

सेवोत्तम
SEVOTTAM

265/15 Date: 19th February 2015

To,
The Superintendent,
Office of the Commissioner of Customs,
Central Excise & Service Tax,
Hyderabad Service Tax – II - A,
Opp: Singareni Bhavan,
Sitaram Bagh, Red Hills,
Hyderabad.

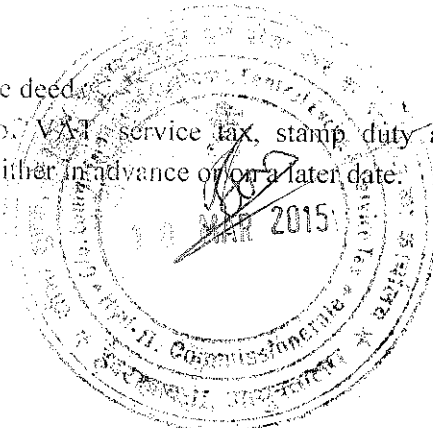
Dear Sir,

Sub: Intimation of payment – Service Tax. – Oct'14 to Dec'14
Ref: STC No. AAHFG0711BST001

1. We have had extensive correspondence with the department regarding the applicability of service tax to our firm. As per understanding service tax is not applicable to the transactions undertaken by our firm.
2. The construction of the entire residential complex has been completed and Occupancy Certificate (OC) have been obtained as under:

| Sl. No. | Block no. | OC application date | OC date | Chartered Engineer completion certificate date |
|---------|-----------|---------------------|------------|--|
| 1. | A block | 01.12.2012 | 08.04.2013 | 14.09.2011 14.04.2012 01.12.2012 |
| 2. | B block | 25.02.2013 | 13.03.2014 | 22.02.2013 |
| 3. | C block | 12.05.2010 | 04.11.2011 | 11.11.2010 |

3. We have computed service tax liability for the period 1st **October 2014** to 31st **December 2014** under works contract services, composition scheme. Details of receipts during the said period and computation of service tax liability is attached herein. Receipts were first appropriated towards
 - a. Sale deed.
 - b. Then towards the agreement of construction.
 - c. Towards additions and alternations and
 - d. Finally towards VAT, Service tax, stamp duty, registration charges, excess consideration received etc.
4. The receipts under the following heads were excluded for computation of taxable amount under work contract services:
 - a. Receipts towards value of sale deed.
 - b. Receipts towards payment of VAT, service tax, stamp duty and registration charges that were remitted to the government wither in advance or on a later date.



- c. Receipts that are in excess of the agreed sale consideration which were refunded or liable to refunded to the purchaser.
 - d. Receipts towards the other charges like corpus fund, maintenance charges, electricity charges, etc received on behalf of the Owners Association or the electricity department which were paid to them in advance or on a later date.
- 5 Accordingly, the taxable amount under works contract services with composition was computed to be Rs.21,718.00 and tax liability there on @ 4.944% is Rs.1,074.00.
- 6 CENVAT credit Rs. 983.00 has been adjusted against the tax liability.
- a. Challan No. 63602191302201500129 of Rs. 13,069.00
- 7 We hope that our understanding is correct and we would be glad to provide you with any further information that may be required in this regard. We request you to kindly confirm the same.

Thank You.

Yours sincerely,
For **GREENWOOD ESTATES**


Authorized Signatory.

Encl: 1. Statement of receipts from 01.10.14 to 31.12.14 and details of ST.
2. CENVAT statement for the period from 01.10.14 to 31.12.14
3. Copy of Chalan copies (GR7).

CC To: 1. Assistant Commissioner.
2. Deputy Commissioner.
3. Additional Commissioner

Details of receipts - sorted by date of receipt
Greenwood Estates Service Tax details 10.01.15 ver109

| Block No | Bungalow No | Sale deed executed | Sale Deed Date | Receipt No | Receipt Date | Receipt Amount | Net Sale Consideration | Towards Sale Deed | Towards Agreement of Construction | Towards Other Taxable Receipts | Towards VAT, Registration Charges, etc. | Towards Other Non-Taxable Receipts | Total receipts towards agreement of construction | Tax rate under works contract with composition | Estimate of tax liability |
|----------|-------------|--------------------|----------------|------------|--------------|----------------|------------------------|-------------------|-----------------------------------|--------------------------------|---|------------------------------------|--|--|---------------------------|
| A | 309 | Yes | 10.10.14 | 3825 | 01-10-2014 | 78,917 | - | 47,324 | - | 21,718 | 9,875 | - | 21,718 | 4,944 | 1,074 |
| A | 103 | Yes | 15.09.14 | 3827 | 07-10-2014 | 7,162 | - | 7,162 | - | - | - | - | - | 4,944 | - |
| A | 233 | Yes | 26.09.14 | 3826 | 07-10-2014 | 1,185 | - | 1,185 | - | - | - | - | - | 4,944 | - |
| A | 320 | No | - | 3829 | 07-10-2014 | 200,000 | 3,126,000 | 200,000 | - | - | - | - | - | 4,944 | - |
| A | 320 | No | - | 3830 | 08-10-2014 | 25,000 | - | 25,000 | - | - | - | - | - | 4,944 | - |
| B | 206 | No | - | 3834 | 17-10-2014 | 1,930,448 | - | 1,930,448 | - | - | - | - | - | 4,944 | - |
| A | 209 | Yes | 18.11.14 | 3833 | 20-10-2014 | 832,395 | - | 832,395 | - | - | 71,156 | - | - | 4,944 | - |
| A | 417 | Yes | 04.04.14 | 3835 | 27-10-2014 | 71,156 | - | 835,560 | - | - | - | - | - | 4,944 | - |
| A | 325 | Yes | 16.12.14 | 3837 | 28-10-2014 | 835,560 | 2,941,000 | 25,000 | - | - | - | - | - | 4,944 | - |
| A | 334 | Yes | 27.12.14 | 3620 | 28-10-2014 | 25,000 | 2,941,000 | 25,000 | - | - | - | - | - | 4,944 | - |
| A | 503 | No | - | 3836 | 28-10-2014 | 200,000 | - | 200,000 | - | - | - | - | - | 4,944 | - |
| A | 503 | No | - | 3838 | 01-11-2014 | 25,000 | 2,941,000 | 25,000 | - | - | - | - | - | 4,944 | - |
| A | 513 | No | - | 3839 | 01-11-2014 | 139,194 | - | 139,194 | - | - | - | - | - | 4,944 | - |
| A | 209 | Yes | 18.11.14 | 3841 | 03-11-2014 | 312,000 | - | 312,000 | - | - | - | - | - | 4,944 | - |
| A | 320 | No | - | 3842 | 05-11-2014 | 1,888,000 | - | 1,888,000 | - | - | - | - | - | 4,944 | - |
| B | 304 | No | - | 3843 | 10-11-2014 | 200,000 | - | 200,000 | - | - | - | - | - | 4,944 | - |
| A | 334 | Yes | 27.12.14 | 3845 | 15-11-2014 | 1,792,000 | - | 1,792,000 | - | - | 5,275 | - | - | 4,944 | - |
| A | 320 | No | - | 3847 | 17-11-2014 | 5,275 | - | - | - | - | - | - | - | 4,944 | - |
| A | 527 | Yes | 21.08.14 | 3848 | 17-11-2014 | 199,552 | - | 199,552 | - | - | - | - | - | 4,944 | - |
| B | 206 | No | - | 3849 | 20-11-2014 | 216,000 | - | 216,000 | - | - | - | - | - | 4,944 | - |
| A | 503 | No | - | 3852 | 21-11-2014 | 2,400,381 | - | 2,400,381 | - | - | - | - | - | 4,944 | - |
| A | 128 | Yes | 06.12.14 | 3857 | 22-11-2014 | 5,625 | - | 5,625 | - | - | - | - | - | 4,944 | - |
| A | 209 | Yes | 18.11.14 | 3855 | 22-11-2014 | 294,000 | - | 294,000 | - | - | 195,381 | - | - | 4,944 | - |
| A | 334 | Yes | 27.12.14 | 3846 | 23-11-2014 | 250,000 | - | 54,619 | - | - | - | - | - | 4,944 | - |
| A | 128 | Yes | 06.12.14 | 3860 | 01-12-2014 | 200,000 | - | 200,000 | - | - | - | - | - | 4,944 | - |
| A | 513 | No | - | 3859 | 01-12-2014 | 500,000 | - | 500,000 | - | - | - | - | - | 4,944 | - |
| B | 305 | No | - | 3858 | 01-12-2014 | 25,000 | 2,911,000 | 25,000 | - | - | - | - | - | 4,944 | - |
| A | 125 | No | - | 3621 | 05-12-2014 | 25,000 | 3,003,000 | 25,000 | - | - | - | - | - | 4,944 | - |
| B | 401 | No | - | 3623 | 05-12-2014 | 25,000 | 3,167,000 | 25,000 | - | - | - | - | - | 4,944 | - |
| B | 402 | No | - | 3622 | 05-12-2014 | 149,450 | - | 149,450 | - | - | - | - | - | 4,944 | - |
| A | 325 | Yes | 16.12.14 | 3861 | 12-12-2014 | - | - | - | - | - | - | - | - | - | - |

Receipts of receipts - sorted by date of receipt
Greenwood Estates Service Tax details 10.01.15 ver109

| Block No | Bungalow No | Sale deed executed | Sale Deed Date | Receipt No | Receipt Date | Receipt Amount | Net Sale Consideration | Towards Sale Deed | Towards Agreement of Construction | Towards Other Taxable Receipts | Towards VAT, Registration Charges, etc. | Towards Other Non-Taxable Receipts | Total receipts towards agreement of construction | Tax rate under works contract with composition | Estimate of tax liability |
|------------------------------------|-------------|--------------------|----------------|------------|--------------|-------------------|------------------------|-------------------|-----------------------------------|--------------------------------|---|------------------------------------|--|--|---------------------------|
| A | 125 | No | - | 3862 | 15-12-2014 | 200,000 | - | 200,000 | - | - | - | - | - | 4,944 | - |
| B | 401 | No | - | 3864 | 19-12-2014 | 200,000 | - | 200,000 | - | - | - | - | - | 4,944 | - |
| A | 325 | Yes | 16.12.14 | 3865 | 24-12-2014 | 9,818 | - | 9,818 | - | - | - | - | - | 4,944 | - |
| B | 302 | No | - | 3866 | 24-12-2014 | 2,539,184 | - | 2,539,184 | - | - | - | - | - | 4,944 | - |
| B | 504 | No | - | 3871 | 27-12-2014 | 25,000 | 2,972,000 | 25,000 | - | - | - | - | - | 4,944 | - |
| A | 334 | Yes | 27.12.14 | 3868 | 29-12-2014 | 146,723 | - | 146,723 | - | - | - | - | - | 4,944 | - |
| A | 513 | No | - | 3869 | 29-12-2014 | 294,000 | - | 294,000 | - | - | - | - | - | 4,944 | - |
| A | 125 | No | - | 3863 | 30-12-2014 | 286,000 | - | 286,000 | - | - | - | 200 | - | 4,944 | - |
| A | 334 | Yes | 27.12.14 | 3870 | 30-12-2014 | 2,493,000 | - | 2,275,277 | - | - | 217,523 | - | - | 4,944 | - |
| B | 402 | No | - | 3625 | 30-12-2014 | 200,000 | - | 200,000 | - | - | - | - | - | 4,944 | - |
| B | 404 | No | - | 3872 | 31-12-2014 | 25,000 | 2,972,000 | 25,000 | - | - | - | 200 | - | 4,944 | - |
| Total from Oct'14 to Dec'14 | | | | | | 19,302,025 | 26,974,000 | 18,780,897 | - | 21,718 | 499,210 | 200 | 21,718 | - | 1,074 |

APPROVED BY
SOMAN MOJI
2 JAN 2015
MANAGING DIRECTOR