With effect from 1.6.2015, the Service Tax rate changed from 12% to 14% and the Education Cess and Secondary & Higher Education Cess (which were charged at 2% and 1% till 30.5.2015) were withdrawn. As the tax rates were amended in the middle of a return period, to clarify the doubts, if any, in the minds of the assessees as to how to enter the taxable value and tax rates in the ST3 return to arrive at the correct tax payable, an illustration is given in the table below.

**For Monthly Tax Payers:**

The Taxable value for April and May can be entered in one row of B1.15 (and B1.16, in case specific rate is also applicable) with the old rates and the Taxable value for June, July, August and September can be entered in another row with the new tax rates under the respective columns for the months. More rows can be added for different rates of tax. Illustration is given below.

Tax payable as Receiver also can be filled in similar manner.



**For Quarterly Tax Payers:**

The Taxable value for April and May months of 1st quarter can be entered in one row of B1.15 (and B1.16, in case specific rate is also applicable) with the old rates and the Taxable value for June month of 1st quarter and the Taxable value for the 2nd quarter can be entered in another row with the new tax rates under the 1st quarter and 2nd quarter respectively. Illustration is given below.

Tax payable as Receiver also can be filled in similar manner.

