

## Reconciliation Statement

Name of the unit ..... :

Service Tax Registration No..... :

Period covered ..... :

Sr. No.	Particulars		Amount in Rs.	Guidelines
1	2		3	4
1	Gross receivables as per ledgers (Credit side)			
	Add:	Service Tax charged, if not included in Ledgers' income.		
	Less:	Amount of entries reversed / debited other than related to expenditure.		Has no relevance with opening gross receipts
A	(=)	Gross Ledgers' income inclusive Service Tax.	-	
2	Gross Income as per Balance Sheet (P.&L. A/c)-(Trial Balance in case of multiple registrations)			
	Add:	Service Tax charged, if not included in the income.		
B	(=)	Gross Balance Sheet income inclusive of Service Tax.	-	
3	Additions:			
	(i)	Opening Balance of Debtors (Taxable services related)		In the case of cash basis accounting system, Opening Debtors to be taken as zero.
	(ii)	Advance payments received (w.e.from 16.05.2008) related to services.		
	(iii)	TDS received related to unpaid bills		
	(iv)	Value of free material received, if any.		
	(v)	Receipt of re-imbursement of expense (other than as a pure agent)		
	(vi)	Withheld retention money released by clients.		Sometimes, on the basis of contract or otherwise the customer withholds a part of the money which is paid after satisfactory completion of the Service. This money could be in the form of retention money, caution money etc
	(vii)	Recovery of Bad debts earlier written off, related to taxable services.		
	(viii)	Reimbursement of expenses made during provision of service if not billed.		

	(ix)	Outstanding amount in respect of bills raised to Associated Enterprises [Section 65(7b)]		
	(x)	Others (specify):		
C	(=)	Total additions:	0	
4		Deductions:		
	(i)	Closing Balance of Debtors (Taxable services related)		In the case of cash basis accounting system, Closing Debtors to be taken as zero.
	(ii)	Exported service income.		Please furnish here details as to under which category exports fall, as well as what conditions have been fulfilled.
	(iii)	Exempted service income.		Please furnish here Exemption Notification No. and date. If the exemption is conditional, please comment as to fulfillment of such conditions.
	(iv)	Non-taxable service income.		Please furnish details of each type of non-taxable service(s) and offer comment(s) as to non-taxability.
	(v)	Trading income, if any		
	(vi)	Sales of goods not linked with provision of service		
	(vii)	Sale of goods linked to Service under Notification No. 12/2003-ST		
	(viii)	Interest income		
	(ix)	Dividend income		
	(x)	S.T./L.T. Capital gain		
	(xi)	Income Tax refund		
	(xii)	Sales Tax/customs etc refund		
	(xiii)	TDS received in previous year related to bills paid in current year. (related to taxable services)		
	(xiv)	Receipt of re-imburement of expense incurred as a pure agent.(related to taxable services)		
	(xv)	Bad debts related to taxable services written off		
	(xvi)	Advance payments adjusted on which S.T. paid in previous year(s).		Opening Balance of deferred revenue account( advance receipt on which service tax has been paid in the previous year but which have been treated as sales in this year.
	(xvii)	Adjustment for previous year in respect of bills raised to Associated Enterprises		

	(xviii)	Others (specify):		
D	(=)	Total deductions:	0	
5	Taxable income as per Income ledgers (inclu. of S.T.) (Details A+C-D)			
6	Taxable income as per Balance sheet (inclu. of S.T.) (details B+C-D)			
7	Taxable Income Ledgers (Details 5) or B/s (Details 6) whichever is higher (inclu. of S.T.)			
8	Abatement admissible, if any ( %) Noti. No. & date			Please indicate Noti. No. and date.
9	Net taxable income (incl. S.T.) as per Books of Accounts (Details 7-8)			

Signature of the Authorised Person.