ANNEXURE – ST-I

(Assessee/Taxpayer master file to updated on regular intervals)

The information contained in Part I and II should also be kept in Computerised form and the hard copy of the information contained in Part III should be made available in the master file.

Part I - Taxpayer Profile

1) Name of the Service Provider.

Service Tax Registration No

2) Address of the Service Provider.

(i) Name of Premises/Building

(ii) Flat/Door/Block No.

(iii) Road/Street/Lane

(iv) Village/Area/Locality

(v) Block/Taluka/Sub-Division

(vi) Town/City/District (vii) State/Union Territory (*Please see instruction No. 6(a)*)

(viii) PIN Post office

1. Telephone Nos.: 2.

(x) Fax Nos. (xi) E-mail Address

3) Name and address of the Corporate/Registered Office of the Service Provider

4) Web address of the company:

5) Permanent Account Number

6) Description of the services provided.

7) Details of Related party/ Associate Enterprise.

i	Does the assessee have an Related party as defined in Section 4(3)(b)of the Central Excise Act,1994	
ii	If yes, then provide details	
iii	Does the assessee have an associated Enterprise as defined in Section 65B(13) of Chapter V of the Finance Act,1994	
iv	If yes, then provide details	

S.No.	Name	PAN	Address	Type of relationship	Details of transaction, if any

8) Method of Accounting ;

a. Method of Accounting employed during the year (*Cash or mercantile*)

b. Whether there has been any change in the method of accounting employed during the year.

c. Whether centralized billing or accounting system is employed?

9) Whether any intimation filed under Rule 6(3A) of CENVAT Credit Rules, 2004.
If yes, mention date of filing.

10) Details of pending litigation with departmental authorities and Appellate Authorities

11) Type of Accounting Software used (*Including version*)
(Like Tally/FAS/SRP/Other version)

12) Whether required to be Audited under Section 44(AB) of the Income Tax Act, 1961?
If yes, date of filing Audit Report.

13) Whether also required to be audited under Section 148 of the Companies Act, 2013? *(Cost Audit Report).*
If yes, date of Submission of Cost Audit Report.

14) Whether also required to be audited under State VAT law?
If yes, date of filing report.

15) Service-wise details of value of service and tax paid (for 3 years).

Period	Name & Description of Service	Value of taxable services	Service Tax payable/paid	Total input credit utilized	Net Service Tax paid in cash (GAR-7)
Year 1 H_1 H_2					
Year 2					

H_1 H_2					
Year 3 H_1 H_2					

16) Details of show cause notices issued along with brief facts and issue involved - Last 3 years.

17) Details of cases pending with CESTAT/High Court/Supreme Court.

Part II - Other information

1) Whether package of services is standardized (an example could be tour operators, Rent-A-Cab, Mandap Keepers, etc.) or customized. Yes ☐ No ☐.

2) Form of Organisation (i.e. whether individual/partnership/Limited Liability Partnership or private or public limited company etc.) (tick only one box)

Proprietorship ☐ Partnership ☐ LLP ☐ Registered Co. ☐ Unregistered Co. ☐ others ☐.

3) Details of proprietor / partner / CEO / Chairman / Managing Director (as applicable).

Details of Proprietor/Partners/CEO/Chairman /Managing Director/Member etc.

(a) Name

(b) Designation

(c) Residential address

(i) Name of Premises/Building

(ii) Flat/Door/Block No.

(iii) Road/Street/Lane

(iv) Village/Area/Locality

(v) Block/Taluka/Sub-Division

(vi) Town/City/District (vii) State/Union Territory

(viii) PIN Post office

(ix) Telephone Nos.:

(a) office (b) residence

(x) Fax Nos. (*Please see instruction No. 6(a)*) (xi) E-mail Address

Permanent Account Number (PAN)

(issued by the Income Tax Department)

In case of more names, please provide the information in the above format.

4) Details of registration with any other Government Department/Agency or Regulatory Authority as the case may be.

i. Central Excise Registration No yes ☐ no ☐
if yes give details

ii. Customs registration No. (BIN No.) yes ☐ no ☐
if yes give details

iii. DGFT's IEC No. yes ☐ no ☐

if yes give details.

iv. VAT Registration Nos. State ST No. yes ☐ no ☐
if yes give details.

v. CST No. yes ☐ no ☐

if yes give details.

vi. Registrar of Company's CIN No. yes ☐ no ☐
if yes give details.

vii. Tour Operators with RTA yes ☐ no ☐
if yes give details.

viii. Stock Brokers with SEBI yes ☐ no ☐
if yes give details.

5) Name and designation of the authorized person of the Service Provider.

(a) Name

(b) Designation

(c) Residential address

(i) Name of Premises/Building

(ii) Flat/Door/Block No.

(iii) Road/Street/Lane

(iv) Village/Area/Locality

(v) Block/Taluka/Sub-Division

(vi) Town/City/District (vii) State/Union Territory

(viii) PIN Post office

(ix) Telephone Nos.:

(a) office (b) residence

(x) Fax Nos. (xi) E-mail Address

In case of more names, please provide the information in the above format.

6) Details of sub contractors in case any service or part thereof is got done through subcontractors.

Name, designation and address of sub contractor(s):

(a) Name

(b) Address

(i) Name of Premises/Building

(ii) Flat/Door/Block No.

(iii) Road/Street/Lane

(iv) Village/Area/Locality

(v) Block/Taluka/Sub-Division

(vi) Town/City/District (vii) State/Union Territory

(viii) PIN Post office

(ix) Telephone Nos.:

(a) office

(x) Fax Nos. (xi) E-mail Address

In case of more names, please provide the information in the above format.

7) Name of the designated bank where the Service Tax is deposited.

Name of the bank

Name of the branch

8) Details of the Bank accounts used for business transaction with name of the bank, its specific branch and account number.

(a) Account 1

(i) Name of the bank

(ii) Name of the branch

(iii) Account No.

Details of more Accounts used for business transactions yes ☐ no ☐

If yes,-

(b) Account 2

1. Name of the bank
2. Name of the branch

3. Account No.

Note: In case of more than two bank accounts, two major bank accounts may be entered above.

9) Accounting system- whether centralized or not. Yes □No □

10) Billing pattern - (a) whether centralized or decentralized, Yes □No □

(b) billing stages whether the payments is made

i) in parts

ii) in one lump sum

c) time of payment of consideration, whether

i) prior to completion of service

ii) during the provision of service

iii) after completion of service.

11. List of branch offices, along with their respective value of taxable services.

Part III - List of hard copies to be kept in Master File.

The other part of the master file should consist of hard copy of certain documents as illustrated below;-

(i) A copy of the taxpayer's application for registration (ST-1).

(ii) A copy of STC (ST-2)

(iii) A copy of the list of all records maintained by the taxpayer in relation to Service Tax including memoranda received form branch office as submitted under Rule 5 (2) of the Service Tax Rules, 1994.

(iv) Copies of Balance Sheets, Profit & Loss Statement, Trial Balance, Annual Reports for the preceding three years.

(v) Copies of Tax Audit reports (under Income Tax Act) for 2 years.

(vi) Copies of Cost Audit Reports, if any for 2 years.

(vii) A copy of the previous audit reports (if taxpayer was audited previously) – whether by Internal Audit or CAG.

(viii) Copy of Service specific Profiles, if any, prepared in the department.

(ix) A copy of any other return / declaration sent to any other department / agency or to designated regulatory authority.

(x) Working Papers.

(xi) Minutes of Service Tax Monitoring Cell.

(xii) Any other documents relevant for audit for service tax assessment.

Copy of Form 3 CD submitted to Income Tax Department (in terms of Section 44 AB of Income Tax Act)