



**CENTRAL BOARD OF EXCISE AND CUSTOMS**  
Ministry of Finance - Department of Revenue



**ACKNOWLEDGEMENT RECEIPT**

The Form-ST3 (Return under Section 70 of the Finance Act, 1994), for the year 2011-2012 , Octcber-March has been saved successfully .The return number isAAYFS2757CST001\_5212030001\_ST3\_102011. Please quote this number for future correspondence.

Date : 07/06/2012

Assessee Name : SUMMIT BUILDERS

Registration Number : AAYFS2757CST001.

Commissionerate Name : HYDERABAD-II

Division Name : SERVICE TAX DIVISION-I

Range Name : SERVICE TAX GROUP-III

Filed By : Self



**CENTRAL BOARD OF EXCISE AND CUSTOMS**  
Ministry of Finance - Department of Revenue



**Form ST-3 (Return under Section 70 of the Finance Act, 1994)**

<b>Registration Number :</b>	AAVFS2757CST001	<b>Assessee's Name :</b>	SUMMIT BUILDERS
<b>Address of Registered Unit :</b>	- 5-4-187/3&4 SOHAM MANSION 3RD FLOOR M.G.ROAD SECUNDRABAD HO -		
<b>Commissionerate :</b>	HYDERABAD-II	<b>Division :</b>	SERVICE TAX DIVISION-I
<b>Financial Year :</b>	2011-2012	<b>Range :</b>	SERVICE TAX GROUP-III
<b>Return for the period :</b>	October-March		
<b>Single Return :</b>	Yes		

**Category of Service :** CONSTRUCTION OF RES. COMPLEX

**COMPUTATION OF SERVICE TAX (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)**

<b>A2</b>	Assessee is liable to pay service tax on this taxable service as
(i)	a Service Provider : Yes
(ii)	a Service Receiver liable to make payment of service tax : No
<b>B</b>	Sub-clause No. of clause(105) of section 65 : (zzzh)
<b>C1</b>	Has the assessee availed benefit of any exemption notification : No
<b>C2</b>	If reply to above is yes, please furnish Notification Nos. :
<b>A2</b>	Notification No.
<b>1</b>	
<b>D</b>	Sr.No in the Notification (If Abatement is claimed as per Notification No. 1/2006-ST) :
<b>E1</b>	Whether provisionally assessed : No
<b>E2</b>	Provisional Assessment Order No.(If Any) :

**F. VALUE OF TAXABLE SERVICE, SERVICE TAX PAYABLE AND GROSS AMOUNT CHARGED (ALL FIGURES IN RUPEES)**

**FOR SERVICE PROVIDER**

Sl.no		Oct	Nov	Dec	Jan	Feb	Mar	Total
<b>(I) SERVICE TAX PAYABLE</b>								
(a)	Gross Amount received in money							
(i)	Against service provided :	0	0	0	0	0	0	0
(ii)	In advance for service to be provided :	0	0	0	0	0	0	0
(b)	Money equivalent of considerations received in form other than money :	0	0	0	0	0	0	0
(c)	Value on which Service Tax is exempt/not payable							
(i)	Amount received against export of service :	0	0	0	0	0	0	0
(ii)	Amount received towards exempted service (other	0	0	0	0	0	0	0

	than export of service) :							
(iii)	Amount received as pure agent :	0	0	0	0	0	0	0
(d)	Abatement amount claimed :	0	0	0	0	0	0	0
(e)	Taxable value = (a+b) - (c+d) :	0	0	0	0	0	0	0

(f) Service Tax rate wise break-up of taxable value = (e)

Sl.no	Taxable Rate	Taxable Value						
		Oct	Nov	Dec	Jan	Feb	Mar	Total
	%							
	Service Tax Rate @ :0	0	0	0	0	0	0	0
	Education Cess Rate @ :0							
	Secondary and Higher Education Cess Rate @ :0							
(g)	Service tax payable :	0	0	0	0	0	0	0
(h)	Education cess payable :	0	0	0	0	0	0	0
(i)	Secondary and higher education cess payable :	0	0	0	0	0	0	0

**(II) TAXABLE AMOUNT CHARGED**

	Gross amount for which bills/invoices/challans are issued relating to service provided/to be provided (including export of service and exempted service) :	0	0	0	0	0	0	0
	Money equivalent of other considerations charged, if any, in a form other than money :	0	0	0	0	0	0	0
	Amount charged for exported service provided/to be provided :	0	0	0	0	0	0	0
	Amount charged for exempted service provided/to be provided (other than export of service) :	0	0	0	0	0	0	0
	Amount charged as pure agent :	0	0	0	0	0	0	0
	Amount claimed as abatement :	0	0	0	0	0	0	0
	Net taxable amount charged = (j+k) - (l+m+n+o) :	0	0	0	0	0	0	0

**4. AMOUNT OF SERVICE TAX PAID IN ADVANCE UNDER SUB-RULE(1A) OF RULE 6**

Sl.no		Oct	Nov	Dec	Jan	Feb	Mar	Total
	Amount paid in Advance :	0	0	0	0	0	0	0

**(ii) Challan Details for Advance Payment**

Month	GAR-7 Challan
Oct	
Nov	
Dec	
Jan	
Feb	
Mar	

**4A. SERVICE TAX, EDUCATIONAL CESS AND OTHER AMOUNTS PAID (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)**

Sl. no		Oct	Nov	Dec	Jan	Feb	Mar	Total
<b>(I) SERVICE TAX, EDUCATION CESS, SECONDARY AND HIGHER EDUCATION CESS PAID</b>								
<b>(a) SERVICE TAX PAID</b>								
	In cash :	0	0	0	0	0	0	0
	By CENVAT Credit ^ :	0	0	0	0	0	0	0
	Advance Service Tax utilized [Rule 6(1A)] :	0	0	0	0	0	0	0
	Service Tax paid [Rule 6(3)] :	0	0	0	0	0	0	0
	Service Tax paid [Rule 6(4A)] :	0	0	0	0	0	0	0
<b>(b) EDUCATION CESS PAID</b>								
	In cash :	0	0	0	0	0	0	0
	By CENVAT Credit ^ :	0	0	0	0	0	0	0
	Advance Educess utilized [Rule 6(1A)] :	0	0	0	0	0	0	0
	Educess paid [Rule 6(3)] :	0	0	0	0	0	0	0
	Educess paid [Rule 6(4A)] :	0	0	0	0	0	0	0
<b>(c) SECONDARY AND HIGHER EDUCATION CESS PAID</b>								
	In cash :	0	0	0	0	0	0	0
	By CENVAT Credit ^ :	0	0	0	0	0	0	0
	Advance Sec. & High. Educess utilized [Rule 6(1A)] :	0	0	0	0	0	0	0
	Sec. & High. Educess paid [Rule 6(3)] :	0	0	0	0	0	0	0
	Sec. & High. Educess paid [Rule 6(4A)] :	0	0	0	0	0	0	0
<b>(d) OTHER AMOUNTS PAID</b>								
	Other amounts paid - Arrears Cash :	0	0	0	0	0	0	0
	Other amounts paid - Arrears Credit :	0	0	0	0	0	0	0
	Other amounts paid - Arrears (Educess) Cash :	0	0	0	0	0	0	0
	Other amounts paid - Arrears (Educess) Credit :	0	0	0	0	0	0	0
	Other amounts paid - Arrears (Sec & Higher Educess) Cash :	0	0	0	0	0	0	0
	Other amounts paid - Arrears (Sec & Higher Educess) Credit :	0	0	0	0	0	0	0
	Other amounts paid - Interest :	0	0	0	0	0	0	0
	Other amounts paid - Penalty :	0	0	0	0	0	0	0
	Section 73A Amount Paid ^ :	0	0	0	0	0	0	0
	Any Other Amount (Please specify) :	0	0	0	0	0	0	0
<b>(II) DETAILS OF CHALLAN (VIDE WHICH SERVICE TAX EDUCATION CESS, SECONDARY AND HIGHER EDUCATION CESS AND OTHER AMOUNTS PAID IN CASH)</b>								
	Month	GAR-7 Challan						
	Oct							
	Nov							

Dec	
Jan	
Feb	
Mar	

**4B. SOURCE DOCUMENT 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)**

Sl No.	Entry in table Service tax,educational cess,secondary and higher education cess paid	Source document		
	Source Document Type	Month	No./ Period	Date

**4C. DETAILS OF AMOUNT OF SERVICE TAX PAYABLE BUT NOT PAID AS ON THE LAST DAY OF THE PERIOD FOR WHICH RETURN IS FILED :** 0

**5. DETAILS OF INPUT STAGE CENVAT CREDIT(TO BE FILED BY A TAXABLE SERVICE PROVIDER ONLY/NOT TO BE FILLED BY SERVICE RECEIVER LIABLE TO PAY SERVICE TAX OR INPUT SERVICE DISTRIBUTOR)**

**5A. WHETHER THE ASSESSEE PROVIDING EXEMPTED/NON TAXABLE SERVICE OR EXEMPTED GOODS**

(a)Whether providing any exempted or non taxable service	No
(b)Whether manufacturing any exempted goods	No
(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)	No
(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	No
(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 service(Y/N)	No

**5AA AMOUNT PAYABLE UNDER RULE 6 (3) OF THE CENVAT CREDIT RULES,2004**

Sl No	Month	Oct	Nov	Dec	Jan	Feb	Mar
(a)	Value of Exempted good cleared :	0	0	0	0	0	0
(b)	Value of exempted services provided :	0	0	0	0	0	0
(c)	Amount paid under rule 6(3) of Cenvat Credit Rules,2004 by CENVAT Credit :	0	0	0	0	0	0
(d)	Amount paid under rule 6(3) of Cenvat Credit Rules,2004 by cash :	0	0	0	0	0	0
(e)	Total Amount paid for Cenvat :	0	0	0	0	0	0

**(f) Challan Nos, vide which amount mentioned in (d) is paid**

Month	GAR-7 Challan
Oct	
Nov	
Dec	
Jan	
Feb	
Mar	

**CREDIT DETAILS FOR SERVICE TAX PROVIDER / RECEIPT**

**(A) CENVAT CREDIT DETAILS (all figures in rupees)**

Details of Credit	Oct	Nov	Dec	Jan	Feb	Mar
Opening Balance :	0	0	0	0	0	0
Credit taken on inputs :	0	0	0	0	0	0
Credit taken on capital goods :	0	0	0	0	0	0
Credit taken on input services received directly :	0	0	0	0	0	0
Credit taken as received from input service distributor :	0	0	0	0	0	0
Credit taken from inter unit transfer by a LTU :	0	0	0	0	0	0
Total credit availed :	0	0	0	0	0	0
Credit utilized for payment of service tax :	0	0	0	0	0	0
Credit utilized for payment of educational cess on taxable service :	0	0	0	0	0	0
Credit utilized for payment of excise or any other duty :	0	0	0	0	0	0
Credit utilized towards clearance of input goods and capital goods removed as such :	0	0	0	0	0	0
Credit utilized towards inter unit transfer of LTU :	0	0	0	0	0	0
Credit of education cess and secondary and higher education cess utilized for Payment under rule 6(3) of the Cenvat Credit Rules,2004 :	0	0	0	0	0	0
Total credit utilized :	0	0	0	0	0	0
Closing Balance of CENVAT credit :	0	0	0	0	0	0

**(B) EDUCATION CESS CREDIT DETAILS (all figures in rupees)**

Details of Credit	Oct	Nov	Dec	Jan	Feb	Mar
Opening Balance :	0	0	0	0	0	0
Credit of education cess and secondary and higher education cess taken on inputs :	0	0	0	0	0	0
Credit of education cess and secondary and higher education cess taken on capital goods :	0	0	0	0	0	0
Credit of education cess and secondary and higher education cess taken on input services received directly :	0	0	0	0	0	0
Credit of education cess and secondary and higher education cess taken as received from input service distributor :	0	0	0	0	0	0
Credit of education cess and secondary and higher education cess taken from inter unit transfer by a LTU :	0	0	0	0	0	0
Total credit of education cess and secondary and higher education cess taken :	0	0	0	0	0	0
Credit of education cess and secondary and higher education cess utilized for payment of education cess and secondary and higher education cess on services :	0	0	0	0	0	0
Credit of education cess and secondary and higher education cess utilized for payment of education cess and secondary and higher education cess on goods :	0	0	0	0	0	0
Credit of education cess and secondary and higher education cess utilized for payment of education cess and secondary and higher education cess on goods :	0	0	0	0	0	0

ary and higher education cess utilized towards payment of education cess and secondary and higher education cess on clearance of input goods and capital goods removed as such :						
Credit of education cess and secondary and higher education cess utilized towards inter unit transfer of LTU :	0	0	0	0	0	0
Total credit of education cess and secondary and higher education cess utilized :	0	0	0	0	0	0
Closing Balance of Education cess and secondary and higher education cess :	0	0	0	0	0	0

**CREDIT DETAILS FOR INPUT SERVICE DISTRIBUTOR**

**(A) DETAILS OF CENVAT CREDIT RECEIVED AND DISTRIBUTED (all figures in rupees)**

Details of Credit	Oct	Nov	Dec	Jan	Feb	Mar
-------------------	-----	-----	-----	-----	-----	-----

**(B) DETAILS OF EDUCATION CESS RECEIVED AND DISTRIBUTED (all figures in rupees)**

Details of Credit	Oct	Nov	Dec	Jan	Feb	Mar
-------------------	-----	-----	-----	-----	-----	-----

**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.

**8. IF THE RETURN HAS BEEN PREPARED BY A SERVICE TAX RETURN PREPARER (STRP), FURNISH FURTHER DETAILS AS BELOW:**

(a) Identification No. of STRP :	
(b) Name of STRP :	M JAYAPRAKASH
Name :	SUMMIT BUILDERS
Place :	SECUNDERABAD
Date :	07/06/2012

*SC*  
**SUMMIT BUILDERS**

5-4-187/3&4, III Floor, M.G. Road, Secunderabad - 500 003

Ph : 66335551

---

31.12.11

To,  
The Superintendent of Service Tax, (Group-III)  
Hyderabad – II Commissionerate,  
Opposite Singareni Bhavan,  
Sitaram Bagh, Red Hills  
Hyderabad.

Dear Sir,

Sub: Payment of Service tax under protest for the period 01.04.2011 to 30.09.2011

Ref: Our STC No. AAYFS2757CST001

1. We M/s. Summit Builders are engaged in development and sale of residential Villas on the land purchased by us outright. We enter into agreement to sell with the customer and later the same would be registered by executing a sale deed after the completion of the construction.
2. We understand that we are not liable to service tax based on the decision of Gauhati High Court in case of Magus Construction (P) Ltd., [2008 (11) S.T.R. 225 (Gau.)], the clarification given by Board vide Circular No. 108/02/2009 – ST dated 29.01.2009 and also the trade notice No. Commissioner of Central Excise, Pune-III, Trade facility No. 1/2011, dated 15-2-2011 which clearly clarifies that there was no liability of service tax on the same upto 01.07.2010.
3. We also understand that since the flat is put to personal use, service tax is not applicable even today due to exclusion of the same in definition of "Residential Complex" under section 65(91a) of the Finance Act and also as clarified by the board vide Circular No. 108 referred above.
4. However since the matter has been litigated by the department, for the sake of operational convenience, we would be paying service tax on the consideration received after 01.07.2010 and also for the flats sold upto receipt of the completion certificate. However, for the payments towards service tax made by us shall be adjusted to the liability arising post 01.07.2010.



# SUMMIT BUILDERS

5-4-187/3&4, III Floor, M.G. Road, Secunderabad - 500 003

Ph : 66335551

5. We understand for the service rendered after 1-7-2010 for which payment was made prior to 1-7-2010, service tax has been exempted by Government, based on documentary evidence vide notification no. 36/2010- ST dated 28-6-2010 as amended.
6. We shall make the payment of service tax at the rate of 2.575% as per notification 1/2006-ST, dated 01.03.2006. Tax on sale made after receiving Completion Certificate shall be exempt so we shall ignore all collection for the flats book after receipt of such certificate.

We assume the above understand is in accordance with the law, in case the same is otherwise please let us known for our future course of action. We shall be glad to provide any further information of explanation in this regard. Kindly acknowledge the receipt of the same.

Thanking you,  
Yours sincerely,  
For Summit Builders

Authorized signatory



**Form ST-3 (Return under Section 70 of the Finance Act, 1994)**

<b>Registration Number :</b>	AAYFS2757CST001	<b>Assessee's Name :</b>	SUMMIT BUILDERS
<b>Return Number :</b>	AAY-FS2757CST001_5212030 001 ST3_042011	<b>Status :</b>	FILED
<b>Address of Registered Unit :</b>	- 5-4-187/3&4 SOHAM MANSION 3RD FLOOR M.G.ROAD SECUNDRABAD HO -		
<b>Commissionerate :</b>	HYDERABAD-II	<b>Division :</b>	SERVICE TAX DIVISION-I
		<b>Range :</b>	SERVICE TAX GROUP-III
<b>Financial Year :</b>	2011-2012	<b>Return for the period :</b>	April-September
<b>Single Return :</b>	Yes		

**Category of Service :** CONSTRUCTION OF RES. COMPLEX

**COMPUTATION OF SERVICE TAX(TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)**

<b>A2</b>	<b>Assessee is liable to pay service tax on this taxable service as</b>
(i)	a Service Provider : <b>Yes</b>
(ii)	a Service Receiver liable to make payment of service tax : <b>No</b>
<b>B</b>	Sub-clause No. of clause(105) of section 65 : <b>(zzzh)</b>
<b>C1</b>	Has the assessee availed benefit of any exemption notification : <b>No</b>
<b>C2</b>	<b>If reply to above is yes, please furnish Notification Nos. :</b>
<b>A2</b>	<b>Notification No.</b>
<b>1</b>	
<b>D</b>	<b>Sr.No in the Notification (If Abatement is claimed as per Notification No. 1/2006-ST) :</b>
<b>E1</b>	<b>Whether provisionally assessed :</b> <b>No</b>
<b>E2</b>	<b>Provisional Assessment Order No.(If Any) :</b>

**F. VALUE OF TAXABLE SERVICE,SERVICE TAX PAYABLE AND GROSS AMOUNT CHARGED (ALL FIGURES IN RUPEES)**

**FOR SERVICE PROVIDER**

Sl.no		Apr	May	June	July	Aug	Sept	Total
<b>(I) SERVICE TAX PAYABLE</b>								
(a)	Gross Amount received in money							
(i)	Against service provided :	0	0	0	0	0	0	0
(ii)	In advance for service to be provided :	0	0	0	0	0	0	0
(b)	Money equivalent of considerations received in form other than money :	0	0	0	0	0	0	0
(c)	Value on which Service Tax is exempt/not payable							
(i)	Amount received against export of service :	0	0	0	0	0	0	0
(ii)	Amount received towards exempted service(other than export of service) :	0	0	0	0	0	0	0
(iii)	Amount received as pure agent :	0	0	0	0	0	0	0

(d)	Abatement amount claimed :	0	0	0	0	0	0	0
(e)	Taxable value = (a+b) - (c+d) :	0	0	0	0	0	0	0
(f) Service Tax rate wise break-up of taxable value = (e)								
Sl.no	Taxable Rate	Taxable Value						
	%	Apr	May	June	July	Aug	Sept	Total
	Service Tax Rate @ :0 Education Cess Rate @ :0 Secondary and Higher Education Cess Rate @ :0	0	0	0	0	0	0	0
(g)	Service tax payable :	0	0	0	0	0	0	0
(h)	Education cess payable :	0	0	0	0	0	0	0
(i)	Secondary and higher education cess payable :	0	0	0	0	0	0	0
<b>(II) TAXABLE AMOUNT CHARGED</b>								
	Gross amount for which bills/invoices/challans are issued relating to service provided/to be provided (including export of service and exempted service) :	0	0	0	0	0	0	0
	Money equivalent of other considerations charged, if any, in a form other than money :	0	0	0	0	0	0	0
	Amount charged for exported service provided/to be provided :	0	0	0	0	0	0	0
	Amount charged for exempted service provided/to be provided (other than export of service) :	0	0	0	0	0	0	0
	Amount charged as pure agent :	0	0	0	0	0	0	0
	Amount claimed as abatement :	0	0	0	0	0	0	0
	Net taxable amount charged = (j+k) - (l+m+n+o) :	0	0	0	0	0	0	0
<b>4. AMOUNT OF SERVICE TAX PAID IN ADVANCE UNDER SUB-RULE(1A) OF RULE 6</b>								
Sl.no		Apr	May	June	July	Aug	Sept	Total
	Amount paid in Advance :	0	0	0	0	0	0	0
(ii)	<b>Challan Details for Advance Payment</b>							
	Month	GAR-7 Challan						
	Apr							
	May							
	Jun							
	Jul							
	Aug							
	Sept							
<b>4A. SERVICE TAX, EDUCATIONAL CESS AND OTHER AMOUNTS PAID (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)</b>								
Sl.no		Apr	May	June	July	Aug	Sept	Total

**(I) SERVICE TAX ,EDUCATION CESS,SECONDARY AND HIGHER EDUCATION CESS PAID****(a) SERVICE TAX PAID**

In cash :	0	0	0	0	0	0	0	0
By CENVAT Credit ^ :	0	0	0	0	0	0	0	0
Advance Service Tax utilized [Rule 6(1A)] :	0	0	0	0	0	0	0	0
Service Tax paid [Rule 6(3)] :	0	0	0	0	0	0	0	0
Service Tax paid [Rule 6(4A)] :	0	0	0	0	0	0	0	0

**(b) EDUCATION CESS PAID**

In cash :	0	0	0	0	0	0	0	0
By CENVAT Credit ^ :	0	0	0	0	0	0	0	0
Advance Educess utilized [Rule 6(1A)] :	0	0	0	0	0	0	0	0
Educess paid [Rule 6(3)] :	0	0	0	0	0	0	0	0
Educess paid [Rule 6(4A)] :	0	0	0	0	0	0	0	0

**(c) SECONDARY AND HIGHER EDUCATION CESS PAID**

In cash :	0	0	0	0	0	0	0	0
By CENVAT Credit ^ :	0	0	0	0	0	0	0	0
Advance Sec. & High. Educess utilized [Rule 6(1A)] :	0	0	0	0	0	0	0	0
Sec. & High. Educess paid [Rule 6(3)] :	0	0	0	0	0	0	0	0
Sec. & High. Educess paid [Rule 6(4A)] :	0	0	0	0	0	0	0	0

**(d) OTHER AMOUNTS PAID**

Other amounts paid - Arrears Cash :	0	0	0	0	0	0	0	0
Other amounts paid - Arrears Credit :	0	0	0	0	0	0	0	0
Other amounts paid - Arrears (Educess) Cash :	0	0	0	0	0	0	0	0
Other amounts paid - Arrears (Educess) Credit :	0	0	0	0	0	0	0	0
Other amounts paid - Arrears (Sec & Higher Educess) Cash :	0	0	0	0	0	0	0	0
Other amounts paid - Arrears (Sec & Higher Educess) Credit :	0	0	0	0	0	0	0	0
Other amounts paid - Interest :	0	0	0	0	0	0	0	0
Other amounts paid - Penalty :	0	0	0	0	0	0	0	0
Section 73A Amount Paid ^ :	0	0	0	0	0	0	0	0
Any Other Amount (Please specify) :	0	0	0	0	0	0	0	0

**(II) DETAILS OF CHALLAN (VIDE WHICH SERVICE TAX EDUCATION CESS, SECONDARY AND HIGHER EDUCATION CESS AND OTHER AMOUNTS PAID IN CASH)**

<b>Month</b>	<b>GAR-7 Challan</b>
Apr	
May	
Jun	
Jul	

Aug	
Sept	

**4B. SOURCE DOCUMENT 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)**

Sl No.	Entry in table Service tax, educational cess, secondary and higher education cess paid	Source document		
		Source Document Type	Month	No./ Period Date

**4C. DETAILS OF AMOUNT OF SERVICE TAX PAYABLE BUT NOT PAID AS ON THE LAST DAY OF THE PERIOD FOR WHICH RETURN IS FILED :**

0

**5. DETAILS OF INPUT STAGE CENVAT CREDIT (TO BE FILED BY A TAXABLE SERVICE PROVIDER ONLY / NOT TO BE FILLED BY SERVICE RECEIVER LIABLE TO PAY SERVICE TAX OR INPUT SERVICE DISTRIBUTOR)**

**5A. WHETHER THE ASSESSEE PROVIDING EXEMPTED / NON TAXABLE SERVICE OR EXEMPTED GOODS**

(a) Whether providing any exempted or non taxable service	No
(b) Whether manufacturing any exempted goods	No
(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)	No
(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	No
(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 service (Y/N)	No

**5AA AMOUNT PAYABLE UNDER RULE 6 (3) OF THE CENVAT CREDIT RULES, 2004**

Sl No	MONTH	Apr	May	June	July	Aug	Sept
(a)	Value of Exempted good cleared :	0	0	0	0	0	0
(b)	Value of exempted services provided :	0	0	0	0	0	0
(c)	Amount paid under rule 6(3) of Cenvat Credit Rules, 2004 by CENVAT Credit :	0	0	0	0	0	0
(d)	Amount paid under rule 6(3) of Cenvat Credit Rules, 2004 by cash :	0	0	0	0	0	0
(e)	Total Amount paid for Cenvat :	0	0	0	0	0	0

**(f) Challan Nos, vide which amount mentioned in (d) is paid**

Month	GAR-7 Challan
Apr	
May	
Jun	
Jul	
Aug	
Sept	

**CREDIT DETAILS FOR SERVICE TAX PROVIDER / RECEIPT**

**(A) CENVAT CREDIT DETAILS (all figures in rupees)**

Details of Credit	Apr	May	June	July	Aug	Sept
Opening Balance :	0	0	0	0	0	0

Credit taken on inputs :	0	0	0	0	0	0
Credit taken on capital goods :	0	0	0	0	0	0
Credit taken on input services received directly :	0	0	0	0	0	0
Credit taken as received from input service distributor :	0	0	0	0	0	0
Credit taken from inter unit transfer by a LTU :	0	0	0	0	0	0
Total credit availed :	0	0	0	0	0	0
Credit utilized for payment of service tax :	0	0	0	0	0	0
Credit utilized for payment of educational cess on taxable service :	0	0	0	0	0	0
Credit utilized for payment of excise or any other duty :	0	0	0	0	0	0
Credit utilized towards clearance of input goods and capital goods removed as such :	0	0	0	0	0	0
Credit utilized towards inter unit transfer of LTU :	0	0	0	0	0	0
Credit of education cess and secondary and higher education cess utilized for Payment under rule 6(3) of the Cenvat Credit Rules, 2004 :	0	0	0	0	0	0
Total credit utilized :	0	0	0	0	0	0
Closing Balance of CENVAT credit :	0	0	0	0	0	0

**(B) EDUCATION CESS CREDIT DETAILS (all figures in rupees)**

Details of Credit	Apr	May	June	July	Aug	Sept
Opening Balance :	0	0	0	0	0	0
Credit of education cess and secondary and higher education cess taken on inputs :	0	0	0	0	0	0
Credit of education cess and secondary and higher education cess taken on capital goods :	0	0	0	0	0	0
Credit of education cess and secondary and higher education cess taken on input services received directly :	0	0	0	0	0	0
Credit of education cess and secondary and higher education cess taken as received from input service distributor :	0	0	0	0	0	0
Credit of education cess and secondary and higher education cess taken from inter unit transfer by a LTU :	0	0	0	0	0	0
Total credit of education cess and secondary and higher education cess taken :	0	0	0	0	0	0
Credit of education cess and secondary and higher education cess utilized for payment of education cess and secondary and higher education cess on services :	0	0	0	0	0	0
Credit of education cess and secondary and higher education cess utilized for payment of education cess and secondary and higher education cess on goods :	0	0	0	0	0	0
Credit of education cess and secondary and higher education cess utilized towards payment of education cess and secondary and higher education cess on clearance of input goods and	0	0	0	0	0	0

capital goods removed as such :						
Credit of education cess and secondary and higher education cess utilized towards inter unit transfer of LTU :	0	0	0	0	0	0
Total credit of education cess and secondary and higher education cess utilized :	0	0	0	0	0	0
Closing Balance of Education cess and secondary and higher education cess :	0	0	0	0	0	0

**CREDIT DETAILS FOR INPUT SERVICE DISTRIBUTOR**

**(A) DETAILS OF CENVAT CREDIT RECEIVED AND DISTRIBUTED (all figures in rupees)**

Details of Credit	Apr	May	June	July	Aug	Sept
-------------------	-----	-----	------	------	-----	------

**(B) DETAILS OF EDUCATION CESS RECEIVED AND DISTRIBUTED (all figures in rupees)**

Details of Credit	Apr	May	June	July	Aug	Sept
-------------------	-----	-----	------	------	-----	------

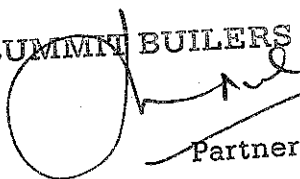
**7. SELF-ASSESSMENT MEMORANDUM**

- (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.

**8. IF THE RETURN HAS BEEN PREPARED BY A SERVICE TAX RETURN PREPARER (STRP), FURNISH FURTHER DETAILS AS BELOW:**

(a) Identification No. of STRP :	076					
(b) Name of STRP :	A. Shanker Reddy					
Name :	Summit Builders					
Place :	Secunderabad	Date :	26/12/2011			
Revised Date :						

For SUMMIT BUILDERS

  
Partner

*SC*  
**SUMMIT BUILDERS**

5-4-187/3&4, III Floor, M.G. Road, Secunderabad - 500 003  
Ph : 66335551

---

To,  
The Superintendent of Service Tax, *(Group-M)*  
Hyderabad – II Commissionerate,  
Opposite Singareni Bhavan,  
Sitaram Bagh, Red Hills  
Hyderabad.

31.12.11

Dear Sir,

Sub: Payment of Service tax under protest for the period 01.04.2011 to 30.09.2011

Ref: Our STC No. AAYFS2757CST001

1. We M/s. Summit Builders are engaged in development and sale of residential Villas on the land purchased by us outright. We enter into agreement to sell with the customer and later the same would be registered by executing a sale deed after the completion of the construction.
2. We understand that we are not liable to service tax based on the decision of Gauhati High Court in case of Magus Construction (P) Ltd., [2008 (11) S.T.R. 225 (Gau.)], the clarification given by Board vide Circular No. 108/02/2009 – ST dated 29.01.2009 and also the trade notice No. Commissioner of Central Excise, Pune-III, Trade facility No. 1/2011, dated 15-2-2011 which clearly clarifies that there was no liability of service tax on the same upto 01.07.2010.
3. We also understand that since the flat is put to personal use, service tax is not applicable even today due to exclusion of the same in definition of "Residential Complex" under section 65(91a) of the Finance Act and also as clarified by the board vide Circular No. 108 referred above.
4. However since the matter has been litigated by the department, for the sake of operational convenience, we would be paying service tax on the consideration received after 01.07.2010 and also for the flats sold upto receipt of the completion certificate. However, for the payments towards service tax made by us shall be adjusted to the liability arising post 01.07.2010.



# SUMMIT BUILDERS

5-4-187/3&4, III Floor, M.G. Road, Secunderabad - 500 003  
Ph : 66335551

5. We understand for the service rendered after 1-7-2010 for which payment was made prior to 1-7-2010, service tax has been exempted by Government, based on documentary evidence vide notification no. 36/2010- ST dated 28-6-2010 as amended.
6. We shall make the payment of service tax at the rate of 2.575% as per notification 1/2006-ST, dated 01.03.2006. Tax on sale made after receiving Completion Certificate shall be exempt so we shall ignore all collection for the flats book after receipt of such certificate.

We assume the above understand is in accordance with the law, in case the same is otherwise please let us know for our future course of action. We shall be glad to provide any further information of explanation in this regard. Kindly acknowledge the receipt of the same.

Thanking you,  
Yours sincerely,  
For Summit Builders

  
Authorized signatory

