

Lesson 17: Service Tax

Lesson Objectives

On completion of this lesson, you will be able to

- ❑ Enable Service Tax in Tally.ERP 9
- ❑ Create the masters necessary for Service Tax transactions
- ❑ Record Service Tax transactions
- ❑ Generate Service Tax reports and challans in Tally.ERP 9

Service Tax is a tax on services rendered. The person, one who renders the service, is liable to pay service tax. Service tax was imposed for first time in 1994 and its scope is increasing every year.

17.1 Basics of Service Tax

Let us understand the following definitions and terminologies used in Service Tax :

Features of service tax

- ❑ Service tax is payable on gross amount charged for service provided or to be provided, excluding material cost. Tax is also payable on reimbursement of expenses which form part of service. However, payments made by service provider as 'pure agent' of service receiver is kept outside the purview of Service Tax.
- ❑ In cases, where the value of Service provided is not ascertainable the valuation is done on the basis of similar service or on basis of cost.
- ❑ Gross amount charged is considered as inclusive of service tax and then tax is back calculated.
- ❑ Service tax is payable only when bill amount is received from service receiver. However, in case of service provided to associated enterprises, service tax is payable on booking such entry.

Taxable Service

Service tax is payable on '**taxable service**'. The definition of taxable service is different for each class of services, e.g. in case of advertising agency, any service provided to a client, by an advertising agency in relation to advertisement, in any manner will be '**taxable service**'.

Value of Taxable Service

Service tax is payable on '**value of services**'. Value of Service shall be the gross amount charged by the service provider for such service rendered by him.

Service Provider

As defined u/s 65(105) a service provider is one who provides taxable service.

Person liable to pay service tax

Every person providing taxable service to any person has to pay service tax at the prescribed rates. In few cases, tax is payable by service receiver, under reverse charge method.

Exemption from service tax

- Small service providers whose total value of services provided (including exempt and non-taxable services) is less than Rs 10 lakhs in previous year are not required to pay service tax in current financial year till they reach turnover of Rs 10 lakhs.
- Services provided to SEZ units or developer for consumption within SEZ are exempt.
- Refund is eligible for specified services utilised for export.
- Services provided by RBI are exempt but service provided to RBI are not exempt.

Rate of Service Tax

According to Section 66 of Finance Act, 1994 there shall be levied a tax at the rate of 10% of value of taxable services referred in section 65(105) of Finance Act, 1994. In addition, education cess @ 2% and Secondary Higher Education cess @ 1% is payable. Thus, total service tax is 10.3%.

Let us consider the following example to understand how Service Tax is calculated :

	Particulars	Rs.
a.	Charge on service (i.e. Bill amount)	10,000
b.	Service Tax @ 10%	1,000
c.	Cess on Service Tax @ 2%	20
d.	Sec Cess on Service Tax @ 1%	10
	Total invoice amount	11,030

Assuming the buyer pays the seller only Rs. 5,000 the Service Tax payable is calculated as below:

	Particulars	Rs.
a.	Charge paid on service $(10,000 \times 5,000)/11,030$	4,533
b.	Service Tax on Rs.5000/- is $(1,000 \times 5,000)/11,030$	453
c.	Cess on Service Tax is $(20 \times 5,000)/11,030$	9
d.	Sec Cess on Service Tax is $(10 \times 5,000)/11,030$	5
	Total Payment Received	5,000.00

Abatements

Abatement refers to the percentage of tax exemption provided by the government on the value to be considered for calculation of Service Tax. It is either a percentage of the service charges or a lump sum amount.

	Particulars	Rs.
a.	Charge on Service	10,000
b.	An abatement of 30% amounts to:	3,000
c.	Here, the assessable value is (a-b)	7,000
	Therefore, Service Tax @ 10% on Rs. 7,000, Cess @ 2% and Sec Cess @ 1% on Service Tax	

Cenvat Credit

Service provider can avail Cenvat credit of service tax paid on input services and excise duty paid on inputs and capital goods. The credit can be utilised for payment of service tax on output services. However, in cases where the assessee is providing both taxable and exempt services and if input services are common, Cenvat credit can either be taken on proportionate basis or 8% 'amount' is required to be paid on exempted services.

Payment of Service Tax

when the assessee is a corporate, service tax is payable on a monthly basis by the 5th of the following month. For example, service tax has to be paid by January 5, for the month of December.

Non-corporate bodies such as individuals, proprietary firms and partnership firms pay service tax for the fiscal quarter. The payment is to be made by the 5th day of the month, following the quarter. For example, service tax for the quarter ending June 30, is to be paid by July 5th. For the month of March though, corporate and non-corporate bodies, have to pay the service tax by March 31.

The service tax assessee must use a GAR 7 Challan to pay tax in the bank nominated by the commissionerate. The payment must be rounded off to the nearest rupee. It is advisable to use separate GAR 7 Challans for different categories of service.

17.2 Configuring Tally.ERP 9 for Service Tax

It is a one time configuration for Service Tax features to be enabled in Tally.ERP 9.

17.2.1 Salient Features of Service Tax compliant Tally.ERP 9

- Tally.ERP 9 tracks the details bill-wise and automatically calculates the Service Tax payable and Input Credit on each bill while offering the flexibility to make adjustments later.
- It has a built-in assessable value feature on which Service Tax is calculated. It also accounts for abatement and expenses.
- It maintains information on Service Tax category-wise which is mandatory for filing the Service Tax returns.
- It also makes a provision for exemption notification details.
- Eliminates error-prone information, incorrect remittances.
- It generates reports in the government suggested formats like GAR-7 Challans, ST3 Report, Management Information Services (MIS) reports and Service Tax Payable Reports.

Create a company called **FirstC Services** to understand the Service Tax feature of Tally.ERP 9.

17.2.2 Company Setup

Create a company

Go to **Gateway of Tally > Alt + F3: Company Info. > Create Company**

In the **Company Creation** screen,

- Specify **FirstC Services** as the **Company Name** and **Address details**
- Select **India** in the **Statutory Compliance** for field
- Specify the **State, Pin code & Accounts with Inventory** details
- Specify **Financial Year From & Books beginning from** date as **1-4-2009**

The completed **Company Creation** screen is displayed as shown below :

Company Creation		Ctrl + M	
Directory	: C:\Tally.ERP9\Data		
Name	: FirstC Services		
Mailing & Contact Details		Company Details	
Mailing Name	: FirstC Services	Currency Symbol	: Rs.
Address	: No. 23 & 24, Block-D, Tech Park Hosur Main Road Bangalore	Maintain	: Accounts with Inventory
		Financial Year from	: 1-4-2009
		Books beginning from	: 1-4-2009
Statutory compliance for		Security Control	
State	: India	TallyVault Password (if any)	:
PIN Code	: Karnataka	Repeat Password	:
Telephone No.	: 560068	<i>(WARNING: forgetting your TallyVault password will render your data unusable!!)</i>	
Mobile No.	: 080-55692337	Use Security Control	: ? No
E-Mail	: 9827926282	<i>(Enable Security to avail Tally.NET Features)</i>	
	: sales@firstcservices.com		
Base Currency Information			
Base Currency Symbol	: Rs.	Show Amounts in Millions	: ? No
Formal Name	: Indian Rupees	Put a SPACE between Amount and Symbol	: ? Yes
Number of Decimal Places	: 2	Decimal Places for Printing Amounts in V	
Is Symbol SUFFIXED to Amounts	: No		
Symbol for Decimal Portion	: paise		

Figure 17.1 Company Creation screen

17.2.3 Enabling Service Tax

In the **F11: Features (Statutory & Taxation Features)**,

- ❑ Set **Enable Service Tax** to **Yes**.
- ❑ Enable **Set/Alter Service Tax Details** to **Yes**.

The **Company Operations Alteration** screen appears as shown below:

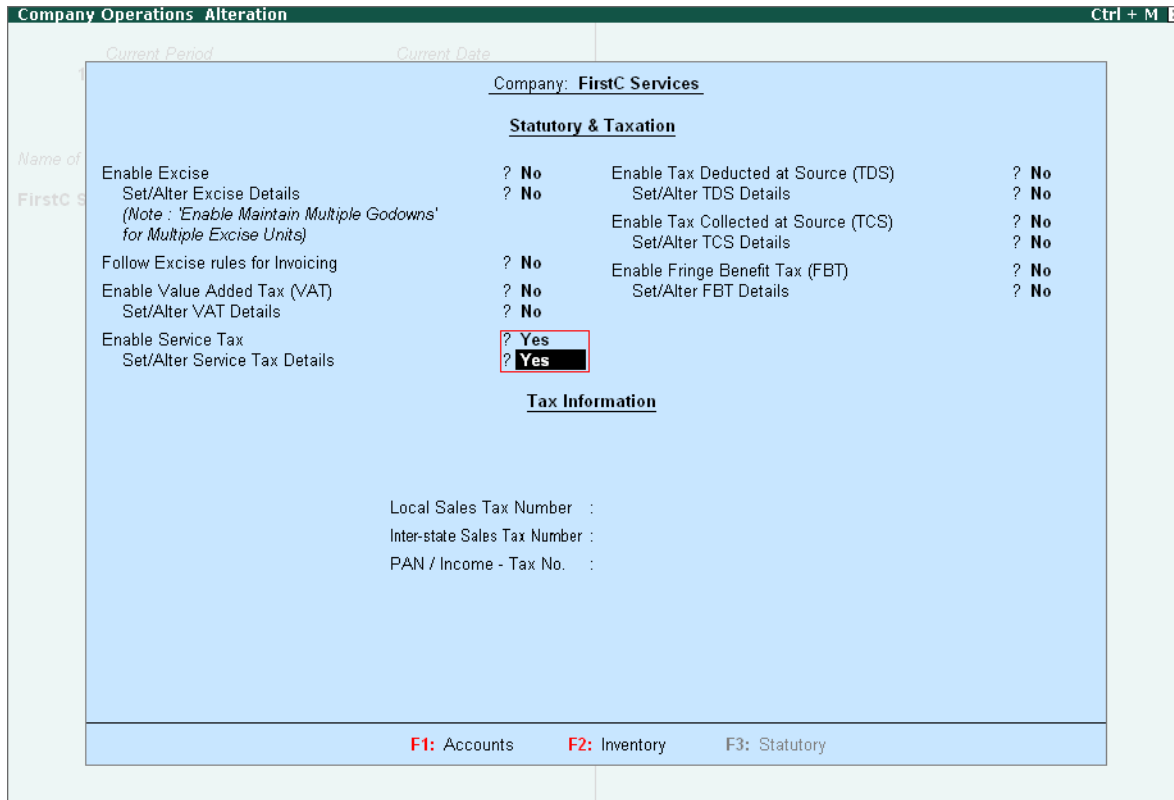


Figure 17.2 Company Operations Alterations

- Press **Enter** to view the **Company Service Tax Details** screen and enter the details as shown below:



Figure 17.3 Company Service Tax Details

The fields that appears in the **Company Service Tax Details** screen are briefed below:

1. **Service Tax Registration No.:** Enter the registration number allotted to you by the Service Tax Department.

2. **Date of Registration:** Enter the date of registration of Service Tax for your service.
3. **Assessee Code:** Enter the code given to your company by the Service Tax Department.
4. **Premises Code No.** – Enter the Premises code/Location code. It is the identification number provided to the service tax payers.
5. **Type of Organisation:** Select the type of your organisation from the **List of Organisations menu**.



Figure 17.4 List of Organisations

6. **Is Large Tax Payer** – This field is set to Yes/No base on the amount of tax paid by the assessee.



Large Tax payers are those assesses who pay large amount of Tax. They are the eligible taxpayer for the purposes of being served by the LTU. For e.g.: Rs.5,00,00,000.

7. **Large Tax payer Unit** : Enter the name of the unit where the large tax payers pay tax.
8. **Division:** Enter the code and name of the division your company falls under.
9. **Range:** Enter the code and name of the range your company falls under.
10. **Commissionerate:** Enter the code and name of the Commissionerate of Service Tax Department, under which the address of your Company’s registered office is located.

17.2.4 Service Tax Statutory Masters

Before creating masters, the following Statutory Master is loaded into Tally.ERP 9. To view the **Service Category**,

Go to **Gateway of Tally > Display > Statutory Info. > Service Categories > Advertising Agency**

Service Category		FirstC Services			
Name : Advertising Agency					
Applicable to Country : India					
Code : 00440016					
Accounting Code : 00440013					
Category Code : ADV					
Sub-Clause No. : e					
<u>Service Tax Details</u>					
Applicable From	Abatement (%)	Notification No.	Service Tax Rate (%)	Cess Rate (%)	Sec Cess Rate (%)
1-4-2005			10 %	2 %	
18-4-2006			12 %	2 %	
11-5-2007			12 %	2 %	1 %
24-2-2009			10 %	2 %	1 %

Figure 17.5 Service Category

- ❑ The **Service Category** screen has a **Name** field showing the category, followed by the **Country Code**, **Accounting Code**, **Category Code** and **Sub-Clause No.** fields.
- ❑ The **Applicable From** column displays the date from which the **Abatement (%)**, **Service Tax Rate (%)**, **Cess Rate (%)** and **Secondary Cess Rate (%)** are applicable.

Each service category has a predefined master in Tally.ERP 9 which can also be updated for statutory changes from the Tally website (www.Tallysolutions.com). You can view the values for each of these categories in Tally.ERP 9.

17.3 Creating Masters

Let us create the following ledger masters related to Service Tax :

- ❑ Sundry Creditors
- ❑ Sundry Debtors
- ❑ Duties and Taxes
- ❑ Sales Accounts
- ❑ Purchase Accounts

i. Create Sundry Creditor Ledger

Go to **Gateway of Tally > Accounts Info. > Ledgers > Create**

1. Enter the Name as **KrazyCool Agencies**.
2. Select **Sundry Creditors** from the **List of groups** in the **Under** field.
3. Set **Maintain balances bill-by-bill** to **Yes**.
4. **Default Credit Period**: Leave the field blank
5. The **Inventory Values are affected?** field is set by default to **No**
6. Set **Is Service Tax Applicable** to **Yes**.
7. In the **Exemption Detail** screen enter the details as shown below:

<u>Exemption Details</u>	
Type of Classification	: Exempt
Notification No.	: KAR/09/72

Figure 17.6 Service Tax Exemption Details Screen

8. Under **Mailing Details** enter the **Address, State** and **PIN Code** details
9. Under **Tax Information** enter the **PAN/IT No.**
10. Enable the field **Set/Alter Service Tax Details** to **Yes**

Ledger Creation		FirstC Services	Ctrl +
Name : KrazyCool Agencies (alias) :		Total Op. Bal.	
Under : Sundry Creditors (Current Liabilities)		<u>Mailing Details</u> Name : KrazyCool Agencies Address : Shop No. 05, Jayanagar Complex Bangalore State : Karnataka PIN Code : 560034	
Maintain balances bill-by-bill : ? Yes	Default Credit Period :	<u>Tax Information</u> PAN / IT No. : AGFRR5240B Sales Tax No. : Set/Alter ServiceTax Details? Yes	
Inventory values are affected : ? No			
<u>Statutory Information</u> Is Service Tax Applicable : ? Yes			
Opening Balance (on 1-Apr-2009) :			

Figure 17.7 Ledger Creation

11. In **Service Tax Details** screen enter the Service Tax Registration details

- In the **Service Tax No.** field enter the service tax registration number of the party
- In the **Service Tax Reg. Date** field enter the service tax registration date

Service Tax Details		FirstC Services		Ctrl + M	
Name	: KrazyCool Agencies			Total Op. Bal.	
(alias)	:				
Under	: Sundry Creditors (Current Liabilities)	Name	: KrazyCool Agencies	Mailing Details	
Maintain balances bill-by-bill	? Yes	Address	: Shop No. 05, Jayanagar Complex Bangalore		
Default Credit Period	:	State	: Karnataka		
Inventory values are affected	? No	PIN Code	: 560034		
Is Service Tax Applicable	? Yes	Service Tax Details		Tax Information	
		Service Tax No. : 35623		: AGFRR5240B	
		Service Tax Reg. Date : 1-Apr-2008		Sales Tax No. :	
				Set/Alter ServiceTax Details? Yes	
Opening Balance (on 1-Apr-2009) :					

Figure 17.8 Service Tax Details

12. Accept the **Service Tax Details** screen

The completed **Ledger Creation** screen appears as shown below:

Ledger Creation		FirstC Services	Ctrl +
Name : KrazyCool Agencies (alias) :			Total Op. Bal.
Under : Sundry Creditors (Current Liabilities)	Mailing Details	Name : KrazyCool Agencies Address : Shop No. 05, Jayanagar Complex Bangalore	
Maintain balances bill-by-bill : ? Yes Default Credit Period : Inventory values are affected : ? No	Statutory Information	State : Karnataka PIN Code : 560034	
Is Service Tax Applicable : ? Yes	Tax Information	PAN / IT No. : AGFRR5240B Sales Tax No. : Set/Alter ServiceTax Details? Yes	
Opening Balance (on 1-Apr-2009) :			Accept ? Yes or No

Figure 17.9 Ledger Creation — KrazyCool Agencies

13. Press **Y** or **Enter** to accept the screen.

ii. Create Sundry Debtor Ledger

Go to **Gateway of Tally > Accounts Info. > Ledgers > Create**

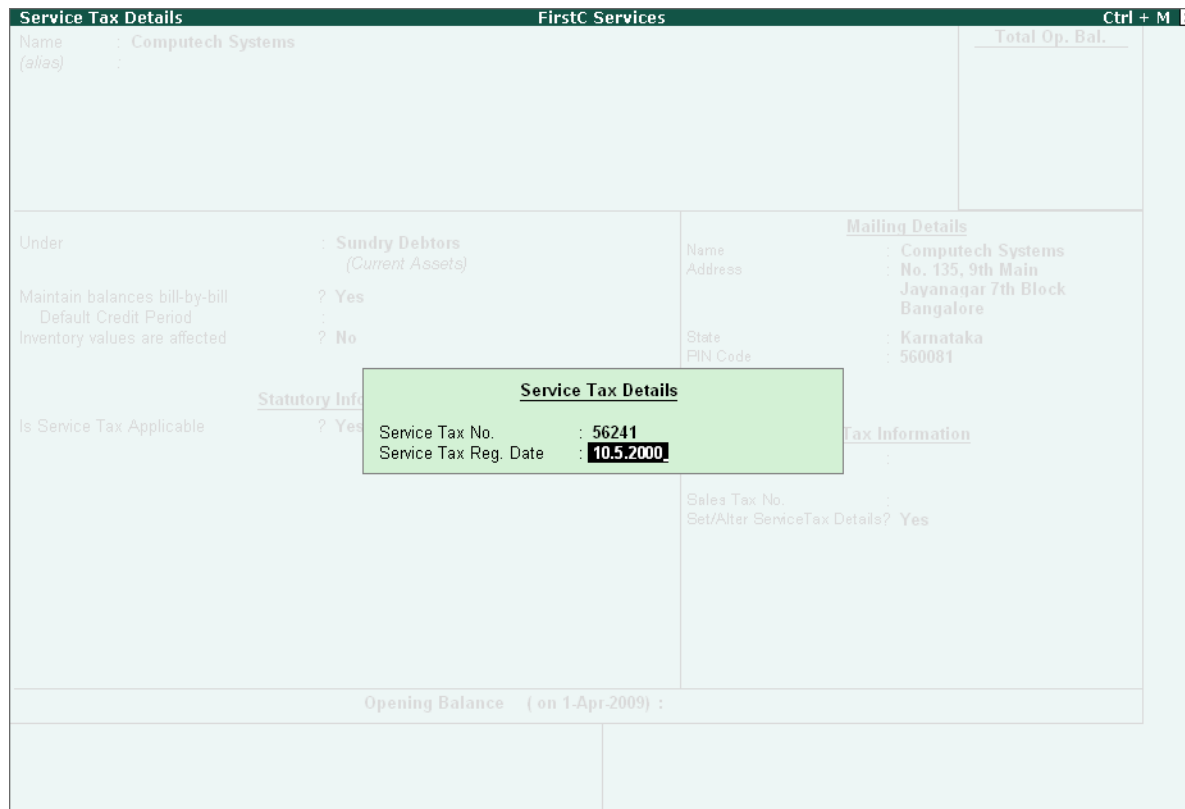
1. Enter the Name as **Computech Systems**.
2. Select **Sundry Debtors** from the **List of groups**.
3. Set **Maintain balances bill-by-bill** to **Yes**.
4. The **Inventory Values are affected** field is set by default to **No**.
5. Set **Is Service Tax Applicable** to **Yes**.
6. In the **Exemption Detail** screen, enter the details as shown below:

Exemption Details	
Type of Classification	: Exempt
Notification No.	: KAR/025/81

Figure 17.10 Service Tax Exemption Details Screen

7. Under **Mailing Details** enter the **Address, State** and **PIN Code** details

8. Under **Tax Information** enter the **PAN/IT No.**
9. Enable the field **Set/Alter Service Tax Details** to **Yes**
10. In **Service Tax Details** screen enter the Service Tax Registration details



The screenshot shows the 'Service Tax Details' window for 'FirstC Services'. The window title is 'Service Tax Details' and 'FirstC Services'. The main area is divided into several sections:

- Name:** Computech Systems (alias)
- Under:** Sundry Debtors (Current Assets)
- Mailing Details:**
 - Name: Computech Systems
 - Address: No. 135, 9th Main, Jayanagar 7th Block, Bangalore
 - State: Karnataka
 - PIN Code: 560081
- Statutory Info:**
 - Maintain balances bill-by-bill: ? Yes
 - Default Credit Period: :
 - Inventory values are affected: ? No
- Service Tax Details (highlighted box):**
 - Service Tax No.: 56241
 - Service Tax Reg. Date: 10.5.2000
- Tax Information:**
 - Sales Tax No.:
 - Set/Alter ServiceTax Details? Yes
- Opening Balance (on 1-Apr-2009):**

Figure 17.11 Service Tax Details

11. Accept the **Service Tax Details** screen

The completed **Ledger Creation** screen appears as shown below:

Ledger Creation		FirstC Services	Ctrl
Name : Computech Systems (alias) :			Total Op. Bal.
Under : Sundry Debtors (Current Assets)	Mailing Details	Name : Computech Systems Address : No. 135, 9th Main Jayanagar 7th Block Bangalore	
Maintain balances bill-by-bill : ? Yes Default Credit Period : Inventory values are affected : ? No	State : Karnataka PIN Code : 560081	Tax Information	
Statutory Information	PAN / IT No. :	Sales Tax No. : Set/Alter ServiceTax Details? Yes	
Is Service Tax Applicable : ? Yes			
Opening Balance (on 1-Apr-2009) :			Accept ? Yes or No

Figure 17.12 Ledger Creation — Computech Systems

12. Press **Y** or **Enter** to accept the ledger creation screen.

Similarly, create a ledger for **Global Business House** under the **Sundry Debtors** group.



*A Service Tax Ledger is used to predefine the rate of **Service Tax** and the rate of **Cess** on each transaction. Tally.ERP 9 gives you the option to predefine these values or directly select them during voucher entry.*

iii. Create Service Tax Ledger

Go to **Gateway of Tally > Accounts Info. > Ledgers > Create**

1. Enter the Name as **Input Service Tax**.
2. Select **Duties & Taxes** from the **List of groups** in the **Under** field.
3. In the **Type of Duty/ Tax** field select **Service Tax** from the **Type of Duty/Tax** list
4. In the Category Name, select **Advertising Agency** from the **List of Service Tax Categories**
5. Set **Inventory values are affected** to **No**.

The completed **Ledger Creation** screen appears as shown below :

Ledger Creation		FirstC Services	Ctrl
Name : Input Service Tax (alias) :			Total Op. Bal.
Under : Duties & Taxes (Current Liabilities)	Type of Duty/Tax : Service Tax Category Name : Advertising Agency Inventory values are affected ? No	Mailing Details Name : Address : State : PIN Code : Tax Information PAN / IT No. : Sales Tax No. :	Accept ? Yes or No
Opening Balance (on 1-Apr-2009) :			

Figure 17.13 Ledger Creation – INPUT Service Tax

6. Press **Y** or **Enter** to accept the screen.

Practice Exercise

Create the following ledgers.

Ledger	Under	Type of Duty/Tax	Category Name	Opening Balance
Output Service Tax	Duties & Taxes	Service Tax	Advertising Agency	Nil
Input ST-TELEPHONE CHRG	Duties & Taxes	Service Tax	Telephone Service	Nil
HSBC	Bank Accounts	-	-	5,00,000

iv. Create Sales Ledger for Services

Go to **Gateway of Tally > Accounts Info. > Ledgers > Create.**

1. Enter the **Name** as **Consultancy Services**.
2. Select **Sales Accounts** from the **List of Groups** menu in the **Under** field.

3. Set **Inventory values are affected** to **No**.
4. Set **Is Service Tax Applicable** to **Yes**.
5. In the **Category Name**, select **Advertising Agency** from the list.
6. Set **Is Abatement Applicable** to **No**.

The completed **Ledger Creation** screen appears as shown below:

Ledger Creation		FirstC Services	Ctrl
Name	: Consultancy Services		<u>Total Op. Bal.</u>
(alias)	:		5,00,000.00 Dr
			<u>Difference</u>
			5,00,000.00 Dr
Under	: Sales Accounts	<u>Mailing Details</u>	
Inventory values are affected	? Yes	Name	:
		Address	:
		State	:
		PIN Code	:
		<u>Tax Information</u>	
		PAN / IT No.	:
		Sales Tax No.	:
<u>Statutory Information</u>			
Is Service Tax Applicable	? Yes		
Is Abatement Applicable	? No		
Opening Balance (on 1-Apr-2009) :			Accept ?
			Yes or No

Figure 17.14 Ledger Creation — Consultancy Services

7. Press **Y** or **Enter** to accept the screen.

v. Create Purchase Ledger for Services

Go to **Gateway of Tally > Accounts Info. > Ledgers > Create**

1. Enter the **Name** as **Professional Services**.
2. Select **Purchases Accounts** from the **List of Groups**.
3. Set **Inventory Values are affected** to **Yes** if service is purchased as an item.
4. Set **Is Service Tax Applicable** to **Yes**.
5. In the **Category Name**, select **Advertising Agency** from the list.
6. Set **Is Abatement Applicable** to **No**.

The completed **Ledger Creation** screen appears as shown below:

Ledger Creation		FirstC Services	Ctrl
Name	: Professional Services		Total Op. Bal.
(alias)	:		5,00,000.00 Dr
			Difference
			5,00,000.00 Dr
Under	: Purchase Accounts	Mailing Details	
Inventory values are affected	? Yes	Name	:
		Address	:
		State	:
		PIN Code	:
		Tax Information	
		PAN / IT No.	:
		Sales Tax No.	:
		Statutory Information	
Is Service Tax Applicable	? Yes		
Is Abatement Applicable	? No		
Opening Balance (on 1-Apr-2009) :			Accept ?
			Yes or No

Figure 17.15 Ledger Creation — Professional Services

7. Press **Y** or **Enter** to accept the screen.



*If the field **Is Abatement Applicable** is set to **Yes** in the **Income/Expenses** or **Sales/Purchase** ledger masters, the **Abatement Details** screen appears, in which **Notification No.** and **Percentage** can be entered, which is captured in the invoice and can be altered.*

17.4 Entering Transactions

Tally.ERP 9 allows the user to record the Service Tax transactions in **Accounting Invoice** Mode or **Voucher** Mode. Enter the invoice using the **Accounting Invoice** Mode. This allows the Service Tax amount to be displayed automatically in the invoices, on selection of the Service Tax ledger. Tally.ERP 9 also supports purchase or sale of a service, as an item.

17.4.1 Creating Purchase Invoice

On 15-4-09, FirstC Services received Professional Services from KrazyCool Agencies worth Rs. 1,75,000. The payment for the services was made on 16-4-2009.

Step1: Create Purchase Invoice

Go to **Gateway of Tally > Accounting Vouchers > F9: Purchase**

1. Press **F2** and change the date to **15-4-2009**.
1. Enter the **Supplier Invoice No.** and **Date** as desired.
2. In the **Party's A/c Name**, select **KrazyCool Agencies** from the List of Ledger Accounts.
3. Select the **Name of Ledger** as **Professional Services** from the List of Ledger Accounts.
4. Enter the amount **Rs. 175000**.
5. Select the **Input Service Tax** ledger from the List of Ledger Accounts.

The **Service Tax Details** sub-form appears as shown below:

Service Tax Computations		FirstC Services	Ctrl + M
Purchase No. 1			15-Apr-2009
Supplier Invoice No. :	Date :		Wednesday
Party's A/c Name : KrazyCool Agencies			
Current Balance :			
Particulars		Rate per	Amount
Professional Services			1,75,000.00
Input Service Tax		10 %	18,025.00
		(Cess 2 %, Sec Cess1 %)	
Service Tax-Bill Wise Detail for :			
Service Ledger	: Professional Services		
Service Amount	: 1,75,000.00		
Is Pure Agent Service	? No		
Less :			
Abatement Notification No. :			
Abatement	: @	0 %	
Expense			
Assessable Value	: 1,75,000.00		
Service Tax	: @	10 %	17,500.00
Cess	: @	2 %	350.00
Sec Cess	: @	1 %	175.00
Total Service Tax	: 18,025.00		
Service Tax-Bill Wise Detail for : Input Service Tax			
Type of Ref	Name	Amount	Dr/ Cr
New Ref	Purc/1	18,025.00	Dr
			1,93,025.00

Figure 17.16 Service Tax Details screen



*Tally.ERP 9 allows you to make the necessary changes in the **Service Tax Details** screen.*

6. In The **Bill-wise Details** screen, select **New Ref** and type the Name as **KC-1**.
 - Select **INPUT Service Tax** from the List of Service Tax Ledgers.

The **Completed Bill-wise Details** appears as shown below:

Bill-wise Details						FirstC Services		Ctrl + M	
Purchase No. 1		Date :		15-Apr-2009		Wednesday			
Supplier Invoice No. :		Date :							
Party's A/c Name : KrazyCool Agencies		Current Balance :							
Bill-wise Details for : KrazyCool Agencies						Rate per		Amount	
Upto: Rs. 1,93,025.00 Cr									
Type of Ref	Name	Due Date, or Credit Days	Service Tax Ledger	Amount	Dr/ Cr				
	Method of Adj.	f. 15-4-2009)				10 %		1,75,000.00	
						(Cess 2 %, Sec Cess1 %)		18,025.00	
New Ref	Advance		Input Service Tax	1,93,025.00	Cr				
	Agst Ref								
	New Ref								
	On Account								
				1,93,025.00	Cr			1,93,025.00	

Figure 17.17 Bill wise Details for: KrazyCool Agencies

The Completed **Purchase Invoice** appears as shown below:

Accounting Voucher Creation		FirstC Services	Ctrl + M
Purchase No. 1		Date :	15-Apr-2009 Wednesday
Supplier Invoice No. :			
Party's A/c Name : KrazyCool Agencies			
Current Balance :			
Particulars	Rate	per	Amount
Professional Services			1,75,000.00
Input Service Tax		10 %	18,025.00
		(Cess 2 %, Sec Cess1 %)	
Narration:			<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Accept ? Yes or No </div>

Figure 17.18 Purchase Invoice

7. Press **Y** or **Enter** to accept the screen.

Step 2: Create Payment Voucher

Go to **Gateway of Tally > Accounting Vouchers > F5: Payment**



In the F12: Configuration, set Use Single Entry mode for Pymt/Rcpt/ Contra to Yes.

1. Press **F2** and change the date to **16-4-2009**.
2. In the **Account** field, select **HSBC** from the List of Ledger Accounts.
3. In the **Particulars** field select **KrazyCool Agencies** from the List of Ledger Accounts.
4. Enter **Rs. 1,93,025** in the **Amount** field.
5. In the **Bill-wise Details** screen, select **Agst Ref.**

The **Bill-wise details** screen appears as shown below:

Bill-wise Details						FirstC Services	Ctrl + M
Payment	No. 1						15-Apr-2009 Wednesday
Account : HSBC							
Cur Bal: 3,06,975.00 Dr							
Bill-wise Details for : KrazyCool Agencies							Amount
Upto: Rs. 1,93,025.00 Dr							1,93,025.00
Type of Ref	Name	Due Date, or Credit Days	Service Tax Ledger	Amount	Dr/ Cr		
List of Pending Bills							
Agst Ref							
			KC-1	15-Apr-2009	1,93,025.00 Cr	Input Service Tax	
							1,93,025.00

Figure 17.19 Bill-wise Details for KrazyCool Agencies

- Select **KC-1** from the List of Pending Bills and accept the Bill-wise Details screen.

6. Enter **Narration**, if any.

The completed **Payment Voucher** appears as shown below:

Accounting Voucher Creation		FirstC Services	Ctrl + M
Payment No. 1			16-Apr-2009 Thursday
Account : HSBC Cur Bal: 3,06,975.00 Dr			
Particulars			Amount
KrazyCool Agencies Cur Bal: 0.00 Dr Agst Ref KC-1			1,93,025.00
	1,93,025.00	Dr Input Service Tax	
Narration: Ch. No. : 321475			1,93,025.00
			Accept ? Yes or No

Figure 17.20 Payment Voucher

7. Press **Y** or **Enter** to accept the Payment voucher.

17.4.2 Creating Sales Invoice

On 20-4-2009, Consultancy Services worth Rs. 7,00,000 was provided to Computech Systems and the amount was received on 25-4-2009.

Step 1: Create Sales Invoice

Go to **Gateway of Tally > Accounting Vouchers > F8: Sales**

1. Press **F2** and change the date to **20-4-2009**.
2. In the **Party's A/c Name**, select **Computech Systems** from the List of Ledger Accounts.
3. Press **Enter** to view the **Despatch Details** and accept the default details.
4. Select **Consultancy Services** from the List of Ledger Accounts.
5. Enter the amount as **Rs. 700000**.
6. Select **Output Service Tax** from the List of Ledger Accounts.

The resultant **Service Tax Details** appears as shown below:

Service Tax Computations		FirstC Services	Ctrl + M
Sales	No. 1		20-Apr-2009 Monday
Ref. :			
Party's A/c Name : Computech Systems			
Current Balance :			
Particulars	Rate	per	Amount
Consultancy Services			7,00,000.00
Exemption Notification No. : KAR/025/81			
Service Tax-Bill Wise Detail for :			
			10 % (Cess 2 %, Sec Cess1 %)
Service Ledger	: Consultancy Services		
Service Amount	: 7,00,000.00		
Is Pure Agent Service	? No		
Less :			
Abatement Notification No. :			
Abatement	: @	0 %	
Expense	:		
Assessable Value	:		<u>7,00,000.00</u>
Service Tax	: @	10 %	70,000.00
Cess	: @	2 %	1,400.00
Sec Cess	: @	1 %	700.00
Total Service Tax	:		<u>72,100.00</u>
Service Tax-Bill Wise Detail for : Output Service Tax			
Type of Ref	Name	Amount	Dr/ Cr
New Ref	Sale/1	72,100.00	Cr
			<u>7,72,100.00</u>

Figure 17.21 Service Tax Details screen

7. The **Bill-wise Details** screen, select **New Ref** from the **Method of Adj.**

Bill-wise Details				FirstC Services		Ctrl + M	
Sales		No. 1				20-Apr-2009	
Ref. :						Monday	
Party's A/c Name : Computech Systems				Current Balance :			
Bill-wise Details for : Computech Systems						Rate per	
Upto: Rs. 7,72,100.00 Dr						Amount	
Type of Ref	Name	Due Date, or Credit Days (wef: 20-4-2009)	Service Tax Ledger	Amount	Dr/ Cr		
						7,00,000.00	
						10 %	72,100.00
						(Cess 2 %, Sec Cess 1 %)	
New Ref	1		Output Service Tax	7,72,100.00	Dr		
						7,72,100.00	
				7,72,100.00 Dr			

Figure 17.22 Bill-wise Details for Computech Systems

8. Enter the Name as **1** and select the Service Tax ledger as **Output Service Tax**.

The completed **Sales Invoice** appears as shown below:

Accounting Voucher Creation		FirstC Services	Ctrl + M
Sales No. 1			20-Apr-2009 Monday
Ref. :			
Party's A/c Name : Computech Systems			
Current Balance :			
Particulars	Rate per	Amount	
Consultancy Services		7,00,000.00	
<i>Exemption Notification No. : KAR/025/81</i>			
Output Service Tax	10 % (Cess 2 %, Sec Cess1 %)	72,100.00	
Narration:			
			Accept ? Yes or No

Figure 17.23 Sales Invoice

9. Press **Y** or **Enter** to accept the Sales Invoice.

Step 2: Create Receipt Voucher

Go to **Gateway of Tally > Accounting Vouchers > F6: Receipt**



In the F12: Configuration, set Use Single Entry mode for Pymt/Rcpt/ Contra to No.

1. Press **F2** and change the date to **25-4-2009**.
2. Select **Computech Systems** in the **Credit** field and enter the amount as **Rs. 772100**.
3. In the Bill-wise Details screen, select **Agst Ref** from **Method of Adj**.

The **Bill-wise Details** screen appears as shown below:

Bill-wise Details		FirstC Services		Ctrl + M	
Receipt	No. 1			25-Apr-2009 Saturday	
Particulars			Debit	Credit	
Bill-wise Details for: Computech Systems Upto: Rs. 7,72,100.00 Cr				7,72,100.00	
Type of Ref	Name	Due Date, or Credit Days	Service Tax Ledger	Amount	Dr/ Cr
Agst Ref					
List of Pending Bills					
		1	20-Apr-2009	7,72,100.00 Dr	Output Service Tax
				7,72,100.00	

Figure 17.24 Bill-wise Details for Computech Systems

4. Select the **Sales Voucher** from the List of Pending Bills to default **Service Tax Ledger** and **Amount**.
5. Accept the **Bill-wise Details** screen.
6. In Debit field select **HSBC Bank** from the List of Ledger Accounts, Amount is defaulted automatically.
7. In **Narration** field enter the Cheque Number.

The completed **Receipt Voucher** is displayed as shown:

Accounting Voucher Creation		FirstC Services	Ctrl + M
Receipt No. 1			25-Apr-2009 Saturday
Particulars	Debit	Credit	
Cr Computech Systems		7,72,100.00	
<i>Cur Bal: 0.00 Cr</i>			
Agst Ref 1	7,72,100.00	Cr Output Service Tax	
Dr HSBC	7,72,100.00		
<i>Cur Bal: 10,79,075.00 Dr</i>			
Narration: Ch. No. : 552166		7,72,100.00	7,72,100.00
		Accept ?	
		Yes or No	

Figure 17.25 Receipt Voucher

8. Press **Y** or **Enter** to accept the Receipt Voucher.



*Tally.ERP 9 calculates the **Service Tax liability** based on the amount received against serviced rendered i.e., Sales Invoice amount.*

Step 3 : Display Service Tax Payables Report

Go to **Gateway of Tally > Display > Statutory Reports > Service Tax Reports > Service Tax Payables.**

The **Service Tax Payables report** displays the pending service tax payables for the selected period.

Service Tax Payable		FirstC Services			Ctrl + M					
Service Tax Payable				as at 25-Apr-2009						
Date	Ref. No.	Partys' Name	Category Name	Bill Value			Realised Value			Total Payable
				Assessa-ble Value	Service Tax	Cess	Assessa-ble Value	Service Tax Payable	Cess Payable	
20-Apr-2009	Sale/1	Computech Systems	Advertising Agency	7,00,000.00	70,000.00	2,100.00	7,00,000.00	70,000.00	2,100.00	72,100.00
Total				7,00,000.00	70,000.00	2,100.00	7,00,000.00	70,000.00	2,100.00	72,100.00

Figure 17.26 Service Tax Payable

The **Service Tax payable report** displays **Rs. 72,100** as the Service Tax due

17.5 Accounting for Advance Receipts

As mentioned earlier, Service tax is not applicable on the receipt of advance for a service until the invoice is raised. Service tax is to be paid on the amount received on the invoice value including the advance received.

On 27-4-09, FirstC Services receives an advance of Rs. 70,000 for a service rendered by it from Global Business House as on 29-4-2009.

On 29-4-2009, FirstC Services, completed the contract and raised an invoice on Global Business House towards Advertising Agency Services with 10% Service Tax, 2% Education Cess and 1% Secondary Education Cess for a total amount of Rs 1,70,000 of which Rs 70,000 was received as an advance. Service tax, Education Cess and Secondary Cess is calculated on the total assessable value of Rs. 1,70,000.

Step 1: Create Receipt Voucher

Go to **Gateway of Tally > Accounting Vouchers > F6: Receipt**

1. Press **F2** and change the date to **27-4-2009**.
2. Select **Global Business House** in the **Credit** field and enter the amount as **Rs. 70,000**.
3. In the **Bill-wise Details** screen, select **Advance** from the **Method of Adj.**

The **Bill Wise Details** screen appears as shown below :

Bill-wise Details						FirstC Services	Ctrl + M
Receipt		No 2				List Of Service Tax Ledgers	
Particulars						<input type="checkbox"/> Not Applicable <input type="checkbox"/> Input Service Tax <input type="checkbox"/> Input ST-TELEPHONE CHRG <input checked="" type="checkbox"/> Output Service Tax	
Bill-wise Details for : Global Business House							
Upto: Rs. 70,000.00 Cr							
Type of Ref	Name	Due Date, or Credit Days (wef: 27-4-2009)	Service Tax Ledger	Amount	Dr/ Cr		
Advance	GBH		Output Service Tax	70,000.00	Cr		
				70,000.00	Cr		

Figure 17.27 Bill-wise Details for Global Business House

4. Type the Name as **GBH** and select **Output Service Tax** as the Service Tax Ledger.
5. In Debit field select **HSBC** Bank from the List of Ledger Accounts, Amount is defaulted automatically.
6. In **Narration** field enter the Cheque Number.

The completed **Receipt Voucher** appears as shown below:

Accounting Voucher Creation		FirstC Services	Ctrl + M
Receipt No. 2			27-Apr-2009 Monday
Particulars	Debit	Credit	
Cr Global Business House <i>Cur Bal: 70,000.00 Cr</i> Advance GBH	70,000.00	Cr Output Service Tax	
Dr HSBC <i>Cur Bal: 11,49,075.00 Dr</i>	70,000.00		
Narration: Ch. No. : 552774		70,000.00	70,000.00
		Accept ? Yes or No	

Figure 17.28 Receipt Voucher

7. Press **Y** or **Enter** to accept the Receipt Voucher.

Step 2: Create Sales Invoice

Go to **Gateway of Tally > Accounting Vouchers > F8: Sales**

1. Press **F2** and change the date to 29-4-2009.
2. In the **Party's A/C Name** select Global Business House.
3. Press **Enter** to view the **Despatch details** screen and accept the default screen.
4. Select **Consultancy Services** from the **List of Ledgers Accounts** and enter the **amount as Rs. 1,70,000**.
5. Select **Output Service Tax** ledger from the **List of Ledgers Accounts**.
6. The **Service Tax Details** screen appears, the **Service Tax** and the **Cess** percentage and **Amounts** are defaulted automatically.

Service Tax Computations		FirstC Services	Ctrl + M
Sales	No. 2		29-Apr-2009 Wednesday
Ref. :			
Party's A/c Name : Global Business House			
Current Balance : 70,000.00 Cr			
Particulars	Rate	per	Amount
Consultancy Services			1,70,000.00
Output Service Tax	10 %		17,510.00
Service Tax-Bill Wise Detail for :			
Service Ledger	:	Consultancy Services	
Service Amount	:	1,70,000.00	
Is Pure Agent Service	?	No	
Less :			
Abatement Notification No.	:		
Abatement	:	@ 0 %	
Expense	:		
Assessable Value	:		1,70,000.00
Service Tax	:	@ 10 %	17,000.00
Cess	:	@ 2 %	340.00
Sec Cess	:	@ 1 %	170.00
Total Service Tax	:		17,510.00
Service Tax-Bill Wise Detail for : Output Service Tax			
Type of Ref	Name	Amount	Dir/ Cr
New Ref	GBH001	17,510.00	Cr
			1,87,510.00

Figure 17.29 Service Tax Details



*In **Service Tax-Bill Wise Details for** section, the **Bill-Wise Details** are defaulted automatically. The **Bill-Wise details** can also be changed to the required reference number.*

7. In the **Bill-wise Details** screen, enter the details as shown below:

Bill-wise Details				FirstC Services		Ctrl + M	
Sales		No. 2				29-Apr-2009	
Ref. :						Wednesday	
Party's A/c Name : Global Business House							
Current Balance : 70,000.00 Cr							
Bill-wise Details for : Global Business House						Rate per	
Upto: Rs. 1,87,510.00 Dr						Amount	
Type of Ref	Name	Due Date, or Credit Days (wef: 29-4-2009)	Service Tax Ledger	Amount	Dr/ Cr		
Agst Ref	GBH		Output Service Tax	70,000.00	Dr		
New Ref	GBH001		Output Service Tax	1,17,510.00	Dr		
						10 %	
						(Cess 2 %, Sec Cess1 %)	
						1,70,000.00	
						17,510.00	
						1,87,510.00	
				1,87,510.00 Dr			

Figure 17.30 Bill-wise Details for Global Business House

The resultant **Sales Invoice** appears as shown below:

Accounting Voucher Creation		FirstC Services	Ctrl + M
Sales No. 2		29-Apr-2009 Wednesday	
Ref. :			
Party's A/c Name : Global Business House			
Current Balance : 70,000.00 Cr			
Particulars	Rate per	Amount	
Consultancy Services		1,70,000.00	
Output Service Tax	10 % (Cess 2 %, Sec Cess1 %)	17,510.00	
Narration:			
			Accept ? Yes or No

Figure 17.31 Sales Invoice

8. Press **Y** or **Enter** to accept the Sales Invoice.

Step 3: Display Service Tax Payable Report

This will display the **Service Tax Payable** screen. This report contains the pending Service Tax payables for the selected period.

Go to **Gateway of Tally > Display > Statutory Reports > Service Tax Reports > Service Tax Payables**.

The **Service Tax Payable** screen appears as shown below:

Service Tax Payable										Ctrl + M
Service Tax Payable										as at 29-Apr-2009
Date	Ref. No.	Partys' Name	Category Name	Bill Value			Realised Value			Total Payable
				Assessa-ble Value	Service Tax	Cess	Assessa-ble Value	Service Tax Payable	Cess Payable	
20-Apr-2009	Sale/1	Computech Systems	Advertising Agency	7,00,000.00	70,000.00	2,100.00	7,00,000.00	70,000.00	2,100.00	72,100.00
29-Apr-2009	GBH001	Global Business House	Advertising Agency	1,70,000.00	17,000.00	510.00	63,463.30	6,346.33	190.39	6,536.72
Total				8,70,000.00	87,000.00	2,610.00	7,63,463.30	76,346.33	2,290.39	78,636.72

Figure 17.32 Service Tax Payable

17.6 Accounting for Opening Service Tax Credit

The pending Service Tax payables and available Input Credit on Service Tax can be transferred from the previous financial year to the current financial year in Tally.ERP 9.

On 30-4-09, FirstC Services decided to pay Service Tax to the government. Information pertaining to the Previous year is given below:

- ❑ **Input Service Tax Credit for Rs. 1,030** on 10,000 bill value
- ❑ **Service Tax payable of Rs. 2,060** on 20,000 bill value

Setup :

Create the following ledgers:

- ❑ **BSNL** under Sundry Debtors. Set Is Service Tax applicable to Yes.
- ❑ **Service Tax Credit** under Duties and Taxes with an opening balance of Rs. **1030**. Select the Type of Duty/Tax as Others.

- **Service Tax Payable** under Duties & Taxes with an opening balance of Rs. 2060.

The completed **Service Tax Payable** ledger creation screen appears as shown below:

Ledger Creation		FirstC Services	Ctrl
Name : Service Tax Payable		Total Op. Bal.	
(alias) :		5,01,030.00 Dr	
		2,060.00 Cr	
		<i>Difference</i>	
		4,98,970.00 Dr	
Under : Duties & Taxes		Mailing Details	
(Current Liabilities)		Name :	
Type of Duty/Tax : Others		Address :	
Inventory values are affected ? No		State :	
Percentage of Calculation (eg 5) ? 0 %		PIN Code :	
		Tax Information	
		PAN / IT No. :	
		Sales Tax No. :	
Opening Balance (on 1-Apr-2009) : 2,060.00 Cr		Accept ?	
		Yes or No	

Figure 17.33 Ledger Creation — Service Tax Payable

- Press **Y** or **Enter** to accept

Step 1: Create Journal Voucher

Go to **Gateway of Tally > Accounting Vouchers > F7: Journal**.

1. Press **F2** and change the date to **1-4-2009**.
2. Select **Input ST-Telephone Charges** in the Debit field and enter the amount as Rs. 1030 for **Telephone Services**.
3. In the Service Tax Bill Details for **Input ST-Telephone CHRG**, select **New Ref** and type the Name as **Jrnl/11**.
4. Enter the **amount** Rs. 1,030



Tax Bill Details				FirstC Services		Ctrl + M	
Journal		No. 1				1-Apr-2009 Wednesday	
Particulars				Debit		Credit	
Service Tax Bill Details for : Input ST-TELEPHONE CHR				1,030.00			
Type of Ref	Name	Amount	Dr/ Cr				
New Ref	Jnl/11	1,030.00	Dr				
						1,030.00	
				1,030.00		Dr	

Figure 17.34 Service Tax Bill Details

5. In the **Service Tax Opening Bill Details** screen, enter the details as shown below:

Service Tax Opening Bills		FirstC Services		Ctrl + M	
Journal	No. 1			1-Apr-2009 Wednesday	
Particulars			Debit	Credit	
Service Tax Bill Details for : Input ST-TELEPHONE CHR			1,030.00		
Type of Ref	Name	Amount	Dr/ Cr		
New Ref	Jnl/11	1,030.00	Dr		
Service Tax Opening Bills for : Service Tax Opening Bills for : Input ST-TELEPHONE CHR					
Party Ledger	:	BSNL			
Bill Name	:	[Not Applicable			
Abatement %	:	@ 0			
Expense	:				
Assessable Value	:	10,000.00			
Service Tax %	:	@ 10			
Cess %	:	@ 2			
Sec Cess %	:	@ 1			
Service Tax	:	1,000.00			
Cess	:	20.00 Dr			
Sec Cess	:	10.00 Dr			
			1,030.00		

Figure 17.35 Service Tax Opening Bill Details

6. Press **Ctrl+A** to accept the screen.



*Enter the bill reference number associated with the **Tax Ledger** in the **Bill Name** field. Select **Not Applicable** in case there is no bill reference number.*

7. Select **Service Tax Credit** in the Credit field.

The completed **Journal Voucher** appears as shown below:

Accounting Voucher Creation		FirstC Services	Ctrl + M
Journal No. 1			1-Apr-2009 Wednesday
Particulars	Debit	Credit	
Dr Input ST-TELEPHONE CHRG <i>Cur Bal: 1,030.00 Cr</i>	1,030.00		
Cr Service Tax Credit <i>Cur Bal: 0.00 Cr</i>		1,030.00	
Narration:			
	1,030.00	1,030.00	

Accept ?
 Yes or No

Figure 17.36 Journal Voucher

8. Press **Y** or **Enter** to accept the Journal voucher.

Step 2 : Create Journal Voucher

Pass a journal voucher for transferring the previous year's balance of the Advertising Agency category to the **Service Tax Payable** ledger

Go to **Gateway of Tally > Accounting Vouchers > F7: Journal**.

The completed **Journal voucher** appears as shown below:

Accounting Voucher Creation		FirstC Services	Ctrl + M
Journal No. 2			1-Apr-2009 Wednesday
Particulars	Debit	Credit	
Dr Service Tax Payable Cur Bal: 0.00 Dr	2,060.00		
Cr Output Service Tax Cur Bal: 85,133.28 Cr		2,060.00	
Narration:		2,060.00	2,060.00
		Accept ? Yes or No	

Figure 17.37 Journal Voucher

- Press **Y** or **Enter** to accept the Journal Voucher.

17.7 Payment of Service Tax

On 05-5-2009, FirstC Services, paid Service Tax of Rs. 5506.72 towards Advertising Agency Services, vide cheque no. 551899 after adjusting Input Service Tax Credit on Telephone Services.



- *Payment of Service Tax is done through a normal payment voucher.*
- *You can make a payment for a single category in one payment voucher.*

Step 1: Create Payment Voucher

Go to **Gateway of Tally > Accounting Vouchers > F5: Payment**

1. Press **F2** and change the date to **05-5-2009**.
2. Select the Output Service Tax Ledger, to be debited, from the **List of Ledger Accounts**.

The **Tax Bill Details** screen appears as shown below:

Tax Bill Details		FirstC Services		Ctrl + M	
Payment	No. 2			5-May-2009 Tuesday	
Particulars				Debit	Credit
Service Tax Bill Details for : Output Service Tax					
Type of Ref	Name	Amount	Ref		
Pending Service Sales Tax Bills					
Agst Ref		GBH001	29-Apr-2009	6,536.72 Cr	17,510.00 Cr
		Jrnl/12	1-Apr-2009	2,060.00 Cr	2,060.00 Cr
		Sale/1	20-Apr-2009	72,100.00 Cr	72,100.00 Cr

Figure 17.38 Service Tax Bill Details for Output Service Tax

3. In the **Service Tax Bill Details** screen, select all the bills in the List of Service Tax Bills.
4. Select the **INPUT Service Tax** in the credit field.

The **Service Tax Bill Details** for INPUT Service Tax appears as shown below:

Tax Bill Details		FirstC Services		Ctrl + M
Payment	No. 2			5-May-2009 Tuesday
Particulars		Debit	Credit	
Service Tax Bill Details for : Input ST-TELEPHONE CHR		6,536.72		
Type of Ref	Name	Amount	Dr/	Cr
Pending Service Pure Tax Bills				
Agst Ref		Jrnl/11	1-Apr-2009	1,030.00 Dr 1,030.00 Dr
				6,536.72

Figure 17.39 Service Tax Bill Details for Input Service Tax

5. Select **HSBC** in the credit field.
6. Set the field **Provide Details** to **Yes**

Payment Details	
From	: 1-Apr-2009
To	: 30-Apr-2009
Challan No.	: 452178
Challan Date	: 5-May-2009
Bank Name	: HSBC
Cheque/Draft/Pay Order No.	: 551899
Cheque Date	: 5-May-2009

Figure 17.40 Payment Details



The period for which the payment is made is specified in the above screen.

7. Specify the **Service Tax Period** with **Challan No., Date, Bank Name, Cheque/Draft/Pay Order No.** and **Cheque Date.**
8. Enter the cheque no. in **Narration** field.

The completed **Payment Voucher** appears as shown below:

Accounting Voucher Creation		FirstC Services	Ctrl + M
Payment No. 2			5-May-2009 Tuesday
Particulars	Debit	Credit	
Dr Output Service Tax <i>Cur Bal: 85,133.28 Cr</i>	6,536.72		
Cr Input ST-TELEPHONE CHRG <i>Cur Bal: 1,030.00 Cr</i>		1,030.00	
Cr HSBC <i>Cur Bal: 11,43,568.28 Dr</i>		5,506.72	
Provide Details : Yes			
Narration: Ch. No. : 551899			
	6,536.72	6,536.72	

Accept ?
 Yes or No

Figure 17.41 Payment Voucher

9. Press **Y** or **Enter** to accept the Payment voucher.

Step 2 : Printing GAR-7 challan

Go to **Gateway of Tally > Display > Day Book.**

- ❑ Press **Pg Up** from the above voucher entry screen to go the Payment Voucher
- ❑ Use **Alt + P** key or click on the **Print** option on the **Accounting Voucher Alteration** screen. The **Voucher Printing** screen is displayed.
- ❑ Set the **Print GAR-7 Challan** option to **Yes.**

Voucher Printing	
Printer	: RnD Printer (Ne01:)
No. of Copies	: 1
Print Language	: English
Method	: Neat Mode
Page Range	: All
Paper Type	: A4
	<i>(Printing Dimensions)</i>
Paper Size	: (8.27" x 11.69") or (210 mm x 297 mm)
Print Area	: (7.95" x 11.34") or (202 mm x 288 mm)
Report Titles	
Payment Voucher	
(with Print Preview)	
Print G.A.R.-7 Challan	: Yes
Print ?	
Yes or No	

Figure 17.42 Print Configuration Screen

- Use the **Print Preview Option (ALT+I)** to view the print preview of the challan.

The printed **GAR-7 Challan** appears as shown below:

For payments from April 2007 onwards	G.A.R.-7 Proforma for Service Tax Payments	(Receipts & Payment Rules 26)
Full Name	F i r s t C S e r v i c e s	
Complete Address	N o . 2 3 & 2 4 . . B l o c k - D . T e c h P a r k . H o s u r M a i n R o a d . B a n g a l o r e	
Telephone No.	0 8 0 - 5 5 6 9 2 3	Pincode 5 6 0 0 6 8
Assessee Code No.	A G R 6 7 2 K A R 1 9 2 F 9 5	
Commissionerate Name	B A N G A L O R E - I	
Commissionerate Code	0 9	Division Code 0 9 Range Code 0 9
Accounting Code of the Service	Amount Tendered in Rupees	RECEIVING BANK BRANCH STAMP
0 0 4 4 0 0 1 3	5 3 4 6	
0 0 4 4 0 2 9 8	1 0 7	
0 0 4 4 0 4 2 6	5 3	
Total	5 5 0 6	
(In words) Rupees <u>Five Thousand Five Hundred Six Only.</u> tendered by		
Cash/Cheque/Draft/Pay Order No.	551899	Dated 5-May-2009 Drawn on HSBC
Signature of the Tenderer with date		
Accounting Code of the Service	Amount Tendered in Rupees	RECEIVING BANK BRANCH STAMP
0 0 4 4 0 0 1 3	5 3 4 6	
0 0 4 4 0 2 9 8	1 0 7	
0 0 4 4 0 4 2 6	5 3	
Total	5 5 0 6	
Received from Assessee Code No. A G R 6 7 2 K A R 1 9 2 F 9 5		
(In words) Rupees <u>Five Thousand Five Hundred Six Only.</u>		
By Cash/Cheque/Draft/Pay Order No.	551899	Dated 5-May-2009 Drawn on HSBC
on account of Union Service tax as detailed in this taxpayer's counterfoil and on stamp affixed and signed therein.		

Figure 17.43 GAR-7 Challan

17.8 Service Tax Reports

Service Tax reports are the reports which is used to view all the Service Tax related details at one place. The reports available in the menu are:

- Service Tax Payables
- Input Credit Form
- ST3 Report

Go to **Gateway of Tally > Display > Statutory Reports**

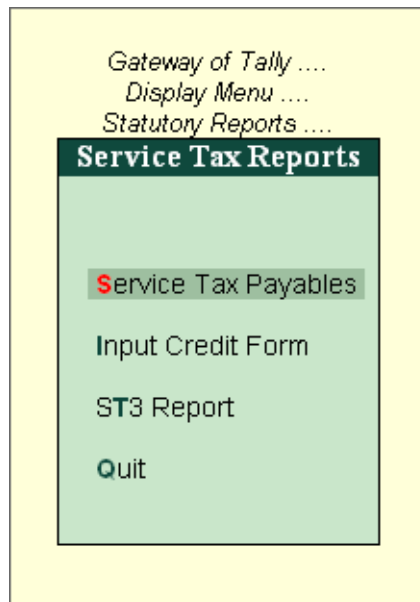


Figure 17.44 Service Tax Reports

17.8.1 Service Tax Payables

Service Tax Payable report displays the **Total Service Tax Payables** as on a specified date.

Go to **Gateway of Tally > Display > Statutory Reports > Service Tax Reports > Service Tax Payables**.

- Select the period for the report using the **F2: Period** option.
- Set the period from **1-4-2009 to 30-4-2009**.

The **Service Tax payable** for the selected period displays various details as shown below:

Service Tax Payable				FirstC Services			as at 30-Apr-2009			Ctrl + M
Date	Ref. No.	Partys' Name	Category Name	Bill Value			Realised Value			Total Payable
				Assessa-ble Value	Service Tax	Cess	Assessa-ble Value	Service Tax Payable	Cess Payable	
1-Apr-2009	Jml/12	BSNL	Advertising Agency	20,000.00	2,000.00	60.00	20,000.00	2,000.00	60.00	2,060.00
20-Apr-2009	Sale/1	Computech Systems	Advertising Agency	7,00,000.00	70,000.00	2,100.00	7,00,000.00	70,000.00	2,100.00	72,100.00
29-Apr-2009	GBH001	Global Business House	Advertising Agency	1,70,000.00	17,000.00	510.00	63,463.30	6,346.33	190.39	6,536.72
Total				8,90,000.00	89,000.00	2,670.00	7,83,463.30	78,346.33	2,350.39	80,696.72

Figure 17.45 Service Tax Payable

- Use the **Alt+P** key or click on **Print** option to print the report.



The fields which appears in the **Service Tax Payable** report are briefed below:

- **Date** - The date of the sales invoice is displayed.
- **Ref. No.:** The reference number given to the sales invoice.
- **Party's Name:** The name of the customer to whom the sale is made.
- **Category Name:** The name of the category of service selected from the list of service categories.
- **Bill Value:** The total invoice amount.
 - **Assessable Value:** The assessable value for the service.
 - **Service Tax:** The total Service Tax calculated on the assessable value.
 - **Cess:** The total cess on the Service Tax.



- **Realized Value:** Amount received on the invoice value.
- **Assessable Value:** The assessable value based on the realized value.
- **Service Tax Payable:** The amount of Service Tax payable based on the realized value.
- **Cess Payable:** The cess on the Service Tax payable based on the realized value.
- **Total Payable:** The amount of Service Tax payable inclusive of educational cess.

17.8.2 Input Credit Form

Go to **Gateway of Tally > Display > Statutory Reports > Service Tax Reports > Input Credit Form**

The **Input Credit Form** displays various details as shown below:

Input Credit Form											Ctrl + M
FirstC Services											as at 5-May-2009
Date	Ref. No.	Partys' Name/ Tax No.	Party Address	Category Name	Bill Value			Realised Value			Total Credit
					Assessab- le Value	Service Tax	Cess	Assessab- le Value	Service Tax Credit	Cess Credit	
15-Apr-2009	Purc/1	KrazyCool Agencies / 35623	Shop No. 05,, Jayanagar Complex, Bangalore	Advertising Agency	1,75,000.00	17,500.00	525.00	1,75,000.00	17,500.00	525.00	18,025.00
Total					1,75,000.00	17,500.00	525.00	1,75,000.00	17,500.00	525.00	18,025.00

Figure 17.46 Input Credit Form



The **Input Credit Form** contains:

- **Date of transactions**
- **Reference Number of the transaction**
- **Party's Name with Service Tax No. and Address**
- **Name of the Service Category purchased**
- **Bill Value of the input service including Assessable Value, Service Tax and Cess amount.**
- **Realised Value of the input service including Assessable Value, Service Tax and Cess amount.**
- **Total Credit available on input services.**

17.8.3 ST 3 Report

Go to **Gateway of Tally > Display > Statutory Reports > Service Tax Reports > ST3 Report**

1. In the **Service Tax Reports** menu, select **ST3 Report**.
2. In **Period For** field, select the period for which **ST3 Report** to be printed.
3. Specify the **Place** and **Date** for **Printing ST3 Report**.

Printer	: RnD Printer (Ne01:)	Paper Type	: A4
No. of Copies	: 1		
Print Language	: English		(Printing Dimensions)
Method	: Neat Mode	Paper Size	: (8.27" x 11.68") or (210 mm x 297 mm)
Page Range	: All	Print Area	: (7.95" x 11.34") or (202 mm x 288 mm)
Report Titles			
Form ST - 3			
(with Print Preview)			
ST-3 Period			Period
Period For	: [April - September]		[April - September]
Place	: Bangalore		[October - March]
Date	: 5-5-2009		

Figure 17.47 Print Configuration Screen

The printed **ST3 Report** appears as shown below:

FORM ST-3	
(Return under section 70 of the Finance Act, 1994)	
[ORIGINAL / REVISED RETURN]	
Financial Year	2009-10
For the period	
<input checked="" type="checkbox"/> April-September	<input type="checkbox"/> October-March
1A. Has the assessee opted to operate as Large Taxpayer	<input checked="" type="checkbox"/> Yes
<i>(As defined under Rule 2 (ea) of the Central Excise Rules, 2002 read with rule 2 (1)(cccc) of the Service Tax Rules, 1994)</i>	
1B. If reply to column "1A" is 'yes', name of Large Taxpayer Unit (LTU) opted for	Hosur
2A. Name of the assessee	FirstC Services
2B. STC No.	FSKAR072BB4518
2C. Premises code No.	7539512
2D. Constitution of assessee	
(i) Individual / Proprietary	<input type="checkbox"/>
(ii) Partnership	<input type="checkbox"/>
(iii) Registered Public Ltd Company	<input type="checkbox"/>
(iv) Registered Private Ltd Company	<input checked="" type="checkbox"/>
(v) Registered Trust	<input type="checkbox"/>
(vi) Society/Co-op Society	<input type="checkbox"/>
(vii) Other	<input type="checkbox"/>

Figure 17.48 Printed ST3 Report (Page-1)

3. Computation of Service Tax

A1. Name of Taxable service
Advertising Agency

A2. Assessee is liable to pay Service Tax on this taxable service as,-

(i) a service provider; or Yes
(ii) a service receiver liable to make payment of Service Tax No

B. Sub-clause No. of clause(105) of section 65

C1. Has the assessee availed benefit of any exemption notification ('Y/N') Yes

C2. If reply to column "C1" is 'Yes', please furnish notification nos.
KAR/025/81

D. If abatement is claimed as per notification no. 1/2006-ST, please furnish Sr. No. in the notification under which such abatement is claimed

E1. Whether provisionally assessed ('Y/N') **E2. Prov. assessment order No. ('if any')**

F. Value of taxable service, service tax payable and gross amount charged

	Month / Quarter	April	May	June	July	August	September
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(I) Service Tax Payable							
(a)	Gross amount received / (paid) in money						
	(i) against service provided	15,55,563.28					
	(ii) in advance for service to be provided						
(b)	Money equivalent of considerations received / (paid) in a form other than money						
(c)	Value on which Service Tax is exempt / not payable						
	(i) Amount received against export of service						
	(ii) Amount received / (paid) towards exempted service (other than export of service, i.e., (i) above)	7,72,100.00					
	(iii) Amount received as / (paid to) pure agent						
(d)	Abatement amount claimed						
(e)	Taxable value = (a+b) minus (c+d)	7,83,463.28					
(f)	Service Tax rate wise break-up of taxable value = (e)						
	(i) Value on which Service Tax is payable @ 5%						
	(ii) Value on which Service Tax is payable @ 8%						
	(iii) Value on which Service Tax is payable @ 10%	7,83,463.28					
	(iv) Value on which Service Tax is payable @ 12%						
	(v) other rate, if any						
(g)	Service Tax Payable = (5% of f(i) + 8% of f(ii) + 10% of f(iii) + 12% of f(iv) + f(v)X other rate)	78,346.33					
(h)	Education Cess payable = (@2% of Service Tax)	1,566.93					
(i)	Secondary and Higher Education Cess payable = (@1% of Service Tax)	783.46					
(II) Taxable amount charged							
(j)	Gross amount for which bills / invoices / challans are issued relating to service provided / to be provided (including export of service and exempted service)	16,62,100.00					
(k)	Money equivalent of other consideration charged, if any, in a form other than money						
(l)	Amount charged for exported service provided / to be provided						
(m)	Amount charged for exempted service provided / to be provided (other than export of service given at (l) above)	7,72,100.00					
(n)	Amount charged as pure agent						
(o)	Amount claimed as Abatement						
(p)	Net taxable amount charged = (j + k) minus (l + m + n + o)	8,90,000.00					

Figure 17.49 Printed ST3 Report (Page-2)

4. Amount of service tax paid in advance under sub-rule(1A) of rule 6.							
	Month / Quarter	April	May	June	July	August	September
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(a)	Amount deposited in advance						
(b)	Challan Nos.						
(c)	Challan Dates						

4A. Service Tax, Education Cess and other amounts paid							
	Month / Quarter	April	May	June	July	August	September
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(i) Service Tax, Education Cess, Secondary and Higher Education Cess paid							
(a) Service Tax Paid							
	(i) in cash	5,346.33					
	(ii) by CENVAT Credit	1,000.00					
	(iia) by adjustment of amount earlier paid in advance and adjusted in this period under rule 6 (1A)						
	(iii) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(3) of ST Rules						
	(iv) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(4A) of ST Rules						
(b) Education Cess Paid							
	(i) in cash	106.93					
	(ii) by CENVAT Credit	20.00					
	(iia) by adjustment of amount earlier paid in advance and adjusted in this period under rule 6 (1A)						
	(iii) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(3) of ST Rules						
	(iv) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(4A) of ST Rules						
(c) Secondary and Higher Education Cess Paid -							
	(i) in cash	53.46					
	(ii) by CENVAT Credit	10.00					
	(iia) by adjustment of amount earlier paid in advance and adjusted in this period under rule 6 (1A)						
	(iii) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(3) of ST Rules						
	(iv) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(4A) of ST Rules						
(d) Other Amounts Paid							
	(i) Arrears of revenue paid in cash						
	(ii) Arrears of revenue paid in credit						
	(iii) Arrears of Education Cess paid in cash						
	(iv) Arrears of Education Cess paid in credit						
	(v) Arrears of Sec & Higher Edu Cess paid in cash						
	(vi) Arrears of Sec & Higher Edu Cess paid in credit						
	(vii) Interest paid						
	(viii) Penalty paid						
	(ix) Section 73A amount paid						
	(x) Any other amount						

Figure 17.50 Printed ST3 Report P(age-3)

(II) Details of Challan (Vide which Service Tax, Education Cess, Secondary and Higher Education Cess and other amounts paid in cash)

(a)	Challan Nos	(i)	452178					
		(ii)						
		(iii)						
		(iv)						

(b)	Challans Date	(i)	5-May-2009					
		(ii)						
		(iii)						
		(iv)						

4B. Source documents details for entries at column 4A(I)(a) (iii), 4A(I)(a) (iv), 4A(I)(b)(iii), 4A(I)(b) (iv), 4A(I)(c) (iii), 4A(I)(c) (iv), 4A(I)(d)(i) to (vii)

Entry in table 4A above		Source documents date
Sl. No.	Month / Quarter	

4C. Details of amount of Service Tax payable but not paid as on the last day of the period for which return is filed.....

5. Details of input stage CENVAT credit

5A. Whether the assessee providing exempted / non taxable service or exempted goods

	(1)	(2)
(a)	Whether providing any exempted or non taxable service (Y/N)	
(b)	Whether manufacturing any exempted goods (Y/N)	
(c)	If any one of the above is yes, whether maintaining separate account for receipt or consumption of input service and input goods (refer to rule 6 (2) of CENVAT credit Rule, 2004)	
(d)	If any one of the (a) and (b) is 'yes', and (c) is 'no', which option is being availed under rule 6 (3) of the Cenvat Credit Rules, 2004	
	(i) Opted to pay an amount equal to 10% of the value of exempted goods and 8% of the value of exempted service (Y/N); or	
	(ii) Opted to pay an amount equivalent to CENVAT Credit attributable to inputs and input services used in or in relation to manufacture of exempted goods or provision of exempted	

5AA. Amount payable under rule 6 (3) of the Cenvat Credit Rules, 2004

	Month / Quarter	April	May	June	July	August	September
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(a)	Value of exempted goods cleared						
(b)	Value of exempted services provided						
(c)	Amount paid under rule 6(3) of Cenvat Credit Rules, 2004, by CENVAT Credit						
(d)	Amount paid under rule 6(3) of Cenvat Credit Rules, 2004, by cash						
(e)	Total amount paid = (c) +(d)						
(f)	Challan Nos, vide which amount mentioned in (d) is paid						
(g)	Challan Dates						

Figure 17.51 Printed ST3 Report (Page-4)

5B. CENVAT Credit Taken and Utilized							
Month / Quarter	April	May	June	July	August	September	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
(I) CENVAT Credit of Service Tax and Central Excise Duty							
(a) Opening Balance							
(b) Credit Taken							
(i) On Inputs							
(ii) On Capital Goods							
(iii) On Input Services received directly							
(iv) As received from input service distributor							
(v) From inter unit transfer by a LTU							
Total Credit Taken = (i+ii+iii+iv+v)							
(c) Credit Utilized							
(i) For Payment of Service Tax							
(ii) For Payment of Education Cess on taxable service							
(iii) For Payment of Excise or any Other Duty							
(iv) Towards clearance of Input Goods and Capital Goods removed as such							
(v) Towards inter unit transfer of LTU							
(vi) for payment under rule 6 (3) of the Cenvat Credit Rules, 2004							
Total Credit Utilized = (i+ii+iii+iv+v+vi)							
(d) Closing Balance of CENVAT Credit = (a+b-c)							
(II) CENVAT Credit of Education Cess and Secondary and Higher Education Cess							
(a) Opening Balance							
(b) Credit of Education Cess and Secondary and Higher Education Cess Taken							
(i) On Inputs							
(ii) On Capital Goods							
(iii) On Input Services received directly							
(iv) As received from input service distributor							
(v) From inter unit transfer by a LTU							
Total Credit of Education Cess and Secondary and Higher Education Cess Taken = (i+ii+iii+iv+v)							
(c) Credit of Education Cess and Secondary and Higher Education Cess Utilized							
(i) For Payment of Education Cess and Secondary and Higher Education Cess on services							
(ii) For Payment of Education Cess and Secondary and Higher Education Cess on goods							
(iii) Towards Payment of Education Cess and Secondary and Higher Education Cess on clearance of Input Goods and Capital Goods removed as such							
(iv) Towards inter unit transfer of LTU							
Total Credit of Education Cess and Secondary and Higher Education Cess Utilized = (i+ii+iii+iv)							
(d) Closing Balance of Education Cess and Secondary and Higher Education Cess = (a+b-c)							

Figure 17.52 Printed ST3 Report (Page-5)

6. Credit details for Input service distributor

	Month / Quarter	April	May	June	July	August	September
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(i) CENVAT Credit of Service Tax and Central Excise Duty							
(a)	Opening Balance of CENVAT Credit						
(b)	Credit taken (for distribution) on Input Service						
(c)	Credit distributed						
(d)	Credit not eligible for distribution(rule 7(b) of CENVAT Credit Rules, 2004)						
(e)	Closing Balance						

(ii) CENVAT Credit of Education Cess and Secondary and Higher Education Cess Credit							
(a)	Opening Balance of Education Cess and Secondary and Higher Education Cess credit						
(b)	Credit of Education Cess and Secondary and Higher Education Cess taken (for distribution) on Input Service						
(c)	Credit of Education Cess and Secondary and Higher Education Cess distributed						
(d)	Credit of Education Cess and Secondary and Higher Education Cess not eligible for distribution (rule 7(b) of CENVAT Credit Rules, 2004)						
(e)	Closing Balance						

7. Self Assessment memorandum

(a) I / We declare that the above particulars are in accordance with the records and books maintained by me / us and are correctly stated.

(b) I / We have assessed and paid the Service Tax and / or availed and distributed CENVAT credit correctly as per the provisions of the Finance Act, 1994 and the rules made thereunder.

(c) I / We have paid duty within the specified time limit and in case of delay, I / We have deposited the interest leviable thereon.

Place: Bangalore
Date : 5-May-2009

(Name and Signature of Assessee or
Authorised Signatory)

ACKNOWLEDGEMENT

I hereby acknowledge the receipt of your ST-3 return for the period April 2009 - September 2009

Place: Bangalore
Date : 5-May-2009

(Signature of the Officer of Central Excise & Service Tax)
(With Name & Official Seal)

Figure 17.53 Printed ST3 Report (Page-6)



Create a Service Tax payment voucher debiting **Output Service Tax** and crediting the **Input ST Telephone Chrg** and **HSBC** for the balance Service Tax payable, if any.

Practice Exercise

1. **ProC Advertising Agency**, earns its major income from advertising service, which comes under the category **Advertisement** under **Service Tax**.

- Create the following ledgers in the masters and select/enter the fields as given in the table.

Name of the Ledger	Group under	Maintain balance bill-by-bill	Is Service Tax Applicable	Inventory Values are affected	Type of Duty/Tax	Category
Manoj Videos	Sundry Creditors	Yes	Yes	No	N.A.	N.A.
Pur - Video & Graphic	Purchase A/c	No	Yes	No	N.A.	Photography
Advertisement Contract	Sales A/c	No	Yes	No	N.A.	Advertising Agency
Nexus Solutions Ltd.	Sundry Debtors	Yes	Yes	No	N.A.	N.A.

- Create the following ledgers for Service Tax and enter them as given in the table below:

Name of the Ledger	Under	Type of Duty/Tax	Category	Inventory values are affected
Output ST - Advertisement	Duties & Taxes	Service Tax	Advertising Agency	No
Input ST - Video & Graphic	Duties & Taxes	Service Tax	Photography	No

- Given below, are transactions from 3-05-09. Create ProC Advertising Agency and pass the following transactions :

SNo	Date	Particulars
1.	3-5-09	Sales Bill raised on Nexus Solutions Pvt. Ltd., after completing their advertisement order no. DL-010 for Rs. 30000 + Service Tax @ 10% + Cess @ 2% + Sec Cess @ 1%.
2.	7-5-09	Payment received from Nexus Solutions Pvt. Ltd., for Rs. 33,090 vide Ch.No. 7564121.
3.	12-5-09	Received the bill towards photography charges from Manoj Video Ref. No. SV-09 for Rs. 15000 [Service Tax @ 10% + Cess @ 2% + Sec Cess @ 1%].
4.	15-5-09	Payment made through Canara Bank to Sonia Video for their bill no. SVB-09 for Rs. 16,545 vide Ch.No. 6665261.
5.	19-5-09	Sales bill raised for Outdoor Advertisement charges for Rs. 6000 + Service Tax + Cess to Nexus Solutions Pvt. Ltd.
6.	20-5-09	Manoj Video sent their Video recording charges Bill [SV-012] for Rs. 8979.20 [Video Charges Rs. 8000, Service Tax @ 10% + Cess @ 2% + Sec Cess @ 1%].
7.	21-5-09	Payment made to Manoj Video for their bill no. SV-012 for Rs. 4000 vide Ch.No. 675510
8.	25-5-09	Received Rs. 5000, from Nexus Solutions Pvt. Ltd., towards outdoor advertisement bill.
9.	28-5-09	Advance payments of Rs. 10000 received from Nexus Solutions Pvt. Ltd., vide Ch.No. 7565551 towards their advertisement work order no. DL-028. Deposit the same in the Canara Bank A/c.
10.	30-5-09	Sales Bill raised on Nexus Solutions Pvt. Ltd., after completing their advertisement works towards order no. DL-028. for Rs. 40000 + Service Tax @ 10% + Cess @ 2% + Sec Cess @ 1%.
11.	31-5-09	Make a payment to Canara Bank towards Service Tax Payable for the month of May'09.

Points to Remember

- ❑ Service Tax is an indirect tax levied on certain categories of services provided by a person, firm, agency etc
- ❑ Avail of the input credit on Service Tax paid on purchases by deducting the Service Tax payable.
- ❑ Service Tax is calculated on the assessable value but is payable on the value realised on the invoice.
- ❑ Tally.ERP 9 calculates the Service Tax payable and the Input Credit on each bill by tracking it bill-wise.
- ❑ The Statutory Masters in Tally.ERP 9 maintain a category-wise information on Service Tax.
- ❑ Tally.ERP 9 gives you the option to bill for services as an item.
- ❑ Account for Service Tax on the receipt of advance and make adjustments when an invoice is raised.
- ❑ Transfer the Service Tax balance payable and input credit from previous year to current year. The Service Tax Payable report displays the net Service Tax payable, after availing the input credit.
- ❑ Print the Form GAR-7 Challan from Tally.ERP 9 to pay your Service Tax.
- ❑ Print and File Statutory Reports from Tally.ERP 9, for the half-yearly filing of returns with details in Form ST3 and the Input Credit Form.