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BEFORE THE ADDITIONAL COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX, HYDERABAD II COMMISSIONERATE, L.B. STADIUM ROAD, BASHEERNAGH, HYDERABAD 500 004

Sub: Proceeding under SCN O.R. No. 87/2010-ST (HQST No. 55/09 – AE IV) dated 24.06.2010 issued to M/s Paramount Builders, Secunderabad.

We are authorized to represent M/s Paramount Builders, 5-4-187/3 & 4, II Floor, MG Road, Secunderabad – 500 003 (hereinafter referred to as 'Noticee') vide their authorization letter enclosed along with this reply.

FACTS OF THE CASE:

1. Noticee is a partnership firm engaged in the business of construction of residential units. Noticee had undertaken a venture by name Paramount Residency wherein 122 apartments were constructed and sold. Noticee had obtained service tax registration and made payments of service tax for the receipts pertaining to the period September 2006 to December 2008.
2. In respect of the 122 apartments constructed and sold two agreements were entered into by the noticee, one for sale of the land and the other for construction of the semi finished house in addition to the initial document Agreement to sell.
3. Initially, upto December 2008, when amounts were received by the noticee and eventhough there was a doubt and lot of confusion on the applicability of service tax the noticee paid service tax in respect of the receipts of construction agreement. Later, on the issue of the clarification

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Customs Central Excise and Service Tax Hyderabad II Commissionerate.

30/7/10 30 JUL 2010

Signature

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vide the circular No. 108/02/2009 dated 29.01.2009 by the department the customers of the noticee, stopped paying the service tax and accordingly noticee was forced to stop collecting and discharging service tax liability on the amounts collected in respect of the construction agreement as they were of the bonafide belief that they were excluded vide the personal use clause in the definition of residential complex.

4. Investigation was taken up by the department and summons dated 13.01.2010 were done for the submission of relevant records/documents/information for which the noticee had extended full cooperation.

5. Subsequently, the Additional Commissioner has issued a show cause notice dated 24.06.2010 to the noticee to show cause as to why:

   a. An amount of Rs. 6,86,791 which was paid excess in construction of residential complex service should not be appropriated towards the liability under works contract service.

   b. The Remaining amount of Rs. 11,80,439/- payable towards Service Tax, Education Cess and Secondary and Higher education cess which was short paid under works contract service should not be demanded under section73(1) of the Finance Act,1994 (hereinafter referred to as the Act) for the period January 2009 to December 2009;

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c. Interest on the above should not be demanded under section 75 of the Act;

d. Penalty under sections 76of the Act should not be demanded from them.

e. Penalty under sections 77 of the Act should not be demanded from them.

f. Penalty under sections 78 of the Act should not be demanded from them.

In as much as:

a. Whether the noticee is liable to service tax in respect of the amounts received during the above period?

b. Whether the same service can be classified under two different heads of service just because the period of provision of services is different?

c. Whether the noticee had intended to evade the payment of duty?

d. Whether penalty under section 76 and 78 be imposed simultaneously?

Submissions:

In reply to the above propositions –

1. In SCN you have raised an amount of Rs. 11,80,439/- but as per our calculation our liability to pay the service tax is about Rs. 5,27,800/- only during January 2009 to December 2009.

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2. Without prejudice to the foregoing Noticee submits that the SCN is not clear as to the chargeability as it specifies the services provided by Noticee fall under 'Construction of Residential Complex" for certain period and under "Works Contract Service" without being any change in the scope of contract. The Special Bench of Tribunal consisting of three members in case of Crystic Resins (India) Pvt. Ltd., vs CCE, 1985 (019) ELT 0285 Tri.-Del has made the following observations on uncertainty in the SCN and said the SCN is not valid.

"If show cause notice is not properly worded inasmuch as it does not disclose essential particulars of the charge any action based upon it should be held to be null and void."

"The utmost accuracy and certainty must be the aim of a notice of this kind, and not a shot in the dark ....."

3. Since the SCN in the instant case has not set out clearly under which category of services the activity is taxable, the same is not sustainable under the law and proceedings under the same requires to be dropped.

4. Noticee also submits that the SCN has been issued without considering the factual position and the relevant provisions and hence should be set aside.

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5. The facts in respect of the project under question are that the noticee has constructed flats and the transaction with the customer was in two folds as under:

   a. Noticee sold the undivided share of land along with the semi-constructed residential unit to the customer.

   b. Subsequently the customer/owner of the land along with the semi-built up unit gets the construction done by the noticee.

6. In respect of the first fold there is no construction service provided by the noticee to their customer as there is no distinct service provider and receiver. Therefore there is no service tax on the same. This is not disputed by the department as well.

7. In respect of the second fold of the transaction there was always a doubt regarding the applicability of service tax as the definition of residential complex mentioned in section 65((91a) states that where such a complex is for personal use then no service tax is payable. The definition is extracted below:

   "residential complex" means any complex comprising of—

   (i) a building or buildings, having more than twelve residential units;

   (ii) a common area; and

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(iii) any one or more of facilities or services such as park, lift, parking space, community hall, common water supply or effluent treatment system, located within a premises and the layout of such premises is approved by an authority under any law for the time being in force, but does not include a complex which is constructed by a person directly engaging any other person for designing or planning of the layout, and the construction of such complex is intended ***for personal use as residence by such person.***

Explanation.—For the removal of doubts, it is hereby declared that for the purposes of this clause,—

(a) "personal use" includes permitting the complex for use as residence by another person on rent or without consideration;

(b) "residential unit" means a single house or a single apartment intended for use as a place of residence;

8. Without prejudice to the foregoing noticee submits that although there was no liability the entire amount of service tax was paid out of doubt and the same was clearly clarified in the recent circular no. 108/02/2009 –ST dated 29.02.2009. This was also clarified in two other circulars as under :

   a. F. No. B1/6/2005-TRU, dated 27-7-2005

   b. F. No. 332/35/2006-TRU, dated 1-8-2006

Therefore the entire amount of service tax is eligible for refund.

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9. Noticee submits that non-taxability of the construction provided for an individual customer intended for his personal was clarified by TRU vide its letter dated F. No. B1/6/2005-TRU, dated 27-7-2005 (mentioned above) during the introduction of the levy, therefore the service tax is not payable on such consideration from abinito.

Relevant Extract

"13.4 However, residential complex having only 12 or less residential units would not be taxable. ***Similarly, residential complex constructed by an individual, which is intended for personal use as residence and is constructed by directly availing services of a construction service provider, is also not covered under the scope of the service tax and not taxable"***

10. Noticee further submits that the board in between had clarified in an indicative manner that the personal use of a residential complex is not liable for service tax in the Circular F. No. 332/35/2006-TRU (mentioned above), dated 1-8-2006.

2.	*Again will service tax be applicable on the same, in case he constructs commercial*	*Commercial complex does not fall within the scope of "residential complex intended for personal use". Hence, service provided*

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	complex for himself for putting it on rent or sale?	*for construction of commercial complex is leviable to service tax.*
	Will the construction of an individual house or a bungalow meant for residence of an individual fall in purview of service tax, is so, whose responsibility is there for payment?	*Clarified vide F. No. B1/6/ 2005-TRU, dated 27-7-2005, that residential complex constructed by an individual, intended for personal use as residence and constructed by directly availing services of a construction service provider, is not liable to service tax.*

11. Board Circular No. 108/2/2009-S.T., dated 29-1-2009 states that the construction for personal use of the customer falls within the ambit of exclusion portion of the definition of the "residential complex" as defined u/s 65(91a) of the Finance Act, 1994 and accordingly no service tax is payable on such transaction.

Relevant extract

"...***Further, if the ultimate owner enters into a contract for construction of a residential complex with a***

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promoter/builder/developer, who himself provides service of design, planning and construction; and after such construction the ultimate owner receives such property for his personal use, then such activity would not be subjected to service tax, because this case would fall under the exclusion provided in the definition of 'residential complex'..."

12. Noticee submits that with the above exclusion, no service tax is payable at all for the consideration pertaining to construction service provided for its customer and accordingly the SCN is void abinitio.

13. Further the notice has bought a new theory that the exemption for personal use as stated in the definition would be available only if the entire complex is for personal use of ONE person. The noticee wishes to state that while interpreting the law no words should be added or deleted. The law should be read as it is in its entirety. The relevant part of the circular is as under

"...Further, if the ultimate owner enters into a contract for construction of a residential complex with a promoter/builder/developer, who himself provides service of design, planning and construction; and after such construction the ultimate owner receives such property for his personal use, then such activity would not be subjected to service tax, because this

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case would fall under the exclusion provided in the definition of 'residential complex'..."

14. The noticee wishes to highlight that neither in the definition nor in the clarification, there is any mention or whisper that the entire complex should be used by **one** person for his or her residence to be eligible for the exemption. The exemption would be available if the sole condition is satisfied i.e. personal use. And such personal use, either by one person or multiple person is irrelevant.

15. The noticee submits the preamble of the referred circular for understanding what issue exactly the board wanted to clarify. The relevant part of the said circular (para 1) is extracted hereunder for ready reference.

*"....Doubts have arisen regarding the applicability of service tax in a case where developer/builder/promoter enters into an agreement, with the ultimate owner for **selling a dwelling unit in a residential complex** at any stage of construction (or even prior to that) and who makes construction linked payment..." (Para 1)*

16. The noticee submit that from the above extract, it is clear that the subject matter of the referred circular is to clarify the taxability in transaction of dwelling unit in a residential complex by a developer.

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Therefore the clarification aims at clarifying exemption of residential unit and not the residential complex as alleged in the notice.

17. The noticee submits that it is important to consider what arguments are considered by board for providing this clarification. The relevant part as applicable in the context has been extracted as under for ready reference.

*"...It has also been argued that even if it is taken that service is provided to the customer, **a single residential unit bought by the individual customer** would not fall in the definition of 'residential complex' as defined for the purposes of levy of service tax and hence construction of it would not attract service tax..." (Para 2)*

18. The noticee submits that the argument is in context of single residential unit bought by the individual customer and not the transaction of residential complex. The clarification has been provided based on the examination of the above argument among others.

19. The noticee submits the final clarification was provided by the board based on the preamble and the arguments. The relevant portion of the circular is provided here under for the ready reference.

"... The matter has been examined by the Board. Generally, the initial agreement between the promoters/builders/developers and the ultimate owner is in the nature of 'agreement to sell'. Such a case, as per the

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provisions of the Transfer of Property Act, does not by itself create any interest in or charge on such property. The property remains under the ownership of the seller (in the instant case, the promoters/builders/developers). It is only after the completion of the construction and full payment of the agreed sum that a sale deed is executed and only then the ownership of the property gets transferred to the ultimate owner. Therefore, any service provided by such seller in connection with the construction of residential complex till the execution of such sale deed would be in the nature of 'self-service' and consequently would not attract service tax. Further, if the ultimate owner enters into a contract ***for construction of a residential complex*** *with a promoter/builder/developer, who himself provides service of design, planning and construction; and after such construction the ultimate owner receives such property for his personal use, then such activity would not be subjected to service tax, because this case would fall under the exclusion provided in the definition of 'residential complex'. However, in both these situations, if services of any person like contractor, designer or a similar service provider are received, then such a person would be liable to pay service tax..." (Para 3)*

20. The noticee submits that the clarification provided above is that in the under mentioned two scenario service tax is not payable.

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a. For service provided until the sale deed has been executed to the ultimate owner.

b. For service provided by entering into construction agreement with such ultimate owner, who receives the constructed flat for his personal use.

21. The noticee submits that it is exactly the facts in their case. The first clarification pertains to consideration received for construction in the sale deed portion. The second clarification pertains to construction in the construction agreement portion. Therefore this clarification is applicable to them ibid.

22. The impugned notice has very narrowly interpreted by the department without much application of mind and has concluded that if the entire complex is put to personal use by a single person, then it is excluded. The circular or the definition does not give any meaning as to personal use by a single person. In fact it is very clear that the very reason for issuance of the circular is to clarify the applicability of residential unit and not the residential complex.

23. Where an exemption is granted, the same cannot be denied on unreasonable grounds and illogical interpretation as above. In the definition "*complex which is constructed by* ***a person*** *directly engaging*

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any other person for designing or planning of the layout, and the construction of such complex is intended for ***personal use*** *as residence by* ***such person.***" Since the reference is "constructed by **a** person" in the definition, it cannot be interpreted as "complex which is constructed by **ONE person**....." similar the reference "personal use as residence by **such** person" also cannot be interpreted as "personal use by **ONE persons**" Such interpretation would be totally against the principles of interpretation of law and also highly illogical.

24. The noticee submits that the entire amount of service tax paid is eligible for refund. Further noticee submits that when the levy does not exist, then payment of penalty does not arise and hence the SCN has to be set aside.

25. Without prejudice to the foregoing, noticee further submits that Honorable CESTAT, Bangalore, has granted the stay in the case of M/s Classic Promoters and Developers, M/s Classic Properties v/s CCE Mangalore 2009-TIOL-1106-CESTAT-Bang relying on the Circular No. 108/02/2009-ST dated 29.01.2009, therefore the impugned notice is not in order. Also in case of Mohtisham Complexes Pvt. Ltd. vs Commr. of C. Ex., Mangalore 2009 (016) STR 0448 Tri.-Bang. ; while remanding the case to the original adjudicating authority, it was clearly held that the residential complex was not taxable, since the same is for the personal use.

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26. Based on the above the noticee was of the bonafide belief that service tax was not payable and stopped collecting and making payment. Hence where service tax is itself not payable then the question of non payment raised by the SCN is not correct and the entire SCN has to be set aside based on these grounds only.

27. Without prejudice to the foregoing noticee submits that the SCN states that in respect of the construction agreement services are provided by the noticee and there exists service provider and receiver relationship between them and hence it invariably attracts service tax.

28. Noticee wish to submit here that for any activity to be a taxable service few conditions mentioned below have to be satisfied:

a. There must be a defined service provider

b. There must be a defined service receiver

c. The activity under question should be a defined activity

d. During the period that is under question the levy must be in existence.

All these conditions have to be fulfilled simultaneously and cumulatively.

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29. In the instant case the condition 'c' is not fulfilled as the complex that is constructed falls under the exclusion portion of the residential complex definition and for other reasons already mentioned above. Hence even if other 3 conditions are satisfied it does not mean that the activity is a taxable service. Hence the SCN should be set aside.

30. Further the noticee submits that in the Finance Bill 2010 there was an explanation added to the section 65(105)(zzzh) of the Act where the taxable service construction of residential complex is defined. This was the first time the deeming fiction of the service provided by the Builder was bought into the tax net. (prior to this only contractors were taxable) In this respect, in the clarification issued by the TRU vide D.O.F. No.334/1/2010-TRU dated 26.02.2010 it was stated that in order to bring parity in tax treatment among different practices, the said explanation was inserted. The circular also clarifies that by this explanation the scope has been enhanced. This gives the conclusion of the same being prospective and also clarifies that the transaction between the builder and buyer of the flat is not taxable until the assent was given to the Bill. Hence this shows that the transaction in question is not liable to service tax for the period of SCN .

31. Without prejudice to the foregoing noticee submits that if the transaction is considered as taxable and there is service tax liability then

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the noticee would be eligible for CENVAT credit on the input services and capital goods used and hence the liability shall be reduced to that extent. The SCN has not considered this and has demanded the entire service tax.

Cum tax benefit

32. Without prejudice to the foregoing, assuming but not admitting that the service tax is payable as per the SCN, Noticee submits that they have not collected the service tax amount being demanded in the subject SCN. Therefore the amount received should be considered as cum-tax in terms of Explanation to Section 67 of the Finance Act, 1994 and the service tax has to be re-computed giving the noticee the benefit of cum-tax.

INTEREST

33. Without prejudice to the foregoing noticee submits that when service tax itself is not payable, the question of interest and penalty does not arise.

34. Noticee further submits that it is a natural corollary that when the principal is not payable there can be no question of paying any interest as held by the Supreme Court in Prathiba Processors Vs. UOI, 1996 (88) ELT 12 (SC).

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PENALTY

35. Without prejudice to the foregoing, Noticee submits that service tax liability on the builders till date has not been settled and there is full of confusion as the correct position till date. With this background it is a settled proposition of law that when the assessee acts with a bonafide belief especially when there is doubt as to statute also the law being new and not yet understood by the common public, there cannot be intention of evasion and penalty cannot be levied. In this regard we wish to rely upon the following decisions of Supreme Court.

(i) Hindustan Steel Ltd. V. State of Orissa - 1978 (2) ELT (J159) (SC)

(ii) Akbar Badruddin Jaiwani V. Collector – 1990 (47) ELT 161(SC)

(iii) Tamil Nadu Housing Board V Collector – 1990 (74) ELT 9 (SC)

Therefore on this ground it is requested to drop the penalty proceedings under the provisions of Section 76.

36. Without prejudice to the foregoing, Noticee submits that there is no allegation as to any intention to evade the payment of service tax setting out any positive act of the Appellant. Therefore any action proposed in the SCN that is invokable for the reason of fraud, wilful mis-statement,

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collusion or suppression of facts, or contravention of any of the provisions of the Excise Act or the rules made thereunder with intention to evade payment of duty, is not sustainable and penalty under section 78 is not sustainable. In this regard reliance is placed on the following decisions:

a. Cosmic Dye Chemical v. CCE, 1995 (75) ELT 721 (SC) wherein at para-6 of the decision it was held that – "Now so far as fraud and collusion are concerned, it is evident that the requisite intent, i.e., intent to evade duty is built into these very words. So far as mis-statement or suppression of facts are concerned, they are clearly qualified by the word "wilful" preceding the words "mis-statement or suppression of facts" which means with intent to evade duty. The next set of words "contravention of any of the provisions of this Act or Rules" are again qualified by the immediately following words "with intent to evade payment of duty". It is, therefore, not correct to say that there can be a suppression or mis-statement of fact, which is not wilful and yet constitutes a permissible ground for the purpose of the proviso to Section 11A. Mis-statement or suppression of fact must be wilful".

b. T.N. Dadha Pharmaceuticals v. CCE, 2003 (152) ELT 251 (SC) wherein it was held that - To invoke the proviso three requirements have to be satisfied, namely, (1) that any duty

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of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded; (2) that such a short-levy or short-payment or erroneous refund is by reason of fraud, collusion or wilful mis-statement or suppression of facts or contravention of any provisions of the Central Excise Act or the rules made thereunder; and (3) that the same has been done with intent to evade payment of duty by such person or agent. These requirements are cumulative and not alternative. To make out a case under the proviso, all the three essentials must exist. Further it was held that burden is on the Department to prove presence of all three cumulative criterions and the Revenue must have perused the matter diligently. It is submitted none of the ingredients enumerated in proviso to section 11A(1) of the Act is established to present in our clients case.

c. Tamil Nadu Housing Board v. CCE, 1994 (74) ELT 9 (SC) wherein it was held that proviso to section 11A(1) is in the nature of an exception to the principal clause. Therefore, its exercise is hedged on one hand with existence of such situations as have been visualized by the proviso by using such strong expression as fraud, collusion etc. and on the other hand it should have been with intention to evade payment of duty. Both must concur to enable the Excise

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Officer to proceed under this proviso and invoke the exceptional power. Since the proviso extends the period of limitation from six months to five years it has to be construed strictly. Further, when the law requires an intention to evade payment of duty then it is not mere failure to pay duty. It must be something more. That is, the assessee must be aware that the duty was leviable and it must deliberately avoid paying it. The word 'evade' in the context means defeating the provision of law of paying duty. It is made more stringent by use of the word 'intent'. In other words, the assessee must deliberately avoid payment of duty which is payable in accordance with law.

d. Padmini Products v. CCE, 1989 (43) ELT 195 (SC) wherein it was held that mere failure or negligence on the part of the manufacturer either not to take out a licence or not to pay duty in case where there was scope for doubt, does not attract the extended limitation. Unless there is evidence that the manufacturer knew that goods were liable to duty or he was required to take out a licence. For invoking extended period of five years limitation duty should not had been paid, short-levied or short paid or erroneously refunded because of either any fraud, collusion or wilful mis-statement or suppression of facts or contravention of any provision of the

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Act or Rules made thereunder. These ingredients postulate a positive act, therefore, failure to pay duty or take out a licence is not necessary due to fraud or collusion or wilful mis-statement or suppression of facts or contravention of any provisions of the Act. Likewise suppression of facts is not failure to disclose the legal consequences of a certain provision.

e. Pahwa Chemicals Pvt. Ltd. v. CCE, 2005 (189) ELT 257 (SC) wherein it was held that mere failure to declare does not amount to mis-declaration or wilful suppression. There must be some positive act on the part of party to establish that either wilful mis-declaration or wilful suppression and it is a must. When the party had acted in bonafide and there was no positive act, invocation of extended period is not justified.

f. Gopal Zarda Udyog v. CCE, 2005 (188) ELT 251 (SC) where there is a scope for believing that the goods were not excisable and consequently no license was required to be taken, then the extended period is not applicable. Further, mere failure or negligence on the part of the manufacturer either not to take out the licence or not to pay duty in cases where there is a scope for doubt, does not attract the extended period of limitation. Unless there is evidence that

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the manufacturer knew that the goods were liable to duty or he was required to take out a licence, there is no scope to invoke the proviso to Section 11A(1).

g. Kolety Gum Industries v. CCE, 2005 (183) ELT 440 (T) wherein it was held that when the assessee was under bonafide belief that the goods in question was not dutiable, there was no suppression of fact.

37. Further the noticee submits that until there was no clarity on the applicability of service tax the amounts were collected and paid properly by the noticee. It was only on issue of a clarification by the department vide the circular 108/02/2009 ibid that the noticee stopped making service tax payments as it was of the bonafide belief that there was no service tax liability. There was never an intention to evade payment of service tax by the noticee. Hence the penalty under section 78 is not leviable in the instant case. On the other hand it was not practicable for collection of service tax from the customer as the same was denied by the customer.

38. Further the SCN states that the noticee was well aware of the provisions and that they have misinterpreted the provisions with anintent to evade payment of duty. But Noticee submits that when there is a confusion prevalent as to the leviability and the mala fide not established by the

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department, it would be a fit case for waiver of penalty as held by various tribunals as under. Further there cannot be an intent to evade payment of duty in such cases and just because the noticee has not interpreted the law properly it cannot be said that there was an intent to evade payment of tax. This does not prove the malafide intent at all.

a. The Financiers vs Commissioner of C. Ex., Jaipur 2008 (009) STR 0136 Tri.-Del

b. Vipul Motors (P) Ltd. vs Commissioner of C. Ex., Jaipur-I 2008 (009) STR 0220 Tri.-Del

c. Commissioner of Service Tax, Daman vs Meghna Cement Depot 2009 (015) STR 0179 Tri.-Ahmd

39. The SCN has levied penalties under sections 76 and 78. Noticee wish to submit here that penalties under Sections 76 and 78 are mutually exclusive and both the penalties cannot be imposed simultaneously. In this regard reliance is placed on the following decisions:

a. Opus Media and Entertainment Vs Commissioner of C. Ex., Jaipur 2007 (8) STR 368 (T).

b. The Financers Vs Commissioner of Central Excise, Jaipur 2007 (8) STR 7 (T).

40. Further section 80 of Finance Act provides no penalty shall be levied under section 76. 77 or 78 if the assessee proves that there is a

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reasonable cause for the failure. The notice in the instant case was under confusion as to the service tax liability on their transaction, therefore there was reasonable case for the failure to pay service tax, hence the benefit under section 80 has to be given to them.

41. Noticee crave leave to alter, add to and/or amend the aforesaid grounds.

42. Noticee wish to be heard in person before passing any order in this regard.

Hiregange & Associates Chartered Accountants Hyderabad

For Hiregange & Associates
Chartered Accountants

Sudhir V S
Partner

PARAMOUNT BUILDERS

BEFORE THE ADDITIONAL COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX, HYDERABAD II COMMISSIONERATE, L.B. STADIUM ROAD, BASHEERNAGH, HYDERABAD 500 004

Sub: Proceeding under SCN O.R. No. 87/2010-ST (HQST No. 55/09 – AE IV) dated 24.06.2010 issued to M/s Paramount Builders, Secunderabad.

I,_____ , Partner of M/s Paramount Builders, hereby authorise and appoint Hiregange & Associates, Chartered Accountants, Bangalore or their partners and qualified staff who are authorised to act as authorised representative under the relevant provisions of the law, to do all or any of the following acts: -

- To act, appear and plead in the above noted proceedings before the above authorities or any other authorities before whom the same may be posted or heard and to file and take back documents.
- To sign, file verify and present pleadings, applications, appeals, cross-objections, revision, restoration, withdrawal and compromise applications, replies, objections and affidavits etc., as may be deemed necessary or proper in the above proceedings from time to time.
- To Sub-delegate all or any of the aforesaid powers to any other representative and I/We do hereby agree to ratify and confirm acts done by our above authorised representative or his substitute in the matter as my/our own acts, as if done by me/us for all intents and purposes.

This authorization will remain in force till it is duly revoked by me/us.

Executed this 28 day of July 2010 at Hyderabad.

PARAMOUNT BUILDERS

Signature

I the undersigned partner of M/s Hiregange & Associates, Chartered Accountants, do hereby declare that the said M/s Hiregange & Associates is a registered firm of Chartered Accountants and all its partners are Chartered Accountants holding certificate of practice and duly qualified to represent in above proceedings under Section 35Q of the Central Excises Act, 1944. I accept the above said appointment on behalf of M/s Hiregange & Associates. The firm will represent through any one or more of its partners or Staff members who are qualified to represent before the above authorities.

Dated 29.07.2010

For Hiregange & Associates
Chartered Accountants

Address for service :
Hiregange & Associates,
"Basheer Villa", House No: 8-2-268/1/16/B,
2nd Floor, Sriniketan Colony,
Road No. 3 Banjara Hills,
Hyderabad – 500 034.,

Hiregange & Associates Chartered Accountants Hyderabad

Sudhir V. S.
Partner (M. No. 219109)

Rs.2 भारत INDIA दो रुपये TWO RUPEES