

Hiregange & Associates

Chartered Accountants



Date: 11.04.2017

To
The Commissioner of Service Tax,
Service Tax Commissionerate,
11-5-423/1/A, Sitaram Prasad Towers,
Red Hills, Hyderabad-500 004,

Dear Sir,

Sub: Filing of Miscellaneous Application for Rectification of mistake apparent on record under section 35C of Central Excise Act, 1944


Ref:- OIO No. HYD-SVTAX-000-COM-144-16-17 dated 15.12.2016 pertaining to M/s. Greenwood Estates

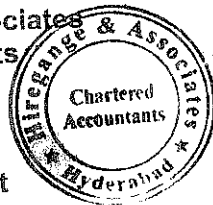
With reference to the above, we are authorized to represent on behalf of M/s. Greenwood Estates, Hyderabad. We are herewith submitting the application for rectification of mistake apparent in above referred order and post the matter for the hearing at the earliest.

Kindly acknowledge the receipt of the above

Thanking You,
Yours truly,

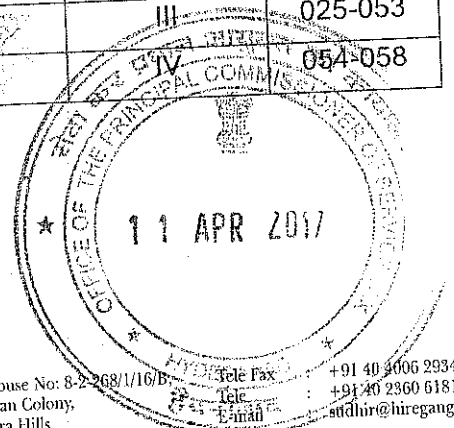
For Hiregange & Associates
Chartered Accountants


Venkat Prasad P
Chartered Accountant



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| 1 | Statement of Facts | | 001-006 |
| 2 | Copy of OIO No. HYD-SVTAX-000-COM-144-16-17 dated 15.12.2016 | I | 007-023 |
| 3 | Copy of PH Record | II | 024-024 |
| 4 | Copy of Reply to SCN | III | 025-053 |
| 5 | Copy of SCN dated 21.10.2015 | IV | 054-058 |



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**BEFORE THE OFFICE OF THE COMMISSIONER OF SERVICE TAX,
SERVICE TAX COMMISSIONERATE, 11-5-423/1/A, SITARAM PRASAD
TOWER, RED HILLS, HYDRABAD-500 004**

Sub: Miscellaneous Application under Section 74 of the Finance Act, 1994 for rectifying the mistake apparent on Order In Original No. HYD-SVTAX-000-COM-144-16-17 dated 15.12.2016-M/s. Greenwood Estates, Secunderabad

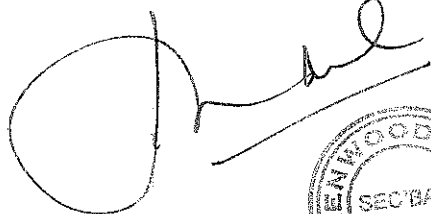

The Applicant herein and craves to submit the following for your kind consideration as under:-

The facts and circumstances leading to filing this application enumerated as follows.

1. Show Cause Notice (SCN) No.131/2015 Adjn (ST) (Commr) [C.No. IV/16/197/2011 ST Gr. X] dated 21.10.2015 was issued to Applicant proposing the demand of Rs.69,13,733/- on "works contract services" for the period of "January 2014 to March 2015" vide Para 7 (i) read with Annexure to the SCN. The extract of Annexure of SCN is as follows

| <u>Before OC</u> | | <u>After OC</u> | | Total tax payable |
|-------------------------|------------|-------------------------|--------------|-------------------|
| Gross Receipt | 21,212,565 | Gross Receipt | 12,30,45,921 | 14,42,58,486 |
| Less VAT & Registration | 3,74,517 | Less VAT & Registration | 40,43,083 | 44,17,600 |
| Net Receipt | 20,838,048 | Net Receipt | 11,90,02,838 | 13,98,40,886 |
| Tax Rate | 4.944% | Tax Rate | 4.944% | |
| Total tax payable | 10,30,233 | Total tax payable | 58,83,500 | 69,13,733 |

2. SCN (vide Para 2) proposed the impugned service tax demand on the sole allegation that "services rendered by them after execution of sale deed against agreements of construction to each of their customers to whom the

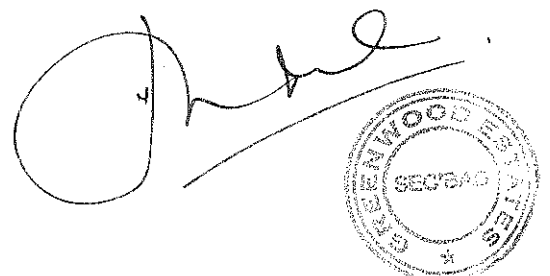



land was already sold vide sale deed are taxable services under "works contract service"

3. From the above, it is clear that SCN proposed to demand service tax on the amounts received towards construction agreements alone and not on the amounts received towards sale deed. However, vide Annexure to the SCN wherein demand of service tax was quantified by impugned SCN, it is observed that demand of service tax has been proposed based on gross amount received which includes amount received towards "sale deed" also. Thus there is error in SCN in as much it proposed to include the value of sale deeds within the ambit taxable value while alleging service tax is liable only after execution of sale deed i.e. on construction agreements.

4. Applicant submitted their defence reply and vide Para 10 of the SCN reply, a comparative table was given (given below for ready reference) showing that aforesaid error in quantification of demand by impugned SCN and pleaded that applicable service tax has been paid on the construction agreements thereby paying service tax on activity as proposed by impugned SCN and there is no short payment in fact there was excess payment.

| Particulars | As per Noticee | As per SCN |
|--|----------------|--------------|
| Gross Receipts | 14,45,85,486 | 14,42,58,486 |
| Less Deductions | | |
| Sale Deed Value | 13,51,90,266 | |
| VAT, Registration charges, stamp duty and other non taxable receipts | 51,55,789 | 44,17,600 |



A handwritten signature is written over a circular stamp. The stamp contains the text "GREENWOOD ESTATES" around the perimeter and "SECRET" in the center.

| | | |
|----------------------|------------|--------------|
| Taxable amount | 42,39,431 | 13,98,40,886 |
| Abatement @ 40% | 16,95,772 | 5,59,36,354 |
| Service Tax @ 12.36% | 2,09,597 | 69,13,733 |
| Actually Paid | 3,82,643 | 0 |
| Balance Demand | (1,76,046) | 69,13,733 |

And also submitted the supporting documents for the above (copy of SCN reply submitted are enclosed as annexure III along with this application.

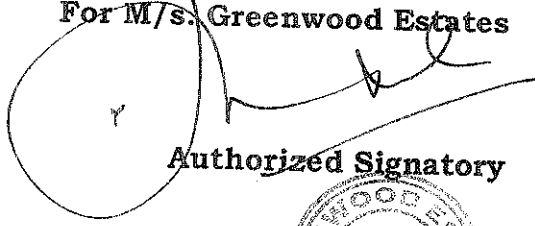

5. The aforesaid error of including 'sale deed' amounts in the taxable was also specifically highlighted during the course of personal hearing (copy of personal hearing record is enclosed as annexure II)
6. Subsequently, subject Order In Original was passed wherein vide Para 13.2 categorically given finding that *"no service tax been demanded on the sale deed value in the light of Board's circular dated 29.01.2009. After execution of sale deed, the assessee had entered into another agreement with the customer for completion of the said flats and the service tax demand is confined to this agreement"*
7. Further vide Para 13.6 stated that *"I find that the demand of service tax has been made after excluding the sale deed value. the total amount collected from a customer minus sale deed value has been as gross amount charged for the works contract"*
8. Though subject OIO states that value of sale deed was excluded but same was not actually excluded as seen from the comparative chart given in the preceding Para's of this application.

A handwritten signature and initials are present at the bottom right of the page. The signature is written in cursive and appears to be 'D. S. S.', with a large 'D' circled and a cross inside it. There is a horizontal line drawn under the signature.

- 9. Hence the applicant is of the view that there is a mistake apparent on record to this extent, which may be rectified by amending the order in terms of Section 74 of Finance Act, 1994. It is humbly prayed to amend the order to rectify the aforesaid Order in Original so as to exclude the value of 'sale deed' from the taxable value.

- 10. Applicant wish to be heard in person through our authorised representative before any decision is taken in this matter.

- 11. Therefore it is humbly prayed to amend the order to rectify the Order In Original so as to consider the fact of actual tax liability & payment thereof.

For M/s. Greenwood Estates

Authorized Signatory


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PRAYER

Therefore it is humbly prayed to amend the order to rectify the order In Original to give effect that deduction of sale deed value from gross receipt.

Place: Hyderabad

Date: 06.04.2017

✓

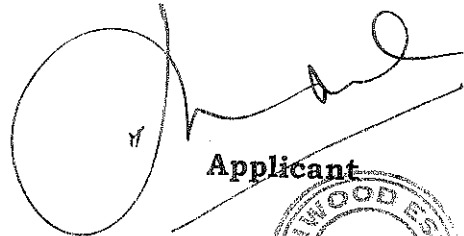
Applicant

VERIFICATION

I, Soham Modi, Partner M/s. Greenwood Estates, Hyderabad the Appellant herein do declare that what is stated above is true to the best of our information and belief.

Verified on 06th day of April 2017

Place: Hyderabad


Applicant



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**BEFORE THE COMMISSIONER OF SERVICE TAX, SERVICE TAX
COMMISSIONERATE, 11-5-423/1/A, SITARAM PRASAD TOWER, RED
HILLS, HYDERABAD-500 004**

**Sub: Order in Original No. HYD-SVTAX-000-COM-144-16-17 dated 15.12.2016
issued to M/s. Greenwood Estates**

I, Sobam Modi, Partner of of M/s. Greenwood Estates, Hyderabad hereby authorize and appoint Hiregange & Associates, Chartered Accountants, Hyderabad 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: -

- a. 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.
- b. 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.
- c. 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 06th day of April, 2017 at Hyderabad


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: 06.04.2017

Address for service:
Hiregange & Associates,
Chartered Accountants,
"Basheer Villa" H.No.8-2-268/1/16/B,
2nd Floor, Sriniketan Colony,
Road No.3, Banjara Hills,
Hyderabad-5000034

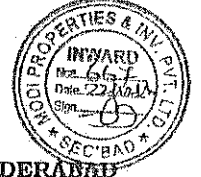
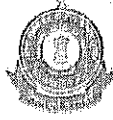
For Hiregange & Associates
Chartered Accountants

Sudhir V S
Partner (M. No. 219109)

I Partner/employee/associate of M/s Hiregange & Associates duly qualified to represent in above proceedings in terms of the relevant law, also accept the above said authorization and appointment.

| Sl No. | Name | Qualification | Membership No. | Signature |
|--------|------------------|---------------|----------------|-----------|
| 1 | Shilpi Jain | CA | 221821 | |
| 2 | Venkata Prasad P | CA | 236558 | |





सेवाकरप्रधान आयुक्तका कार्यालय, हैदराबाद
OFFICE OF THE PRINCIPAL COMMISSIONER OF SERVICE TAX, HYDERABAD

11-5-423/1/A:: सीताराम प्रसाद टावर:: रेड हिलस:: हैदराबाद- 4
11-5-423/1/A:: SITARAM PRASAD TOWER:: RED HILLS:: HYDERABAD- 4
OR. No. 131/2015 Adjn (ST) (Commr) Dated:-15.12.2016

ORDER-IN-ORIGINAL NO. HYD-SVTAX-000-COM -144-16-17
(Passed by Shri Dr. D. Purushotham, Commissioner of Service Tax, Service Tax Commissionerate, Hyderabad)

प्रस्तावना
PREAMBLE

1. निजी प्रयोग के लिए इस मिसव्यक्ति को जारी किया गया यह प्रतिबिना मूल्य के दी जाती है।
This copy is granted free of charge for the private use of the person to whom it is issued.

2. कोई भी व्यक्ति जो केन्द्रीय उत्पाद शुल्क अधिनियम, 1944 की संशोधित धारा 35 ख हाइड के अधीन आदेश से मुद्रा प्रमाणित होती है इति निर्णय के खिलाफ भी मा शुल्क उत्पाद शुल्क एवं सेवाकर अपील विभाग के क्षेत्रीय पीठ हैदराबाद प्रथम तल एच.एम.वी और एस.बी. डमारत के पीछे, खैरताबाद हैदराबाद : 50000 स्थित जस्टीस के पते पर अपना अपील प्रस्तुत कर सकता है।

Under Sec.35 B (1) of the Central Excise Act, 1944, as amended, any person aggrieved by this order can prefer an appeal to the Regional Bench, Hyderabad of the Customs, Excise And Service Tax Appellate Tribunal (CESTAT) having its Registry at 1st Floor, HMWS&SB Building Rear Portion, Khairatabad, Hyderabad-500 004

3. इस आदेश के प्राप्त होने के दिन से तीन महीनों के अन्दर केन्द्रीय उत्पाद शुल्क अपील विभाग 2001 के नियम 6 हाइड के अधीन निर्धारित फार्म ई ए 3 में अपील दर्ज की जानी चाहिए।

Appeals must be filed in Form EA3 prescribed under Rule 6(1) of the Central Excise (Appeals) Rules, 2001 within 3 (three) months from the date of communication of this order.

4। हर एक अपील का ज्ञापन प्रत्याक्षेप पत्र आदि दस्तावेजों को अन्य आवेदन शुल्क के पेपर के एक ओर दुगुना स्पेस छोड़ते हुए स्पष्ट रूप में टंकित किया जाए और इसे मध्यक रूप से पृष्ठों को कम बाराजगते हुए सूचनाहित एवं हर एक कागज पुस्तक को अलग फोल्डर में अधिक जवूती के साथ नसीकना चाहिए।

Every memorandum of Appeal, cross-objections, stay application or any other application shall be typed neatly in double spacing on one side of the foolscap paper and the same shall be duly paged, indexed and tagged firmly with each paper book in a separate folder.

5। सीमा शुल्क उत्पाद शुल्क एवं सेवाकर अपील विभाग कार्य विधिनियम 1982 के नियम 13 के अधीन या अपेक्षित यदि अपील पर प्राधिकृत प्रतिनिधि द्वारा अपीलकर्ता

को ओर से अपील एवं हस्ताक्षर करने के दस्तावेज सहित अधिकरण के क्षेत्रीय पीठ हैदराबाद के सहायक रजिस्ट्रार के माथे राष्ट्रीय कृतवैक्ये प्राप्त मूल्य की रिवरस चैक डाफ्ट के साथ अपील प्रस्तुत की जानी चाहिए एवं वैककी शाखा हैदराबाद में थियटवैक के अधीन होने चाहिए। केन्द्रीय उत्पाद शुल्क अधिनियम 1944 की संशोधित धारा 35 फ के अधीन 7।5

की अनिवार्य पूर्व जमा राशि के साथ किया जाना चाहिए अपील मांग की है या जुर्माना लगाया या दोनों और देय पूर्व जमा की गई राशि 10 करोड़ रुपये की सीमा के अधीन रहेगा।

The appeal must be accompanied by a crossed Bank Draft for a sum as applicable obtained from a Nationalised Bank drawn in favour of the Assistant Registrar of the Regional Bench, Hyderabad of the Tribunal and should be on the branch of bank at Hyderabad; and the documents authorizing the representative to sign and appeal on behalf of the appellant if the Appeal is signed by authorized representative, as required under Rule 13 of the Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982. Under Section 35 F of Central Excise Act, 1944, the appeal also must be accompanied by mandatory pre-deposit amount of 7.5% of the duty demanded or penalty imposed or both and the amount of pre-deposit payable would be subject to a ceiling of Rs.10 Crore.

| | | | | |
|---|---|---------------------------|-------------|---|
| | | | | payable. |
| 3 | OR No. 52/2012-Adjn (Addl. Commr.), dt. 24-4-2012 | Jan-Dec, 2011 | 46,81,850 | Confirmed vide OIO No. 51/2012-Adjn (ST)(ADC), dated 31-8-2012. Ordered <i>de novo</i> by the Commissioner (Appeals) vide OIA No. 39/2013 (H-II) S.Tax for re-quantification of the Service Tax payable. |
| 4 | O.R.No.83/2013 Adjn. (ST) ADC dated 02.12.2013 | Jan-June 2012 | 16,53,856 | An amount of Rs.15,64,777/- towards ST has been confirmed vide OIO No.HYD-SVTAX-000-COM-02-14-15 dated: 20.02.2015. |
| 5 | O.R.No.156/2014-Adjn (ST) (Commr) dated:25-09-2014. | July, 2012 to March, 2014 | 92,38,975/- | An amount of Rs.89,57,783/- only towards ST has been confirmed for the period July, 2012 to December, 2013 vide OIO No.HYD-SVTAX-000-COM-02-14-15 dated: 20.02.2015. The S.Tax amount of Rs.14,96,770/-for the period 01/2014 to 03/2014 is not covered in the demand of Rs.92,38,975/-hence a fresh SCN covering the period from 01/14 to 03/14 along with payable amounts for the period 04/14 to 03/15 is issued, as observed by the Adjudicating authority. |

4. In the Show Cause Notice vide O.R.No.156/2014-Adjn (ST) (Commr) dated:25-09-2014, covering period July'2012 to March'2014, in the Annexure to the said Show Cause Notice, which gives detailed calculation of the service Tax liability for the relevant period, there are 5 quarters period for which calculations are indicated separately. However, the service tax liability has been reckoned only for the period upto December'2013 and the service tax liability for the period January'2014 to March'2014 has not been added in the total while arriving at the tax liability which was demanded in the Show Cause Notice. Hence, the present Show Cause Notice covers period January, 2014 to March, 2015, which is inclusive of January'2014 to March'2014.

4.1 As per the information furnished by the assessee vide their letter dated 17.09.2014, 27.09.2014, 27.10.2014, 19.02.2015, 25.05.2015, 27.08.2015 and 18.09.2015 along with statements, it is seen that "the assessee" have rendered taxable services under the category of "Works Contract Services" during the period January, 2014 to March, 2015. The assessee had rendered services for a

- (iv) Penalty should not be imposed on them under Section 77 of the Finance Act, 1994.

The present Show Cause Notice is issued on the similar grounds as explained in the show cause cum demand notices mentioned above.

8. The summary of grounds, for issue of present Show Cause Notice OR. No. 131/2015 Adjn (ST) (Commr) dated 21.10.2016, as mentioned in the OR.No.61/2011-Adjn(ST)ADC, and OR. No. 52/2012-Adjn (ST) ADC, are reproduced as follows:

8.1. As per Section 65 (105) (zzzza) of the Finance Act, 1994 defines that 'taxable service means any service provided or to be provided - to any person, by any other person, in relation to the execution of a Works contract, excluding works contract in respect of roads, airports, railways, transport terminals, bridges, tunnels and dams'.

Explanation: For the purposes of this sub-clause, "works contract" means a contract wherein,-

- (i) transfer of property in goods involved in the execution of such contract is leviable to tax as sale of goods, and
(ii) such contract is for the purposes of carrying out, -

(a) erection, commissioning or installation of plant, machinery, equipment or structures, whether pre-fabricated or otherwise,

(b) construction of a new building or a civil structure or a part thereof, or of a pipeline or conduit, primarily for the purposes of commerce or industry; or

(c) construction of a new residential complex or a part thereof; or

(d) completion and finishing services, repair, alteration, renovation or restoration of, or similar services, in relation to (b) and (c); or

(e) Turnkey projects including engineering, procurement and construction or commissioning (EPC) projects."

8.2. As per Section 65(91a) of the Finance Act, 1994, "Residential Complex" means any complex comprising of -

- (i) a building or buildings, having more than twelve residential Units

layout, and the construction of such complex is intended for personal use as residence by such person. Here "personal use" includes permitting the complex for use as residence by another person on rent or without consideration. It is further clarified in para 3 of the Circular No.108/02/2009-ST dt. 29.01.2009, 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, then such activity is not liable to service tax. Therefore, as per the exclusion clause and the clarification mentioned above, if a builder/promoter/developer contracts entire complex for one person for personal use as residence by such person would not be subjected to service tax. Further, the builder/promoter/developer normally enters into construction/ completion agreement after execution of sale deed, till the execution of sale deed the property remains in the name of the builder/promoter/developer and services rendered thereto are self services. Moreover, stamp duty will be paid on the value consideration shown in the sale deed. Therefore, there is no levy of service tax on the services rendered till sale deed. I.e on the value consideration shown in the sale deed. But, no stamp duty will be paid on the agreements/contract against which they render services to the customer after execution of sale deeds. There exists the service provider and service recipient relationship between the builder/promoter/developer and the customer. Therefore, such services against agreements of construction are invariably attracts service tax under Section 65(105(zzzza) of the Finance Act 1994.

3.6. As per the definition of "Residential Complex" provided under Section 65(91a) of the Finance Act 1994, it constitutes any one or more of facilities or services such as park, lift, parking space, community hall, common water supply or effluent treatment system. The subject venture of M/s Greenwood Estates qualifies to be a residential complex as it contains more than 12 residential units with common area and common facilities like park, common water supply etc., and the layout was approved by HUDA & the Alwal Municipality vide Letter No. 3822/P4/P/H/07 dt. 9.7.2007. As seen from the records, the assessee entered into 1) a sale deed for sale of undivided portion of land together with semi finished portion of the flat and 2) an agreement for construction, with their customers. On execution of the sale deed the right in a property got transferred to the customer, hence the construction service rendered by the assessee thereafter to their customers under agreement of construction are taxable under Service tax as there exists service provider and receiver relationship between them. As there involved the transfer of property

- c. Other Charges like electricity charges, etc.
- d. Collection of taxes like VAT, Service Tax, Stamp Duty and Registration Charges from the buyer.
- C. The levy of service tax on such arrangements has seen a fair share of litigation and amendments. The assessee is also a party to the litigation process and matters for earlier periods are pending at various adjudication/judicial forums.
- D. In July 2012, the service tax law underwent a paradigm shift and importantly, the exemption for personal use available for construction of residential complexes was removed. Accordingly, it became evident that service tax was payable on the construction agreement as per valuation prescribed under Rule 2A of the Service Tax (Determination of Value) Rules, 2012 i.e. on a presumed value of 40% of the contract value. The Assessee regularly discharged the service tax on the said value in normal course. they also discharged service tax on other charges. However, they did not discharge service tax on sale deed value, which is in the nature of immovable property and on the value of taxes collected.
- E. Previously several SCN's were issued covering the period upto December 2013 with sole allegation that "*services rendered by them after execution of sale deed against agreements of construction to each of their customers to whom the land was already sold vide sale deed are taxable services under 'works contract service'*".

Now the present SCN was also issued with similar error of quantifying the proposed demand of service tax in as much treating the sale deed values & other taxes as taxable value of services (annexure to SCN) while alleging that service rendered after execution of sale deed alone liable for service tax (Para 2 of SCN).

9.1. The Assessee submitted that the subject show cause notice in para 5 extracted the provisions of section 73(1A) of the Finance Act, 1994 and in para 6 mentions that the grounds as explained in the show cause notice issued for the earlier period is also applicable for the present case. Hence, this statement of demand / show cause notice is issued in terms of section 73(1A) of Finance Act, 1994, for the period January 2014 to March 2015. For this, Assessee submits that section 73(1A) of the Finance Act, 1994 reads as follows.

"(1A) Notwithstanding anything contained in sub-section (1) (except the period of eighteen months of serving the notice for recovery of service tax), the Central Excise Officer may serve, subsequent to any notice or notices served under that sub-section, a statement, containing the details of service tax not levied or paid or short levied or short paid or erroneously

9.5. On going through the statements provided by the Assessee, it can be seen that a detailed breakup of the receipts into receipts towards "sale deeds", receipts towards "construction agreements", receipts towards other taxable receipts and receipts towards other non-taxable receipts were provided.

9.6. However, on going through the annexure to the SCN, it can also be observed that though the allegation is to demand service tax on construction agreements, the quantification is based on gross amounts mentioned above for all the activities including amounts received towards the "sale deeds".

9.7. Since SCN read with earlier SCN's agree on the principle that service tax cannot be demanded on the value attributable to sale deeds, the Assessee is not making detailed grounds on the legal merits of the said claim and would like to submit the following broad lines of arguments:

- a. In many cases, the "sale deed" is entered into after the completion of the building and therefore the demand cannot be justified under the said entries.
- b. Till the stage of entering into a "sale deed", the transaction is essentially one of sale of immovable property and therefore excluded from the purview of Service Tax.
- c. In any case, the deeming fiction for construction services prior to completion cannot be classified under works contract services since doing the same would render Section 66E(b) of Finance Act, 1994 & Notification 26/2012 ST dated 20.06.2012 redundant.
- d. If at all a view is taken that the value of "sale deed" is liable to service tax, the benefit of the above notification should be granted after reclassification of the service.

9.8. The Appellants also reserve their right to make additional arguments as felt necessary on this aspect of service tax on value of "sale deeds" if it is ultimately held that this aspect could be taken up without an allegation in the SCN.

9.9. Similar to the claim for exclusion of sale deed value, the value attributable to statutory taxes/charges like VAT, service tax, registration charges, stamp duty, electricity etc., need to be reduced. It is submitted that once the above deductions are allowed, the demand would be reduced to NIL.

11. Benefit under section 80 of Finance Act 1994.

11.1. The assessee submitted that there is bona-fide litigation is going on and issue was also debatable which itself can be considered as reasonable cause for failure to pay service tax. Accordingly waiver of penalty under section can be made. In this regard reliance is placed on C.C.E., & Cus., Daman v. PSL Corrosion Control Services Ltd 2011 (23) S.T.R. 116 (Guj.).

11.2. The assessee submitted that as explained in above Para they are not paying service tax on bonafide belief that same was not liable to be paid in view of

- a. Exclusion part of service definition given under section 65B(44) of Finance Act, 1994 in as much specifically excluding the sale of immovable property from levy of service tax.
- b. Activity performed till the execution of sale deed is in the nature of self service and not liable for service tax.
- c. Activity of construction undertaken by the developer would be works contract only from the stage the developer enters into a contract with the flat purchaser and not prior to that.
- d. Earlier SCN's demanding service tax on the value of construction agreement.

11.3. The assessee submitted that they have established the reasonable cause for the non-payment of service tax. Since the Assessee explained the reasonable cause for the nonpayment of the service tax penalty imposition of the penalty is not sustainable. In this regard they wish to rely on Commissioner of Service Tax, Bangalore Vs Motor World 2012 (27) S.T.R 225 (Kar).

11.4. The assessee craves leave to alter, add to and/or amend the aforesaid grounds, and wishes to be heard in person before passing any order in this regard.

12. PERSONAL HEARING.

Accordingly a personal hearing was conducted on 22.06.2016, and Shri Sudhir VS, CA, has appeared for personal hearing on behalf of M/s Greenwood Estate. He highlighted that the demand proposed is the value in excess of sale deed, however, computation has considered even the value of the sale deed. They have made the remittance of the Service Tax in excess of

specifically and, therefore, as per the provisions of section 65A of the Finance Act, 1994, it would be the appropriate classification for the part of the service provided after that date."

13.4. Reliance is also placed on the decision of the Authority on Advance Ruling in the case of HAREKRISHNA DEVELOPERS-2008 (10) S.T.R. 357 (A.A.R.) wherein it has been held as under:-

Advance Ruling (Service tax) - Works Contract service - Sale of plots to prospective buyers and construction of residential units under works contract - Applicant contesting liability on the ground that impugned works contract is for construction of individual residential unit and not for residential complex - Condition on transfer of property in goods leviable to sales tax satisfied - Records indicating construction of at least 12 residential units with common facilities and same covered under 'residential complex' as per provisions - Works contract not for construction of isolated house but for common facilities also - Impugned activity covered under Works Contract service - Sections 65(91a), 65(105)(zzzza) and 96D of Finance Act, 1994. - Individual houses built through works contract have to be viewed as parts of a residential complex rather than as stand alone house. [paras 1, 6, 7, 8


In view of the above, I find that the said activity is classifiable under 'Work Contract Service'.

13.5. I find that the composite scheme is not mandatory and service tax can be paid under Rule 2A. It is accepted that composite scheme is optional. They have not furnished the details of material cost supported by documentary evidence. In the absence of which, the demand of Service Tax on the full amount without any permissible deduction of material cost would have been very harsh on them. In this backdrop, the calculation of service tax liability in the show cause notice at composite rate is a beneficial act which does not make the show cause notice invalid. The assessee has not submitted the details of the material consumption supported by documentary evidences.

13.6. I find that the assessee had also contested the qualification of demand. They have submitted that taxes and other charges need to be deducted. I find that the demand of service tax has been made after excluding the sale deed value. The total amount collected from a customer minus sale deed value has been taken as gross amount charged for the works contract. No other deduction of any amount collected under any head, "Whether land development charges or any other charge" is permissible except VAT. It is neither their submission that VAT amount has also been included in the gross

reduced penalty of Rs. 1,72,843/- (being the 25% of the penalty amount of Rs. 6,91,373/-) provided the assessee pays the Service Tax confirmed on them along with interest and also along with reduced penalty of Rs. 1,72,843/- within thirty days of receipt of this order, under Section 76 of the Finance Act, 1994. If the assessee fails to pay the amounts within thirty days, from the receipt date of the receipt of the order, they will forfeit the facility of reduced penalty and are liable to pay penalty of Rs. 6,91,373/-.

- (iv) I impose penalty of Rs. 10,000/- (Rupees Ten Thousand only) on the assessee, M/s Greenwood Estates, under Section 77 of the Finance Act, 1994.


(DR. D. PURUSHOTHAM)
COMMISSIONER

To
M/s Greenwood Estates,
5-4-187/3 & 4, 2nd floor,
Soham Mansion,
M.G. Road, Secunderabad - 500003.

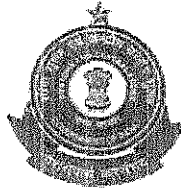
(By RPAD)

Copy submitted to:

The Chief Commissioner, Customs, Central Excise & Service Tax, Hyderabad Zone, Kendriya Shulk Bhavan, L.B Stadium Road, Basheerbagh, Hyderabad-4.

Copy to:

- (i) The Assistant Commissioner of Service Tax, Division-II, Service Tax Commissionerate, Hyderabad.
- (ii) The Superintendent of Service Tax, Service Tax Range II A, Service Tax Commissionerate, Hyderabad. (He is directed to serve a copy to the assessee and obtain acknowledgement)
- (iii) The Sr. PS to Commissioner, Service Tax Commissionerate, Hyderabad.
- (vii) Master Copy/File Copy/Spare Copy.



सेवा कर प्रधान आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF SERVICE TAX
 सेवा कर आयुक्तालय :: **SERVICE TAX COMMISSIONERATE**
 11-5-423/1/A:: सीताराम प्रसाद टावर :: रेड हिलस :: हैदराबाद - 500004
11-5-423/1/A::SITARAM PRASAD TOWER::RED HILLS::HYDERABAD-500004

O.R.No.131/2015-(Commr-Adjn.)-ST

Dated: 22.06.2016.

Name of the Assessee: M/s. Greenwood Estate

RECORD OF PERSONAL HEARING

Name & Designation

Signature

Represented by (1) Sri Sudhir VS, CA

V.S. VS
 (SUDHIR-V.S.)
 22/6/16.

Sri Sudhir VS, CA has appeared before me for Personal hearing on behalf of M/s. Greenwood Estate. He has filed witten submissions and a Brief Synopsis which are taken on record and reiterated the contents of the same. He highlighted that the demand is proposed the value in excess of sale deed, however, computation has considered even the value of the sale deed. They have made the remittance of the ST in excess of what is required. He finally requested to drop further proceedings in the matter.

[Signature]
 (D. PURUSHOTHAM)
 COMMISSIONER

o/c
25

**BEFORE THE COMMISSIONER OF SERVICE TAX, SERVICE TAX
COMMISSIONERATE, 11-5-423/1/A, SITARAM PRASAD TOWERS,
RED HILLS, HYDERABAD - 500004**

Sub: Proceedings under OR No.131/2015 Adjn (ST) (Commr) [C.No. IV/16/197/2011 ST Gr. X] dated 21.10.2015 issued to M/s Greenwood Estates, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad - 500003

FACTS OF THE CASE:

- A. Greenwood Estates, Secunderabad (hereinafter referred to as 'The Noticee') is mainly engaged in the sale of residential flats to prospective buyers during and after construction. However in case of flats for which occupancy certificate (OC) was received and booked after OC, sale deed is executed for the entire sale consideration in most cases. Only in some cases Sale deed is being executed for semi-finished construction along with an agreement of construction.. Sale deed is registered and appropriate 'Stamp Duty' has been discharged on the same.
- B. Various charges are recovered under the said agreements as under:
- a. Value towards the sale deed
 - b. Value towards the construction agreement
 - c. Other Charges like electricity charges, etc.
 - d. Collection of taxes like VAT, Service Tax, Stamp Duty and Registration Charges from the buyer
- C. The levy of service tax on such arrangements has seen a fair share of litigation and amendments. The Noticee is also a party to the litigation process and matters for earlier periods are pending at various adjudication/judicial forums.
- D. In July 2012, the service tax law underwent a paradigm shift and importantly, the exemption for personal use available for construction of

residential complexes was removed. Accordingly, it became evident that service tax was payable on the construction agreement as per valuation prescribed under Rule 2A of the Service Tax (Determination of Value) Rules, 2012 i.e. on a presumed value of 40% of the contract value. The Noticee regularly discharged the service tax on the said value in normal course. It also discharged service tax on other charges. However, it did not discharge service tax on sale deed value, which is in the nature of immovable property and on the value of taxes collected.

- E. The detailed working of the receipts and the attribution of the said receipts was already provided to the Department authorities, identified receipt wise and flat wise. The summary of the same is provided hereunder:

| Description | Receipts | Non taxable | Taxable |
|---|-----------|-------------|---------|
| Sum of towards sale deed | 135190266 | 135190266 | |
| Sum of towards agreement of construction | 3987512 | | 3987512 |
| Sum of towards other taxable receipts | 251919 | | 251919 |
| Sum of towards VAT, Registration charges, etc | 5155789 | 5155789 | |
| Total | 144585486 | 140346065 | 4239431 |

- F. Accordingly, the value of taxable services constituted 40% of Rs.42,39,431/- i.e. Rs.16,95,772/- and the service tax thereon @ 12.36% constituted Rs.2,09,597/-. It was also explained that the actual payment of service tax amounted to Rs.3,82,643/- which was more than the tax required to be paid.
- G. This excess payment is due to that at the time of giving statements the value of sale deed was at times not determined. Sale deed was executed at a later date and an *ad hoc* value for sale deed was adopted for purposes of estimating service tax liability. Now the project has been

completed and there is finality in the value of sale deed. The excess so paid has not been claimed as refund.

H. Previously several SCN's were issued covering the period upto December 2013 with sole allegation that "services rendered by them after execution of sale deed against agreements of construction to each of their customers to whom the land was already sold vide sale deed are taxable services under "works contract service".

- a. Vide Para 7 of SCN dated 21.05.2010 and Para 13 of the Order adjudicating the said SCN
- b. Vide Para 7 of Second SCN dated 23.04.2011
- c. Vide Para 6 of third SCN dated 24.04.2012
- d. Vide Para 4 of fourth SCN dated 02.12.2013
- e. Vide Para 4 of fifth SCN dated 25.09.2014

In all the above SCN's, there is error in as much including the value of sale deeds within the ambit taxable value while alleging service tax is liable only after execution of sale deed i.e. on construction agreements.

I. The present status of SCN's as referred above is as follows:

| Period | SCN | Amount | Status |
|------------------|---|----------------|--|
| Jan 09 to Dec 09 | HQPQR No. 77/2010 Adjn (ST) dated 21-05-2010 | Rs.9,47,737/- | CESTAT waived the pre-deposit of the taxes and penalty. Disposal of main appeal is pending |
| Jan 10 to Dec 10 | OR No.61/2011, dated 23-04-2011 | Rs.48,00,391/- | CESTAT vide order dated 02.04.2014 and Com(A) vide OIA No. 39/2013 dated 27.02.2013 has sent the matter back to the Adjudicating authority for de-novo consideration for quantification of |
| Jan 11 to Dec 11 | OR No. 52/2012 Adjn (Addl Commr) dated 24-04-2012 | Rs.46,81,850/- | |

| | | | |
|--|--|-----------------|--|
| | | | service tax liability. The now the matter is pending before lower authority |
| Jan 12 to June 12 | OR No.83/2013 Adjn (ST) ADC dated 02.12.2013 | Rs.16,53,853/- | Pending before CESTAT for disposal of final hearing (an appeal against Order-In-Original No. HYD-SVTAX-000-COM-02-14-15 dated 20.02.2015 has been filed) |
| January 2012 to December 2013 (referred to in SCN as March 2014) | OR No. 156/2014- Adjn (ST)(Commr) dated:25-09-2014 | Rs. 92,38,975/- | |

- J. Now the present SCN was also issued with similar error of quantifying the proposed demand of service tax in as much treating the sale deed values & other taxes as taxable value of services (annexure to SCN) while alleging that service rendered after execution of sale deed alone liable for service tax (Para 2 of SCN).
- K. The liability for the impugned period and the details of the payments is summarized in the below mentioned table for ready reference:

| Particulars | Amount (Rs.) |
|--|--------------|
| Gross Receipts | 144585486 |
| Less: Deductions | |
| Sale Deed Value | 135190266 |
| VAT, Registration charges, stamp duty and other non taxable receipts | 5155789 |
| Taxable amount | 4239431 |
| Abatement @ 40% | 1695772 |
| Service Tax @ 12.36% | 209597 |
| Actually Paid | 382643 |
| Excess Paid | 173046 |

However, present show cause notice is issued for the period January 2014 to March 2015 i.e. under new service tax law where there is a substantial changes in the provisions of service tax from positive list based taxation to negative list based taxation, thereby exemption and abatement has also undergone change. Accordingly, the grounds of the old period is not at all applicable for the new period due to the following substantial changes.

- a. Taxable service list provided under section 65(105) of the Finance Act, 1994 ceases to effect w.e.f. 01-07-2012.
- b. Section 65A pertaining to classification of service ceases to effect.
- c. There is no concept of classification of service.
- d. Definition of service introduced under section 65B(44) **where it contains certain exclusions.**
- e. Negative list introduced in section 66D of the Finance Act, 1994.
- f. Concept of bundled service introduced in section 66F.
- g. New definition of works contract has been introduced under section 65B(90) of the Finance Act, 1994.
- h. Mega exemption notification provided under Notification No. 25/2012-ST dated 20.06.2012, which is available irrespective of classification of service. (earlier exemption was subject to classification of service)
- i. New Valuation Rule provided vide Rule 2A of The Service Tax (Determination of Value) Rules, 2006 vide Notification 24/2012-ST dated 20.06.2012 for determination of tax liability in case of works contract service.

- j. Abatement for various services issued under notification no 26/2012-ST dated 20.06.2012 is issues based on the nature of the service irrespective of its classification (earlier abatement was subject to classification of service)

- 3. Noticee submits that from the above it is clear that there is a substantial changes in the service tax law w.e.f. 01-07-2012. Accordingly, the allegations made in the previous show cause notice for the period upto 31.03.2012 is not applicable and not relevant for the period from 01.07.2012 onwards. As the subject show cause notice has considered various irrelevant and non-applicable grounds provisions of section 73(1A) is not applicable to the present case, which needs to be dropped.

- 4. Once SCN raises allegation/demand based on inapplicable provisions then such allegation/demand cannot sustain. In this regard reliance is placed on Maharashtra Industrial Development Corporation Vs CCE, Nasik 2014 (36) S.T.R. 1291 (Tri. - Mumbai) wherein it was held that *"With regard to the show cause notice in Appeal No. ST/85267/14 we find that the period involved is 1-10-2011 to 30-9-2012. In the said case, the demand is for two periods - one from 1-10-2011 to 30-6-2012 and the second is from 1-7-2012 to 30-9-2012. when the negative list came into effect but the show cause notice has been issued on the basis of definition of Management, Maintenance and Repair service has stood prior to 1-7-2012. Therefore, as post-1-7-2012 the provisions are not existing therefore, the demands for the period post-1-7-2012 are not maintainable"*

Submissions:

1. Noticee submits that the subject show cause notice in para 5 extracted the provisions of section 73(1A) of the Finance Act, 1994 and in para 6 mentions that the grounds as explained in the show cause notice issued for the earlier period is also applicable for the present case. Hence, this statement of demand / show cause notice is issued in terms of section 73(1A) of Finance Act, 1994, for the period January 2014 to March 2015. For this, Noticee submits that section 73(1A) of the Finance Act, 1994 reads as follows.

*“(1A) Notwithstanding anything contained in sub-section (1) (except the period of eighteen months of serving the notice for recovery of service tax), the Central Excise Officer may serve, subsequent to any notice or notices served under that sub-section, **a statement, containing the details of service tax not levied or paid or short levied or short paid or erroneously refunded for the subsequent period, on the person chargeable to service tax, then, service of such statement shall be deemed to be service of notice on such person, subject to the condition that the grounds relied upon for the subsequent period are same as are mentioned in the earlier notices.**”*

2. Noticee submits that from the analysis of provisions of section 73(1A), it is clear that to issue show cause notice / statement under this section, the grounds relied upon for the subsequent period should be same in all aspect as mentioned in the previous notices. Further, the subject show cause notice has not mentioned which earlier show cause notice it has referred i.e. show cause notice issued under the old service tax law.

5. Noticee submits that as the subject SCN is issued without any allegations, the same has not proved the burden of proof of taxability, which is essential under new service tax law. In this regard to Noticee wishes to rely on the following decisions.

a. United Telecom Ltd. Vs CST 2008 (9) S.T.R 155 (Tri-Bang)

b. Jetlite (India) Ltd. Vs CCE 2011 (21) S.T.R 119 (Tri-Del)

In light of the above judgments where the Department alleges that the service is taxable, the burden lies upon the Department to establish the taxability. In the present case, the department failed to discharge the burden as no evidence was placed on record to establish that the service is taxable. On the basis of the same, Noticee submits that subject show cause notice is not sustainable and requires to be dropped.

6. Noticee submits that undoubtedly they are discharging service tax on construction agreements thereby paying service tax on activity as proposed by impugned SCN read with earlier SCN's. SCN included the value of sale deeds only at the time of quantifying the demand. As seen from the operative part of SCN, it is clear that it is only sole allegation of SCN (Para 2) that construction agreements are subject to service tax under the category of "works contract", no allegation has been raised to demand service tax on the sale deed value.

7. As stated in the background facts, the Noticee started paying service tax on the value of "construction agreements" from July 2012 onwards. Thereafter, the said taxes have been regularly paid. This is also evident from the fact that the current SCN proposes appropriation of taxes

already paid by them. The details of the taxes paid are also acknowledged in Para 4 of the SCN. On a perusal of the SCN, it is evident that the issue in the current SCNs is therefore limited to the aspect of quantification of demand. On a perusal of Para 4 of the SCN which quantifies the demand, it can be easily inferred that the demand is quantified based on statements submitted by the Noticee. The said statements for the periods are marked as Annexure "A".

8. On going through the statements provided by the Noticee, it can be seen that a detailed breakup of the receipts into receipts towards "sale deeds", receipts towards "construction agreements", receipts towards other taxable receipts and receipts towards other non-taxable receipts was provided.
9. However, on going through the annexure to the SCN, it can also be observed that though the allegation is to demand service tax on construction agreements, the quantification is based on gross amounts mentioned above for all the activities including amounts received towards the "sale deeds".
10. It is therefore apparent that the SCN represents an error in quantification of the demand. It may be noted that the Noticee have regularly and diligently discharged Service Tax on the value of "construction agreements" after June 2012 onwards. The above is explained through a comparative chart provided below:

| Particulars | As per Noticee | As per SCN |
|--|----------------|------------|
| Gross Receipts | 144585486 | 144258486 |
| Less Deductions | | |
| Sale Deed Value | 135190266 | |
| VAT, Registration charges, stamp duty and other non taxable receipts | 5155789 | 4417600 |
| Taxable amount | 4239431 | 139840886 |
| Abatement @ 40% | 1695772 | 55936354 |
| Service Tax @ 12.36% | 209597 | 6913733 |
| Actually Paid | 382643 | 0 |
| Balance Demand | (176046) | 6913733 |

11. The Noticee submit that once the apparent error in calculation is taken to its logical conclusion, the entire demand fails and therefore there is no cause of any grievance by the department on this ground.

12. Since SCN read with earlier SCN's agree on the principle that service tax cannot be demanded on the value attributable to sale deeds, the Noticee is not making detailed grounds on the legal merits of the said claim and would like to submit the following broad lines of arguments:

a. In many cases, the "sale deed" is entered into after the completion of the building and therefore the demand cannot be justified under the said entries.

b. Till the stage of entering into a "sale deed", the transaction is essentially one of sale of immovable property and therefore excluded from the purview of Service Tax.

c. In any case, the deeming fiction for construction services prior to completion cannot be classified under works contract services since doing the same would render Section 66E(b) of Finance Act, 1994 & Notification 26/2012 ST dated 20.06.2012 redundant.

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d. If at all a view is taken that the value of "sale deed" is liable to service tax, the benefit of the above notification should be granted after reclassification of the service.

13. The Appellants also reserve their right to make additional arguments as felt necessary on this aspect of service tax on value of "sale deeds" if it is ultimately held that this aspect could be taken up without an allegation in the SCN.

14. Similar to the claim for exclusion of sale deed value, the value attributable to statutory taxes/charges like VAT, service tax, registration charges, stamp duty, electricity etc., need to be reduced. It is submitted that once the above deductions are allowed, the demand would be reduced to NIL

Interest and penalties

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

16. Without prejudice to the foregoing, Noticee submits that penalty is proposed under section 77. However, the subject show cause notice has not provided any reasons as to why how penalty is applicable under section 77 of the Finance Act, 1994. Further, the Noticee is already registered under service tax under works contract service and filing

returns regularly to the department. Accordingly, penal provisions mentioned under section 77 is not applicable for the present case. As the subject show cause notice has not considered these essential aspects, the proposition of levying penalty under section 77 is not sustainable and requires to be dropped. reliance is placed on M/s Creative Hotels Pvt. Ltd. Vs CCE, Mumbai (2007) (6) S.T.R (Tri-Mumbai) and M/s Jewel Hotels Pvt Limited Vs CCE, Mumbai-1 (2007) (6) S.T.R 240 (Tri- Mumbai)

17. The Noticee submits that imposition of penalty cannot be merely an automatic consequence of failure to pay duty hence the proposal of the show cause notice imposing the penalty requires to be set aside.

18. The Noticee submits that they are under bonafide belief that the amounts received towards sale deeds are not subjected to service tax. It settled position of the law that if the Noticee is under bonafide belief as regards to non taxability imposition of the penalties are not warranted.

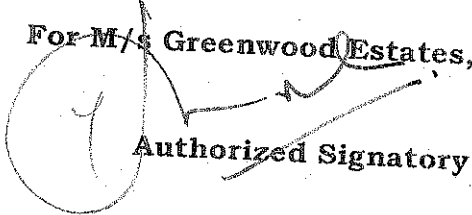
In this regards wishes to rely on the following judicial pronouncements.

- CCE-II Vs Nita Textiles & Industries 2013 (295) E.L.T 199 (Guj)
- CCE, Bangalore-II Vs ITC Limited 2010 (257) E.L.T 514 (Kar)
- Larsen & Toubro Ltd Vs CCE., Pune-II 2007 (211) E.L.T 513 (S.C)
- Centre For Development Of Advanced Computing Vs CCE, Pune 2002 (141) E.L.T 6 (S.C).

Benefit under section 80

19. Noticee submits that there is bona fide litigation is going on and issue was also debatable which itself can be considered as reasonable cause for failure to pay service tax. Accordingly waiver of penalty under section can be made. In this regard reliance is placed on **C.C.E., & Cus., Daman v. PSL Corrosion Control Services Ltd 2011 (23) S.T.R. 116 (Guj.)**

- 57
20. Noticee submits that as explained in above Para's they are not paying service tax on bonafide belief that same was not liable to be paid in view of
- a. Exclusion part of service definition given under section 65B(44) of Finance Act, 1994 in as much specifically excluding the sale of immovable property from levy of service tax.
 - b. Activity performed till the execution of sale deed is in the nature of self service and not liable for service tax.
 - c. Activity of construction undertaken by the developer would be works contract only from the stage the developer enters into a contract with the flat purchaser and not prior to that.
 - d. Earlier SCN's demanding service tax on the value of construction agreement.
21. The Noticee submits that they have established the reasonable cause for the non-payment of service tax. Since the Noticee explained the reasonable cause for the nonpayment of the service tax penalty imposition of the penalty is not sustainable. In this regard we wish to rely on Commissioner of Service Tax, Bangalore Vs Motor World 2012 (27) S.T.R 225 (Kar).
22. Noticee craves leave to alter, add to and/or amend the aforesaid grounds.
23. Noticee wishes to be heard in person before passing any order in this regard.

For M/s Greenwood Estates,

Authorized Signatory

**BEFORE THE COMMISSIONER OF SERVICE TAX, SERVICE TAX
COMMISSIONERATE, 11-5-423/1/A, SITARAM PRASAD TOWERS, RED
HILLS, HYDERABAD - 500004**

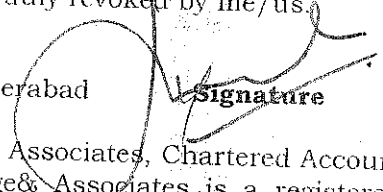
**Sub: Proceedings under OR No.131/2015 Adjn (ST) (Commr) Adjn (ST) (Commr.)
[C.No. IV/16/197/2011 ST Gr.X] dated 21.10.2015 issued to M/s Greenwood
Estates, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad -
500003**

I, Soham Modi, partner of M/s Greenwood Estates, 5-4-187/3 & 4, II Floor, Sohan Mansion, MG Road, Secunderabad-500003 hereby authorizes and appoint Hiregange & Associates, Chartered Accountants, Hyderabad 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: -

- a. 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.
- b. 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.
- c. 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 on 26th day of April 2016 at Hyderabad


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: 26.04.2016

Address for service:
Hiregange & Associates,
Chartered Accountants,
"Basheer Villa" H.No.8-2-268/1/16/E,
2nd Floor, Sriniketan Colony,
Road No.3, Banjara Hills,
Hyderabad-500034

For Hiregange & Associates
Chartered Accountants

Sudhir V S
Partner (M.No.219109)

I employee/associate of M/s Hiregange & Associates duly qualified to represent in above proceedings in terms of the relevant law, also accept the above said authorization and appointment.

| Sl. No | Name | Qualification | Membership No. | Signature |
|--------|------------------|---------------|----------------|-----------|
| 1 | Shilpi Jain | CA | 221821 | |
| 2 | Venkata Prasad P | CA | 236558 | |

| Block No | Flat No | OC Date | Booking Date | Receipt No | Receipt Date | Receipt Amount | Towards Sale Deed | Towards Agreement of Construction | Towards Other Taxable Receipts | Towards VAT and Registration Charges | Towards Other Non-Taxable Receipts | Booking after OC (Yes=0, No=1) | Receipts towards agreement of construction for flats booked before completion | Tax rate under works contract with composition | Estimated Tax Liability based on OC | Estimated Tax Liability |
|----------|---------|----------|--------------|------------|--------------|----------------|-------------------|-----------------------------------|--------------------------------|--------------------------------------|------------------------------------|--------------------------------|---|--|-------------------------------------|-------------------------|
| A | 102 | 8-Apr-13 | 12-Aug-13 | 3511 | 28-Jan-14 | 200,000 | | | | 200,000 | | 0 | | 4,944 | | |
| A | 102 | 8-Apr-13 | 12-Aug-13 | 3703 | 15-Apr-14 | 3,875 | | | | | | 0 | | 4,944 | | |
| A | 103 | 8-Apr-13 | 21-Apr-14 | 3610 | 22-Apr-14 | 25,000 | | | | | | 0 | | 4,944 | | |
| A | 103 | 8-Apr-13 | 21-Apr-14 | 3735 | 28-May-14 | 200,000 | 25,000 | | | | | 0 | | 4,944 | | |
| A | 103 | 8-Apr-13 | 21-Apr-14 | 3736 | 3-Jun-14 | 251,000 | 200,000 | | | | | 0 | | 4,944 | | |
| A | 103 | 8-Apr-13 | 21-Apr-14 | 3820 | 15-Sep-14 | 2,608,623 | 2,608,623 | | | | | 0 | | 4,944 | | |
| A | 104 | 8-Apr-13 | 11-Apr-13 | 3827 | 7-Oct-14 | 7,162 | 7,162 | | | | | 0 | | 4,944 | | |
| A | 104 | 8-Apr-13 | 11-Apr-13 | 3582 | 28-Mar-14 | 611,690 | 611,690 | | | | | 0 | | 4,944 | | |
| A | 104 | 8-Apr-13 | 11-Apr-13 | 3583 | 28-Mar-14 | 100,000 | 100,000 | | | | | 0 | | 4,944 | | |
| A | 104 | 8-Apr-13 | 11-Apr-13 | 3877 | 12-Jan-15 | 113,856 | 15,446 | | | | | 0 | | 4,944 | | |
| A | 105 | 8-Apr-13 | 26-May-14 | 3615 | 2-Jun-14 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | |
| A | 105 | 8-Apr-13 | 26-May-14 | 3747 | 6-Jun-14 | 200,000 | 200,000 | | | | | 0 | | 4,944 | | |
| A | 105 | 8-Apr-13 | 26-May-14 | 3777 | 7-Jul-14 | 378,000 | 378,000 | | | | | 0 | | 4,944 | | |
| A | 105 | 8-Apr-13 | 26-May-14 | 3778 | 7-Jul-14 | 222,000 | 222,000 | | | | | 0 | | 4,944 | | |
| A | 110 | 8-Apr-13 | 9-Nov-13 | 3783 | 11-Jul-14 | 2,400,000 | 2,178,000 | | | | | 0 | | 4,944 | | |
| A | 110 | 8-Apr-13 | 9-Nov-13 | 3512 | 30-Jan-14 | 2,500,000 | 2,500,000 | | | 1,600 | | 0 | | 4,944 | | 79 |
| A | 110 | 8-Apr-13 | 9-Nov-13 | 3752 | 11-Jun-14 | 50,000 | 50,000 | | | | | 0 | | 4,944 | | |
| A | 113 | 8-Apr-13 | 26-Jan-14 | 3755 | 16-Jun-14 | 10,650 | 10,650 | | | | | 0 | | 4,944 | | |
| A | 113 | 8-Apr-13 | 26-Jan-14 | 3494 | 28-Jan-14 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | |
| A | 113 | 8-Apr-13 | 26-Jan-14 | 3514 | 3-Feb-14 | 200,000 | 200,000 | | | | | 0 | | 4,944 | | |
| A | 113 | 8-Apr-13 | 26-Jan-14 | 3536 | 4-Mar-14 | 138,000 | 138,000 | | | | | 0 | | 4,944 | | |
| A | 113 | 8-Apr-13 | 26-Jan-14 | 3537 | 4-Mar-14 | 150,000 | 150,000 | | | | | 0 | | 4,944 | | |
| A | 113 | 8-Apr-13 | 26-Jan-14 | 3577 | 27-Mar-14 | 230,000 | 230,000 | | | | | 0 | | 4,944 | | |
| A | 113 | 8-Apr-13 | 26-Jan-14 | 3598 | 5-Apr-14 | 1,387,000 | 1,387,000 | | | | | 0 | | 4,944 | | |
| A | 114 | 8-Apr-13 | 26-Jan-14 | 3707 | 22-Apr-14 | 773,000 | 750,000 | | | | | 0 | | 4,944 | | |
| A | 114 | 8-Apr-13 | 26-Jan-14 | 3505 | 27-Jan-14 | 25,000 | 25,000 | | | 22,218 | | 0 | | 4,944 | | 1,098 |
| A | 114 | 8-Apr-13 | 26-Jan-14 | 3519 | 13-Feb-14 | 1,000,000 | 1,000,000 | | | | | 0 | | 4,944 | | |
| A | 114 | 8-Apr-13 | 26-Jan-14 | 3539 | 4-Mar-14 | 500,000 | 262,237 | | | | | 0 | | 4,944 | | |
| A | 114 | 8-Apr-13 | 26-Jan-14 | 3540 | 4-Mar-14 | 500,000 | 500,000 | 237,763 | | | | 0 | | 4,944 | | 11,755 |
| A | 114 | 8-Apr-13 | 26-Jan-14 | 3541 | 4-Mar-14 | 500,000 | 500,000 | | | | | 0 | | 4,944 | | |
| A | 114 | 8-Apr-13 | 26-Jan-14 | 3542 | 4-Mar-14 | 500,000 | 500,000 | | | | | 0 | | 4,944 | | |
| | | | | | | | 500,000 | | | | | 0 | | 4,944 | | 24,720 |

| Block No | Flat No | OC Date | Booking Date | Receipt No | Receipt Date | Receipt Amount | Towards Sale Deed | Towards Agreement of Construction | Towards Other Taxable Receipts | Towards VAT and Registration Charges | Towards Other Non-Taxable Receipts | Booking after OC (Yes=0, No=1) | Receipts towards agreement of construction for flats booked before completion | Tax rate under works contract with composition | Estimated Tax Liability based on OC | Estimated Tax Liability |
|----------|---------|----------|--------------|------------|--------------|----------------|-------------------|-----------------------------------|--------------------------------|--------------------------------------|------------------------------------|--------------------------------|---|--|-------------------------------------|-------------------------|
| A | 114 | 8-Apr-13 | 26-Jan-14 | 3543 | 4-Mar-14 | 500,000 | | 500,000 | | | | 0 | | 4,944 | | 24,720 |
| A | 114 | 8-Apr-13 | 26-Jan-14 | 3544 | 4-Mar-14 | 260,763 | 260,763 | | | | | 0 | | 4,944 | | |
| A | 114 | 8-Apr-13 | 26-Jan-14 | 3603 | 2-Apr-14 | 150,000 | | 35,237 | | 114,763 | | 0 | | 4,944 | | 1,742 |
| A | 114 | 8-Apr-13 | 26-Jan-14 | 3714 | 6-May-14 | 72,187 | | | | 72,187 | | 0 | | 4,944 | | |
| A | 118 | 8-Apr-13 | 11-Apr-13 | 3742 | 29-May-14 | 588,505 | 313,000 | | 35,158 | 240,347 | | 0 | | 4,944 | | 1,738 |
| A | 118 | 8-Apr-13 | 11-Apr-13 | 3780 | 7-Jul-14 | 78,308 | | | | 34,958 | 43,350 | 0 | | 4,944 | | |
| A | 123 | 8-Apr-13 | 18-Jan-12 | 3482 | 16-Jan-14 | 67,651 | | | | 67,651 | | 1 | | 4,944 | | |
| A | 123 | 8-Apr-13 | 18-Jan-12 | 3483 | 16-Jan-14 | 1,143 | | | | 1,143 | | 1 | | 4,944 | | |
| A | 125 | 8-Apr-13 | 28-Feb-14 | 3798 | 31-Jul-14 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | |
| A | 125 | 8-Apr-13 | 30-Nov-14 | 3621 | 5-Dec-14 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | |
| A | 125 | 8-Apr-13 | 30-Nov-14 | 3862 | 15-Dec-14 | 200,000 | 200,000 | | | | | 0 | | 4,944 | | |
| A | 125 | 8-Apr-13 | 30-Nov-14 | 3863 | 30-Dec-14 | 286,000 | 286,000 | | | | | 0 | | 4,944 | | |
| A | 125 | 8-Apr-13 | 30-Nov-14 | 3906 | 21-Feb-15 | 1,871,729 | 1,871,729 | | | | | 0 | | 4,944 | | |
| A | 127 | 8-Apr-13 | 18-Jun-13 | 3712 | 28-Apr-14 | 361,547 | | 58,697 | | 293,430 | 9,420 | 0 | | 4,944 | | 2,902 |
| A | 127 | 8-Apr-13 | 18-Jun-13 | 3763 | 30-Jun-14 | 2,126 | | | | | 2,126 | 0 | | 4,944 | | |
| A | 128 | 8-Apr-13 | 20-Apr-14 | 3609 | 21-Apr-14 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | |
| A | 128 | 8-Apr-13 | 20-Apr-14 | 3779 | 7-Jul-14 | 400,000 | 400,000 | | | | | 0 | | 4,944 | | |
| A | 128 | 8-Apr-13 | 20-Apr-14 | 3857 | 22-Nov-14 | 2,400,381 | 2,400,381 | | | | | 0 | | 4,944 | | |
| A | 128 | 8-Apr-13 | 20-Apr-14 | 3860 | 1-Dec-14 | 250,000 | 54,619 | | | 195,381 | | 0 | | 4,944 | | |
| A | 129 | 8-Apr-13 | 14-Nov-13 | 3465 | 2-Jan-14 | 1,600,000 | 1,600,000 | | | | | 0 | | 4,944 | | |
| A | 129 | 8-Apr-13 | 14-Nov-13 | 3567 | 14-Mar-14 | 500,000 | 500,000 | | | | | 0 | | 4,944 | | |
| A | 129 | 8-Apr-13 | 14-Nov-13 | 3701 | 11-Apr-14 | 200,000 | 200,000 | | | | | 0 | | 4,944 | | |
| A | 129 | 8-Apr-13 | 14-Nov-13 | 3746 | 5-Jun-14 | 80,000 | 80,000 | | | | | 0 | | 4,944 | | |
| A | 133 | 8-Apr-13 | 13-Aug-13 | 3597 | 5-Apr-14 | 770,000 | 494,495 | | 40,099 | 235,406 | | 0 | | 4,944 | | 1,982 |
| A | 134 | 8-Apr-13 | 26-Jun-14 | 3616 | 27-Jun-14 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | |
| A | 134 | 8-Apr-13 | 26-Jun-14 | 3805 | 21-Aug-14 | 400,000 | 400,000 | | | | | 0 | | 4,944 | | |
| A | 134 | 8-Apr-13 | 26-Jun-14 | 3910 | 28-Feb-15 | 2,405,813 | 2,405,813 | | | | | 0 | | 4,944 | | |
| A | 209 | 8-Apr-13 | 26-Jun-14 | 3919 | 27-Mar-15 | 262,487 | 49,187 | | | 213,300 | | 0 | | 4,944 | | |
| A | 209 | 8-Apr-13 | 26-Jan-14 | 3485 | 28-Jan-14 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | |
| A | 209 | 8-Apr-13 | 26-Jan-14 | 3548 | 4-Mar-14 | 200,000 | 200,000 | | | | | 0 | | 4,944 | | |
| A | 209 | 8-Apr-13 | 26-Jan-14 | 3782 | 10-Jul-14 | 1,722,486 | 1,722,486 | | | | | 0 | | 4,944 | | |

| Block No | Trial No | OC Date | Booking Date | Receipt No | Receipt Date | Receipt Amount | Towards Sale Deed | Towards Agreement of Construction | Towards Other Taxable Receipts | Towards VAT and Registration Charges | Towards (Other Non-Taxable Receipts | Booking after OC (Yes=0, No=1) | Receipts towards agreement of construction for flats booked before completion | Tax rate under works contract with composition | Estimated Tax Liability based on OC | Estimated Tax Liability |
|----------|----------|----------|--------------|------------|--------------|----------------|-------------------|-----------------------------------|--------------------------------|--------------------------------------|-------------------------------------|--------------------------------|---|--|-------------------------------------|-------------------------|
| A | 209 | 8-Apr-13 | 26-Jan-14 | 3833 | 20-Oct-14 | 832,395 | 832,395 | | | | | 0 | | 4,944 | | |
| A | 209 | 8-Apr-13 | 26-Jan-14 | 3841 | 3-Nov-14 | 139,194 | 139,194 | | | | | 0 | | 4,944 | | |
| A | 209 | 8-Apr-13 | 26-Jan-14 | 3855 | 22-Nov-14 | 5,625 | 5,625 | | | | | 0 | | 4,944 | | |
| A | 210 | 8-Apr-13 | 25-06-2010 | 3907 | 25-Feb-15 | 14,860 | | | | | 14,860 | 1 | | 4,944 | | |
| A | 210 | 8-Apr-13 | 25-06-2010 | 3908 | 25-Feb-15 | 7,160 | | | | | 7,160 | 1 | | 4,944 | | |
| A | 214 | 8-Apr-13 | 4-Jun-10 | 3517 | 6-Feb-14 | 32,961 | | | | | 32,961 | 1 | | 4,944 | | |
| A | 228 | 8-Apr-13 | 31-Dec-13 | 3468 | 4-Jan-14 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | |
| A | 228 | 8-Apr-13 | 31-Dec-13 | 3497 | 21-Jan-14 | 200,000 | 200,000 | | | | | 0 | | 4,944 | | |
| A | 228 | 8-Apr-13 | 31-Dec-13 | 3500 | 7-Feb-14 | 288,000 | 288,000 | | | | | 0 | | 4,944 | | |
| A | 228 | 8-Apr-13 | 31-Dec-13 | 3589 | 3-Apr-14 | 2,311,464 | 2,311,464 | | | | | 0 | | 4,944 | | |
| A | 229 | 8-Apr-13 | 28-Feb-14 | 3590 | 3-Apr-14 | 55,536 | 55,536 | | | | | 0 | | 4,944 | | |
| A | 229 | 8-Apr-13 | 28-Feb-14 | 3548 | 20-Feb-14 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | |
| A | 229 | 8-Apr-13 | 28-Feb-14 | 3600 | 11-Apr-14 | 478,000 | 478,000 | | | | | 0 | | 4,944 | | |
| A | 229 | 8-Apr-13 | 28-Feb-14 | 3764 | 30-Jun-14 | 100,000 | 100,000 | | | | | 0 | | 4,944 | | |
| A | 229 | 8-Apr-13 | 28-Feb-14 | 3774 | 2-Jul-14 | 2,500,000 | 2,400,000 | | 24,219 | 75,781 | | 0 | | 4,944 | | |
| A | 233 | 8-Apr-13 | 30-Dec-13 | 3473 | 4-Jan-14 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | 1,197 |
| A | 233 | 8-Apr-13 | 30-Dec-13 | 3491 | 20-Jan-14 | 150,000 | 150,000 | | | | | 0 | | 4,944 | | |
| A | 233 | 8-Apr-13 | 30-Dec-13 | 3492 | 19-Feb-14 | 50,000 | 50,000 | | | | | 0 | | 4,944 | | |
| A | 233 | 8-Apr-13 | 30-Dec-13 | 3744 | 5-Jun-14 | 363,000 | 363,000 | | | | | 0 | | 4,944 | | |
| A | 233 | 8-Apr-13 | 30-Dec-13 | 3784 | 14-Jul-14 | 2,335,690 | 2,335,690 | | | | | 0 | | 4,944 | | |
| A | 233 | 8-Apr-13 | 30-Dec-13 | 3817 | 4-Sep-14 | 970,440 | 970,440 | | | | | 0 | | 4,944 | | |
| A | 233 | 8-Apr-13 | 30-Dec-13 | 3823 | 15-Sep-14 | 34,219 | 34,219 | | | | | 0 | | 4,944 | | |
| A | 234 | 8-Apr-13 | 31-Mar-14 | 3826 | 7-Oct-14 | 1,185 | 1,185 | | | | | 0 | | 4,944 | | |
| A | 234 | 8-Apr-13 | 31-Mar-14 | 3604 | 3-Apr-14 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | |
| A | 234 | 8-Apr-13 | 31-Mar-14 | 3606 | 7-Apr-14 | 200,000 | 200,000 | | | | | 0 | | 4,944 | | |
| A | 234 | 8-Apr-13 | 31-Mar-14 | 3713 | 29-Apr-14 | 305,000 | 305,000 | | | | | 0 | | 4,944 | | |
| A | 234 | 8-Apr-13 | 31-Mar-14 | 3733 | 24-May-14 | 300,000 | 300,000 | | | | | 0 | | 4,944 | | |
| A | 234 | 8-Apr-13 | 31-Mar-14 | 3737 | 28-May-14 | 139,000 | 139,000 | | | | | 0 | | 4,944 | | |
| A | 309 | 8-Apr-13 | 29-Dec-13 | 3475 | 4-Jun-14 | 1,400,000 | 1,261,000 | | 23,260 | 115,740 | | 0 | | 4,944 | | 1,150 |
| A | 309 | 8-Apr-13 | 29-Dec-13 | 3472 | 4-Jan-14 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | |
| A | 309 | 8-Apr-13 | 29-Dec-13 | 3480 | 15-Jan-14 | 200,000 | 200,000 | | | | | 0 | | 4,944 | | |

Details of receipts - sorted by date of receipt
 Greenwood Estates Service Tax Details 18.03.16 Ver 11t

| Block No | Flat No | OC Date | Booking Date | Receipt No | Receipt Date | Receipt Amount | Towards Sale Deed | Towards Agreement of Construction | Towards Other Taxable Receipts | Towards VAT and Registration Charges | Towards Other Non-Taxable Receipts | Booking after OC (Yes=0, No=1) | Receipts towards agreement of construction for flats booked before completion | Tax rate under works contract with composition | Estimated Tax Liability based on OC | Estimated Tax Liability |
|----------|---------|----------|--------------|------------|--------------|----------------|-------------------|-----------------------------------|--------------------------------|--------------------------------------|------------------------------------|--------------------------------|---|--|-------------------------------------|-------------------------|
| A | 309 | 8-Apr-13 | 29-Dec-13 | 3504 | 27-Jan-14 | 288,000 | 288,000 | | | | | 0 | | 4,944 | | |
| A | 309 | 8-Apr-13 | 29-Dec-13 | 3704 | 16-Apr-14 | 17,000 | 17,000 | | | | | 0 | | 4,944 | | |
| A | 309 | 8-Apr-13 | 29-Dec-13 | 3756 | 16-Jun-14 | 2,302,676 | 2,302,676 | | | | | 0 | | 4,944 | | |
| A | 317 | 8-Apr-13 | 29-Dec-13 | 3825 | 1-Oct-14 | 78,917 | 47,324 | | | | | 0 | | 4,944 | | |
| A | 317 | 8-Apr-13 | 31-Dec-13 | 3475 | 4-Jan-14 | 25,000 | 25,000 | | | 9,875 | | 0 | | 4,944 | | |
| A | 317 | 8-Apr-13 | 31-Dec-13 | 3493 | 20-Jan-14 | 100,000 | 100,000 | | | | | 0 | | 4,944 | | 1,074 |
| A | 317 | 8-Apr-13 | 31-Dec-13 | 3576 | 21-Mar-14 | 100,000 | 100,000 | | | | | 0 | | 4,944 | | |
| A | 317 | 8-Apr-13 | 31-Dec-13 | 3803 | 16-Aug-14 | 220,000 | 220,000 | | | | | 0 | | 4,944 | | |
| A | 317 | 8-Apr-13 | 31-Dec-13 | 3824 | 19-Sep-14 | 31,000 | 31,000 | | | | | 0 | | 4,944 | | |
| A | 320 | 8-Apr-13 | 31-Dec-13 | 3908 | 25-Feb-15 | 2,595,183 | 2,595,183 | | | | | 0 | | 4,944 | | |
| A | 320 | 8-Apr-13 | 24-Feb-12 | 3568 | 15-Mar-14 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | |
| A | 320 | 8-Apr-13 | 5-Oct-14 | 3829 | 7-Oct-14 | 200,000 | 200,000 | | | | | 0 | | 4,944 | | |
| A | 320 | 8-Apr-13 | 5-Oct-14 | 3830 | 8-Oct-14 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | |
| A | 320 | 8-Apr-13 | 5-Oct-14 | 3842 | 5-Nov-14 | 312,000 | 312,000 | | | | | 0 | | 4,944 | | |
| A | 320 | 8-Apr-13 | 5-Oct-14 | 3847 | 17-Nov-14 | 1,792,000 | 1,792,000 | | | | | 0 | | 4,944 | | |
| A | 320 | 8-Apr-13 | 5-Oct-14 | 3892 | 30-Jan-15 | 597,000 | 597,000 | | | | | 0 | | 4,944 | | |
| A | 325 | 8-Apr-13 | 5-Oct-14 | 3893 | 30-Jan-15 | 231,135 | 175,000 | 25,000 | | 31,135 | | 0 | | 4,944 | | 1,236 |
| A | 325 | 8-Apr-13 | 28-Jan-14 | 3486 | 28-Jan-14 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | |
| A | 325 | 8-Apr-13 | 28-Jan-14 | 3546 | 4-Mar-14 | 200,000 | 200,000 | | | | | 0 | | 4,944 | | |
| A | 325 | 8-Apr-13 | 28-Jan-14 | 3806 | 23-Aug-14 | 1,728,275 | 1,728,275 | | | | | 0 | | 4,944 | | |
| A | 325 | 8-Apr-13 | 28-Jan-14 | 3837 | 28-Oct-14 | 835,560 | 835,560 | | | | | 0 | | 4,944 | | |
| A | 325 | 8-Apr-13 | 28-Jan-14 | 3861 | 12-Dec-14 | 149,450 | 149,450 | | | | | 0 | | 4,944 | | |
| A | 325 | 8-Apr-13 | 28-Jan-14 | 3865 | 24-Dec-14 | 9,818 | 9,818 | | | | | 0 | | 4,944 | | |
| A | 334 | 8-Apr-13 | 23-Oct-14 | 3620 | 28-Oct-14 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | |
| A | 334 | 8-Apr-13 | 23-Oct-14 | 3845 | 15-Nov-14 | 200,000 | 200,000 | | | | | 0 | | 4,944 | | |
| A | 334 | 8-Apr-13 | 23-Oct-14 | 3846 | 23-Nov-14 | 294,000 | 294,000 | | | | | 0 | | 4,944 | | |
| A | 334 | 8-Apr-13 | 23-Oct-14 | 3868 | 29-Dec-14 | 146,723 | 146,723 | | | | | 0 | | 4,944 | | |
| A | 334 | 8-Apr-13 | 23-Oct-14 | 3870 | 30-Dec-14 | 2,493,000 | 2,275,277 | | | 217,523 | 200 | 0 | | 4,944 | | |
| A | 417 | 8-Apr-13 | 31-Dec-13 | 3474 | 4-Jan-14 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | |
| A | 417 | 8-Apr-13 | 31-Dec-13 | 3488 | 20-Jan-14 | 200,000 | 200,000 | | | | | 0 | | 4,944 | | |
| A | 417 | 8-Apr-13 | 31-Dec-13 | 3515 | 4-Feb-14 | 288,000 | 288,000 | | | | | 0 | | 4,944 | | |

| Block No | Flat No | OC Date | Booking Date | Receipt No | Receipt Date | Receipt Amount | Towards Agreement of Construction | Towards Other Taxable Receipts | Towards VAT and Registration Charges | Towards Other Non-Taxable Receipts | Booking after OC (Yes=0, No=1) | Receipts towards agreement of construction for flats booked before completion of Tax rate under works | Estimated Tax Liability based on OC | Estimated Tax Liability |
|----------|---------|----------|--------------|------------|--------------|----------------|-----------------------------------|--------------------------------|--------------------------------------|------------------------------------|--------------------------------|---|-------------------------------------|-------------------------|
| A | 417 | 8-Apr-13 | 31-Dec-13 | 3585 | 29-Mar-14 | 67,000 | Towards Sale Deed | | | | 0 | | 4,944 | |
| A | 417 | 8-Apr-13 | 31-Dec-13 | 3595 | 3-Apr-14 | 2,300,000 | | | | | 0 | | 4,944 | |
| A | 417 | 8-Apr-13 | 31-Dec-13 | 3835 | 27-Oct-14 | 71,156 | | | 71,156 | | 0 | | 4,944 | |
| A | 421 | 8-Apr-13 | 20-Oct-13 | 3467 | 4-Jan-14 | 2,394,515 | | | | | 0 | | 4,944 | |
| A | 421 | 8-Apr-13 | 20-Oct-13 | 3498 | 23-Jan-14 | 205,000 | | | | | 0 | | 4,944 | |
| A | 421 | 8-Apr-13 | 20-Oct-13 | 3499 | 24-Jan-14 | 21,103 | | | | | 0 | | 4,944 | |
| A | 425 | 8-Apr-13 | 10-Mar-14 | 3601 | 18-Mar-14 | 25,000 | | | | | 0 | | 4,944 | |
| A | 425 | 8-Apr-13 | 10-Mar-14 | 3602 | 27-Mar-14 | 200,000 | | | | | 0 | | 4,944 | |
| A | 425 | 8-Apr-13 | 10-Mar-14 | 3759 | 24-Jun-14 | 2,665,710 | | | | | 0 | | 4,944 | |
| A | 427 | 8-Apr-13 | 31-Jul-13 | 3466 | 3-Jan-14 | 192,085 | | | 192,085 | | 0 | | 4,944 | |
| A | 428 | 8-Apr-13 | 16-Dec-13 | 3496 | 23-Jan-14 | 900,000 | | | | | 0 | | 4,944 | |
| A | 428 | 8-Apr-13 | 16-Dec-13 | 3496 | 23-Jan-14 | 328,000 | | | | | 0 | | 4,944 | |
| A | 428 | 8-Apr-13 | 16-Dec-13 | 3531 | 1-Mar-14 | 900,000 | | | | | 0 | | 4,944 | |
| A | 428 | 8-Apr-13 | 16-Dec-13 | 3532 | 1-Mar-14 | 200,000 | | | | | 0 | | 4,944 | |
| A | 428 | 8-Apr-13 | 16-Dec-13 | 3533 | 1-Mar-14 | 127,000 | | | | | 0 | | 4,944 | |
| A | 428 | 8-Apr-13 | 16-Dec-13 | 3719 | 10-May-14 | 50,000 | | | | | 0 | | 4,944 | |
| A | 428 | 8-Apr-13 | 16-Dec-13 | 3720 | 10-May-14 | 55,903 | | | | | 0 | | 4,944 | |
| A | 428 | 8-Apr-13 | 16-Dec-13 | 3721 | 10-May-14 | 100,000 | | | | | 0 | | 4,944 | |
| A | 431 | 8-Apr-13 | 24-Feb-12 | 3566 | 14-Mar-14 | 94,097 | | | | | 0 | | 4,944 | |
| A | 503 | 8-Apr-13 | 23-Oct-14 | 3836 | 28-Oct-14 | 216,535 | | 29,533 | 187,002 | | 1 | 29,533 | 4,944 | 1,460 |
| A | 503 | 8-Apr-13 | 23-Oct-14 | 3838 | 1-Nov-14 | 25,000 | | | | | 0 | | 4,944 | |
| A | 503 | 8-Apr-13 | 23-Oct-14 | 3852 | 21-Nov-14 | 200,000 | | | | | 0 | | 4,944 | |
| A | 503 | 8-Apr-13 | 23-Oct-14 | 3874 | 5-Jan-15 | 216,000 | | | | | 0 | | 4,944 | |
| A | 503 | 8-Apr-13 | 23-Oct-14 | 3897 | 31-Jan-15 | 2,467,992 | | | | | 0 | | 4,944 | |
| A | 508 | 8-Apr-13 | 16-Oct-13 | 3479 | 9-Jan-14 | 192,000 | | | 159,992 | | 0 | | 4,944 | |
| A | 508 | 8-Apr-13 | 16-Oct-13 | 3520 | 18-Feb-14 | 1,900,000 | | | | | 0 | | 4,944 | |
| A | 512 | 8-Apr-13 | 9-Aug-13 | 3516 | 7-Feb-14 | 216,518 | | | | | 0 | | 4,944 | |
| A | 512 | 8-Apr-13 | 9-Aug-13 | 3527 | 1-Mar-14 | 200,000 | | 2,935 | 156,065 | | 0 | | 4,944 | 145 |
| A | 513 | 8-Apr-13 | 31-Oct-14 | 3839 | 1-Nov-14 | 3,170 | | | 2,370 | 800 | 0 | | 4,944 | |
| A | 513 | 8-Apr-13 | 31-Oct-14 | 3859 | 1-Dec-14 | 25,000 | | | | | 0 | | 4,944 | |
| A | 513 | 8-Apr-13 | 31-Oct-14 | 3869 | 29-Dec-14 | 200,000 | | | | | 0 | | 4,944 | |
| A | 513 | 8-Apr-13 | 31-Oct-14 | 3869 | 29-Dec-14 | 294,000 | | | | | 0 | | 4,944 | |

| Block No | Flat No | OC Date | Booking Date | Receipt No | Receipt Date | Receipt Amount | Towards Sale Deed | Towards Agreement of Construction | Towards Other Taxable Receipts | Towards VAT and Registration Charges | Towards Other Non-Taxable Receipts | Booking after OC (Yes=0, No=1) | Receipts towards agreement of construction for flats booked before completion | Tax rate under works contract with composition | Estimated Tax Liability based on OC | Estimated Tax Liability |
|----------|---------|----------|--------------|------------|--------------|----------------|-------------------|-----------------------------------|--------------------------------|--------------------------------------|------------------------------------|--------------------------------|---|--|-------------------------------------|-------------------------|
| A | 513 | 8-Apr-13 | 31-Oct-14 | 3876 | 9-Jan-15 | 122,000 | | | | | | 0 | | 4,944 | | |
| A | 513 | 8-Apr-13 | 31-Oct-14 | 3878 | 13-Jan-15 | 2,100,000 | | | | | | 0 | | 4,944 | | |
| A | 513 | 8-Apr-13 | 31-Oct-14 | 3912 | 6-Mar-15 | 183,000 | | | | | | 0 | | 4,944 | | |
| A | 517 | 8-Apr-13 | 30-Jun-14 | 3781 | 7-Jul-14 | 17,000 | | | | 183,000 | | 0 | | 4,944 | | |
| A | 517 | 8-Apr-13 | 30-Jun-14 | 3793 | 26-Jul-14 | 50,000 | | | | | | 0 | | 4,944 | | |
| A | 517 | 8-Apr-13 | 30-Jun-14 | 3797 | 31-Jul-14 | 200,000 | | | | | | 0 | | 4,944 | | |
| A | 517 | 8-Apr-13 | 30-Jun-14 | 3800 | 12-Aug-14 | 280,000 | | | | | | 0 | | 4,944 | | |
| A | 517 | 8-Apr-13 | 30-Jun-14 | 3895 | 7-Feb-15 | 500,000 | | | | | | 0 | | 4,944 | | |
| A | 524 | 8-Apr-13 | 16-Oct-13 | 3552 | 6-Mar-14 | 1,481,379 | | | | | | 0 | | 4,944 | | |
| A | 524 | 8-Apr-13 | 16-Oct-13 | 3553 | 6-Mar-14 | 50,000 | | | | | | 0 | | 4,944 | | |
| A | 526 | 8-Apr-13 | 31-Dec-13 | 3746 | 4-Jan-14 | 58 | | | | | | 0 | | 4,944 | | |
| A | 526 | 8-Apr-13 | 31-Dec-13 | 3502 | 27-Jan-14 | 25,000 | | | | | | 0 | | 4,944 | | |
| A | 526 | 8-Apr-13 | 31-Dec-13 | 3503 | 27-Jan-14 | 1,000,000 | | | | | | 0 | | 4,944 | | |
| A | 526 | 8-Apr-13 | 31-Dec-13 | 3513 | 3-Feb-14 | 500,000 | | | | | | 0 | | 4,944 | | |
| A | 526 | 8-Apr-13 | 31-Dec-13 | 3545 | 4-Mar-14 | 1,000,000 | | | | | | 0 | | 4,944 | | |
| A | 526 | 8-Apr-13 | 31-Dec-13 | 3572 | 21-Mar-14 | 1,100,000 | | | | | | 0 | | 4,944 | | |
| A | 526 | 8-Apr-13 | 31-Dec-13 | 3573 | 21-Mar-14 | 178,000 | | 1,077,000 | | | | 0 | | 4,944 | | 53,247 |
| A | 527 | 8-Apr-13 | 31-Dec-13 | 3718 | 8-May-14 | 45,601 | | 178,000 | | | | 0 | | 4,944 | | 8,800 |
| A | 527 | 8-Apr-13 | 28-Feb-14 | 3547 | 4-Mar-14 | 4,399 | | 18,000 | | 27,601 | | 0 | | 4,944 | | 890 |
| A | 527 | 8-Apr-13 | 28-Feb-14 | 3569 | 19-Mar-14 | 25,000 | | | | 4,399 | | 0 | | 4,944 | | |
| A | 527 | 8-Apr-13 | 28-Feb-14 | 3605 | 4-Apr-14 | 200,000 | | | | | | 0 | | 4,944 | | |
| A | 527 | 8-Apr-13 | 28-Feb-14 | 3788 | 25-Jul-14 | 399,000 | | | | | | 0 | | 4,944 | | |
| A | 527 | 8-Apr-13 | 28-Feb-14 | 3789 | 25-Jul-14 | 624,000 | | | | | | 0 | | 4,944 | | |
| A | 527 | 8-Apr-13 | 28-Feb-14 | 3792 | 26-Jul-14 | 200,000 | | | | | | 0 | | 4,944 | | |
| A | 527 | 8-Apr-13 | 28-Feb-14 | 3794 | 30-Jul-14 | 50,000 | | | | | | 0 | | 4,944 | | |
| A | 527 | 8-Apr-13 | 28-Feb-14 | 3804 | 21-Aug-14 | 250,000 | | | | | | 0 | | 4,944 | | |
| A | 527 | 8-Apr-13 | 28-Feb-14 | 3807 | 25-Aug-14 | 49,850 | | | | | | 0 | | 4,944 | | |
| A | 528 | 8-Apr-13 | 12-Aug-14 | 3811 | 28-Aug-14 | 2,240,000 | | | | | | 0 | | 4,944 | | |
| A | 528 | 8-Apr-13 | 12-Aug-14 | 3812 | 28-Aug-14 | 5,275 | | | | 49,850 | | 0 | | 4,944 | | |
| A | 528 | 8-Apr-13 | 12-Aug-14 | 3812 | 28-Aug-14 | 500,000 | | | | 5,275 | | 0 | | 4,944 | | |
| A | 528 | 8-Apr-13 | 12-Aug-14 | 3812 | 28-Aug-14 | 500,000 | | | | | | 0 | | 4,944 | | |

| Block No | Flat No | OC Date | Booking Date | Receipt No | Receipt Date | Receipt Amount | Towards Sale Deed | Towards Agreement of Construction | Towards Other Taxable Receipts | Towards VAT and Registration Charges | Towards Other Non-Taxable Receipts | Booking after OC (Yes=0, No=1) | Receipts towards agreement of construction for flats booked before completion | Tax rate under works contract with composition | Estimated Tax Liability based on OC | Estimated Tax Liability |
|----------|---------|-----------|--------------|------------|--------------|----------------|-------------------|-----------------------------------|--------------------------------|--------------------------------------|------------------------------------|--------------------------------|---|--|-------------------------------------|-------------------------|
| A | 528 | 8-Apr-13 | 12-Aug-14 | 3813 | 28-Aug-14 | 500,000 | 500,000 | | | | | 0 | | 4,944 | | |
| A | 528 | 8-Apr-13 | 12-Aug-14 | 3814 | 28-Aug-14 | 500,000 | 500,000 | | | | | 0 | | 4,944 | | |
| A | 528 | 8-Apr-13 | 12-Aug-14 | 3815 | 28-Aug-14 | 620,000 | 620,000 | | | | | 0 | | 4,944 | | |
| A | 529 | 8-Apr-13 | 15-Nov-13 | 3534 | 5-May-14 | 2,457,500 | 2,457,500 | | | | | 0 | | 4,944 | | |
| A | 529 | 8-Apr-13 | 15-Nov-13 | 3750 | 10-Jun-14 | 196,459 | 196,459 | | | | | 0 | | 4,944 | | |
| A | 531 | 8-Apr-13 | 29-Mar-12 | 3561 | 11-Mar-14 | 100,000 | | | | | 100,000 | 1 | | 4,944 | | |
| A | 533 | 8-Apr-13 | 23-Apr-14 | 3708 | 24-Apr-14 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | |
| A | 533 | 8-Apr-13 | 23-Apr-14 | 3715 | 3-May-14 | 200,000 | 200,000 | | | | | 0 | | 4,944 | | |
| A | 533 | 8-Apr-13 | 23-Apr-14 | 3724 | 15-May-14 | 295,000 | 295,000 | | | | | 0 | | 4,944 | | |
| A | 533 | 8-Apr-13 | 23-Apr-14 | 3730 | 22-May-14 | 269,125 | 269,125 | | | | | 0 | | 4,944 | | |
| A | 533 | 8-Apr-13 | 23-Apr-14 | 3732 | 24-May-14 | 2,738,538 | 2,738,538 | | | | | 0 | | 4,944 | | |
| A | 533 | 8-Apr-13 | 23-Apr-14 | 3802 | 14-Aug-14 | 391,462 | 391,462 | | | | | 0 | | 4,944 | | |
| A | 533 | 8-Apr-13 | 23-Apr-14 | 3879 | 13-Jan-15 | 10,485 | | | 9,700 | 259,425 | | 0 | | 4,944 | | 480 |
| B | 105 | 13-Mar-14 | 31-Jan-15 | 25000 | 30-Jan-15 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | |
| B | 105 | 13-Mar-14 | 31-Jan-15 | 3903 | 3-Feb-15 | 200,000 | 200,000 | | | | | 0 | | 4,944 | | |
| B | 105 | 13-Mar-14 | 31-Jan-15 | 3904 | 9-Feb-15 | 86,000 | 86,000 | | | | | 0 | | 4,944 | | |
| B | 105 | 13-Mar-14 | 31-Jan-15 | 3905 | 20-Feb-15 | 154,000 | 154,000 | | | | | 0 | | 4,944 | | |
| B | 201 | 13-Mar-14 | 26-Jan-14 | 3507 | 4-Feb-14 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | |
| B | 201 | 13-Mar-14 | 26-Jan-14 | 3523 | 19-Feb-14 | 100,000 | 100,000 | | | | | 0 | | 4,944 | | |
| B | 201 | 13-Mar-14 | 26-Jan-14 | 3524 | 19-Feb-14 | 100,000 | 100,000 | | | | | 0 | | 4,944 | | |
| B | 201 | 13-Mar-14 | 26-Jan-14 | 3557 | 11-Mar-14 | 50,000 | 50,000 | | | | | 0 | | 4,944 | | |
| B | 201 | 13-Mar-14 | 26-Jan-14 | 3558 | 11-Mar-14 | 100,000 | 100,000 | | | | | 0 | | 4,944 | | |
| B | 201 | 13-Mar-14 | 26-Jan-14 | 3559 | 11-Mar-14 | 100,000 | 100,000 | | | | | 0 | | 4,944 | | |
| B | 201 | 13-Mar-14 | 26-Jan-14 | 3560 | 11-Mar-14 | 38,000 | 38,000 | | | | | 0 | | 4,944 | | |
| B | 201 | 13-Mar-14 | 26-Jan-14 | 3575 | 25-Mar-14 | 1,625,000 | 1,625,000 | | | | | 0 | | 4,944 | | |
| B | 201 | 13-Mar-14 | 26-Jan-14 | 3727 | 20-May-14 | 542,000 | 542,000 | | | | | 0 | | 4,944 | | |
| B | 201 | 13-Mar-14 | 26-Jan-14 | 3760 | 1-Jul-14 | 175,875 | 175,875 | | | | | 0 | | 4,944 | | |
| B | 201 | 13-Mar-14 | 26-Jan-14 | 3761 | 1-Jul-14 | 27,088 | 27,088 | | | | | 0 | | 4,944 | | |
| B | 202 | 13-Mar-14 | 26-Jan-14 | 3506 | 4-Feb-14 | 25,000 | 25,000 | | 2,963 | | | 0 | 2,963 | 4,944 | 146 | 146 |
| B | 202 | 13-Mar-14 | 26-Jan-14 | 3521 | 19-Feb-14 | 100,000 | 100,000 | | | | | 0 | | 4,944 | | |
| B | 202 | 13-Mar-14 | 26-Jan-14 | 3522 | 19-Feb-14 | 100,000 | 100,000 | | | | | 0 | | 4,944 | | |

| Block No | Flat No | OC Date | Booking Date | Receipt No | Receipt Date | Receipt Amount | Towards Sale Deed | Towards Agreement of Construction | Towards Other Taxable Receipts | Towards VAT and Registration Charges | Towards Other Non-Taxable Receipts | Booking after OC (Yes=0, No=1) | Receipts towards agreement of construction for flats booked before completion | Tax rate under works contract with composition | Estimated Tax Liability based on OC | Estimated Tax Liability |
|----------|---------|-----------|--------------|------------|--------------|----------------|-------------------|-----------------------------------|--------------------------------|--------------------------------------|------------------------------------|--------------------------------|---|--|-------------------------------------|-------------------------|
| B | 202 | 13-Mar-14 | 26-Jan-14 | 3554 | 7-Mar-14 | 100,000 | 100,000 | | | | | | | 4,944 | | |
| B | 202 | 13-Mar-14 | 26-Jan-14 | 3555 | 7-Mar-14 | 100,000 | 100,000 | | | | | | | 4,944 | | |
| B | 202 | 13-Mar-14 | 26-Jan-14 | 3556 | 7-Mar-14 | 80,000 | 80,000 | | | | | | | 4,944 | | |
| B | 202 | 13-Mar-14 | 26-Jan-14 | 3580 | 27-Mar-14 | 1,338,000 | 1,338,000 | | | | | | | 4,944 | | |
| B | 202 | 13-Mar-14 | 26-Jan-14 | 3740 | 29-May-14 | 239,000 | | 239,000 | | | | | 239,000 | 4,944 | | |
| B | 202 | 13-Mar-14 | 26-Jan-14 | 3741 | 29-May-14 | 526,000 | | 526,000 | | | | | 526,000 | 4,944 | | 11,816 |
| B | 202 | 13-Mar-14 | 26-Jan-14 | 3762 | 1-Jul-14 | 251,103 | | 200,000 | | 51,103 | | | 200,000 | 4,944 | | 26,005 |
| B | 204 | 13-Mar-14 | 16-Mar-15 | 3629 | 12-Mar-15 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | 9,888 |
| B | 204 | 13-Mar-14 | 16-Mar-15 | 3921 | 31-Mar-15 | 200,000 | 200,000 | | | | | 0 | | 4,944 | | |
| B | 205 | 13-Mar-14 | 28-Feb-14 | 3563 | 14-Mar-14 | 25,000 | 25,000 | | | | | | | 4,944 | | |
| B | 205 | 13-Mar-14 | 28-Feb-14 | 3564 | 14-Mar-14 | 200,000 | 200,000 | | | | | | | 4,944 | | |
| B | 205 | 13-Mar-14 | 28-Feb-14 | 3578 | 27-Mar-14 | 218,725 | 218,725 | | | | | | | 4,944 | | |
| B | 205 | 13-Mar-14 | 28-Feb-14 | 3593 | 3-Apr-14 | 2,775,000 | 2,775,000 | | | | | | | 4,944 | | |
| B | 205 | 13-Mar-14 | 28-Feb-14 | 3705 | 18-Apr-14 | 800 | 800 | | | | | | | 4,944 | | |
| B | 206 | 13-Mar-14 | 24-Feb-14 | 3528 | 4-Mar-14 | 25,000 | 25,000 | | | | | | | 4,944 | | |
| B | 206 | 13-Mar-14 | 24-Feb-14 | 3571 | 20-Mar-14 | 400,000 | 400,000 | | | | | | | 4,944 | | |
| B | 206 | 13-Mar-14 | 24-Feb-14 | 3834 | 17-Oct-14 | 1,930,448 | 1,930,448 | | | | | | | 4,944 | | |
| B | 206 | 13-Mar-14 | 24-Feb-14 | 3849 | 20-Nov-14 | 199,552 | 199,552 | | | | | | | 4,944 | | |
| B | 301 | 13-Mar-14 | 26-Jan-14 | 3487 | 28-Jan-14 | 25,000 | 25,000 | | | | | | | 4,944 | | |
| B | 301 | 13-Mar-14 | 26-Jan-14 | 3518 | 11-Feb-14 | 200,000 | 200,000 | | | | | | | 4,944 | | |
| B | 301 | 13-Mar-14 | 26-Jan-14 | 3525 | 28-Feb-14 | 288,000 | 288,000 | | | | | | | 4,944 | | |
| B | 301 | 13-Mar-14 | 26-Jan-14 | 3702 | 11-Apr-14 | 1,625,000 | 1,625,000 | | | | | | | 4,944 | | |
| B | 301 | 13-Mar-14 | 26-Jan-14 | 3743 | 3-Jun-14 | 580,000 | 580,000 | | | | | | | 4,944 | | |
| B | 301 | 13-Mar-14 | 26-Jan-14 | 3769 | 1-Jul-14 | 115,000 | 115,000 | | | | | | | 4,944 | | |
| B | 301 | 13-Mar-14 | 26-Jan-14 | 3786 | 21-Jul-14 | 54,835 | 47,000 | | | | | | | 4,944 | | |
| B | 302 | 13-Mar-14 | 12-May-14 | 3611 | 10-May-14 | 25,000 | 25,000 | | | 6,235 | | | 1,600 | 4,944 | | 79 |
| B | 302 | 13-Mar-14 | 12-May-14 | 3738 | 28-May-14 | 160,000 | 160,000 | | | | | 0 | | 4,944 | | |
| B | 302 | 13-Mar-14 | 12-May-14 | 3739 | 28-May-14 | 102,000 | 102,000 | | | | | 0 | | 4,944 | | |
| B | 302 | 13-Mar-14 | 12-May-14 | 3866 | 24-Dec-14 | 2,539,184 | 2,539,184 | | | | | 0 | | 4,944 | | |
| B | 303 | 13-Mar-14 | 30-Jun-13 | 3538 | 24-Feb-14 | 103,900 | | | | 71,110 | 32,790 | | | 4,944 | | |
| B | 303 | 13-Mar-14 | 30-Jun-13 | 3706 | 19-Apr-14 | 988 | | | | | 988 | | | 4,944 | | |

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| Block No | Flat No | OC Date | Booking Date | Receipt No | Receipt Date | Receipt Amount | Towards Sale Deed | Towards Agreement of Construction | Towards Other Taxable Receipts | Towards VAT and Registration Charges | Towards Other Non-Taxable Receipts | Booking after OC (Yes=0, No=1) | Receipts towards agreement of construction for flats booked before completion | Tax rate under works contract with composition | Estimated Tax Liability based on OC | Estimated Tax Liability |
|----------|---------|-----------|--------------|------------|--------------|----------------|-------------------|-----------------------------------|--------------------------------|--------------------------------------|------------------------------------|--------------------------------|---|--|-------------------------------------|-------------------------|
| B | 304 | 13-Mar-14 | 24-Feb-14 | 3529 | 4-Mar-14 | 25,000 | 25,000 | | | | | | | 4,944 | | |
| B | 304 | 13-Mar-14 | 24-Feb-14 | 3562 | 12-Mar-14 | 200,000 | 200,000 | | | | | | | 4,944 | | |
| B | 304 | 13-Mar-14 | 24-Feb-14 | 3843 | 10-Nov-14 | 1,888,000 | 1,888,000 | | | | | | | 4,944 | | |
| B | 305 | 13-Mar-14 | 8-Aug-13 | 3858 | 1-Dec-14 | 500,000 | 500,000 | | | | | | | 4,944 | | |
| B | 306 | 13-Mar-14 | 16-Jan-12 | 3478 | 8-Jan-14 | 106,075 | | 106,075 | | | | | 106,075 | 4,944 | | 5,244 |
| B | 401 | 13-Mar-14 | 2-Dec-14 | 3623 | 5-Dec-14 | 25,000 | 25,000 | | | | | | | 4,944 | | |
| B | 401 | 13-Mar-14 | 2-Dec-14 | 3864 | 19-Dec-14 | 200,000 | 200,000 | | | | | | | 4,944 | | |
| B | 401 | 13-Mar-14 | 2-Dec-14 | 3873 | 3-Jan-15 | 300,000 | 300,000 | | | | | | | 4,944 | | |
| B | 401 | 13-Mar-14 | 2-Dec-14 | 3888 | 27-Jan-15 | 500,000 | 500,000 | | | | | | | 4,944 | | |
| B | 401 | 13-Mar-14 | 2-Dec-14 | 3889 | 27-Jan-15 | 500,000 | 500,000 | | | | | | | 4,944 | | |
| B | 401 | 13-Mar-14 | 2-Dec-14 | 3890 | 27-Jan-15 | 500,000 | 500,000 | | | | | | | 4,944 | | |
| B | 402 | 13-Mar-14 | 1-Dec-14 | 3622 | 5-Dec-14 | 25,000 | 25,000 | | | | | | | 4,944 | | |
| B | 402 | 13-Mar-14 | 1-Dec-14 | 3625 | 30-Dec-14 | 200,000 | 200,000 | | | | | | | 4,944 | | |
| B | 402 | 13-Mar-14 | 1-Dec-14 | 3626 | 13-Jan-15 | 200,000 | 200,000 | | | | | | | 4,944 | | |
| B | 402 | 13-Mar-14 | 1-Dec-14 | 3891 | 28-Jan-15 | 2,715,000 | 2,715,000 | | | | | | | 4,944 | | |
| B | 404 | 13-Mar-14 | 31-Dec-14 | 3872 | 31-Dec-14 | 25,000 | 25,000 | | | | | | | 4,944 | | |
| B | 404 | 13-Mar-14 | 31-Dec-14 | 3884 | 19-Jan-15 | 200,000 | 200,000 | | | | | | | 4,944 | | |
| B | 404 | 13-Mar-14 | 31-Dec-14 | 3899 | 9-Feb-15 | 200,000 | 200,000 | | | | | | | 4,944 | | |
| B | 404 | 13-Mar-14 | 31-Dec-14 | 3900 | 9-Feb-15 | 129,820 | 129,820 | | | | | | | 4,944 | | |
| B | 404 | 13-Mar-14 | 31-Dec-14 | 3917 | 24-Mar-15 | 2,550,000 | 2,417,180 | | | 132,820 | | | | 4,944 | | |
| B | 405 | 13-Mar-14 | 28-Feb-14 | 3551 | 26-Feb-14 | 25,000 | 25,000 | | | | | | | 4,944 | | |
| B | 405 | 13-Mar-14 | 28-Feb-14 | 3856 | 29-Mar-14 | 200,000 | 200,000 | | | | | | | 4,944 | | |
| B | 405 | 13-Mar-14 | 28-Feb-14 | 3717 | 7-May-14 | 298,000 | 298,000 | | | | | | | 4,944 | | |
| B | 405 | 13-Mar-14 | 28-Feb-14 | 3729 | 21-May-14 | 65,000 | 65,000 | | | | | | | 4,944 | | |
| B | 405 | 13-Mar-14 | 28-Feb-14 | 3751 | 10-Jun-14 | 2,000,000 | 2,000,000 | | | | | | | 4,944 | | |
| B | 405 | 13-Mar-14 | 28-Feb-14 | 3810 | 22-Aug-14 | 47,350 | 47,350 | | | | | | | 4,944 | | |
| B | 406 | 13-Mar-14 | 28-Feb-14 | 3819 | 12-Sep-14 | 390,000 | 352,650 | | | 37,350 | | | | 4,944 | | |
| B | 501 | 13-Mar-14 | 24-Aug-12 | 3574 | 24-Mar-14 | 200,000 | | 129,000 | | 71,000 | | | 129,000 | 4,944 | | 6,378 |
| B | 501 | 13-Mar-14 | 19-Apr-14 | 7E=05 | 22-Apr-14 | 225,000 | 225,000 | | | | | | | 4,944 | | |
| B | 501 | 13-Mar-14 | 19-Apr-14 | 3722 | 10-May-14 | 1,258,000 | 1,258,000 | | | | | | | 4,944 | | |
| B | 501 | 13-Mar-14 | 19-Apr-14 | 3754 | 14-Jun-14 | 1,258,000 | 1,258,000 | | | | | | | 4,944 | | |

| Block No | Flat No | OC Date | Booking Date | Receipt No | Receipt Date | Receipt Amount | Towards Sale Deed | Towards Agreement of Construction | Towards Other Taxable Receipts | Towards VAT and Registration Charges | Towards Other Non-Taxable Receipts | Booking after OC (Yes=0, No=1) | Receipts towards agreement of construction for flats booked before completion | Tax rate under works contract with composition | Estimated Tax Liability based on OC | Estimated Tax Liability |
|----------|---------|-----------|--------------|------------|--------------|----------------|-------------------|-----------------------------------|--------------------------------|--------------------------------------|------------------------------------|--------------------------------|---|--|-------------------------------------|-------------------------|
| B | 501 | 13-Mar-14 | 19-Apr-14 | 3801 | 8-Aug-14 | 200,000 | 200,000 | | | | | 0 | | 4,944 | | |
| B | 501 | 13-Mar-14 | 19-Apr-14 | 3809 | 26-Aug-14 | 217,723 | | | 34,728 | 182,995 | | 0 | | 4,944 | | |
| B | 502 | 13-Mar-14 | 31-Dec-14 | | 6-Jan-15 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | 1,717 |
| B | 502 | 13-Mar-14 | 31-Dec-14 | 3882 | 24-Jan-15 | 200,000 | 200,000 | | | | | 0 | | 4,944 | | |
| B | 502 | 13-Mar-14 | 31-Dec-14 | 3894 | 30-Jan-15 | 289,000 | 289,000 | | | | | 0 | | 4,944 | | |
| B | 502 | 13-Mar-14 | 31-Dec-14 | 3896 | 16-Feb-15 | 1,000,000 | 1,000,000 | | | | | 0 | | 4,944 | | |
| B | 502 | 13-Mar-14 | 31-Dec-14 | 3914 | 12-Mar-15 | 600,000 | 600,000 | | | | | 0 | | 4,944 | | |
| B | 504 | 13-Mar-14 | 31-Dec-14 | 3916 | 24-Mar-15 | 500,000 | 500,000 | | | | | 0 | | 4,944 | | |
| B | 504 | 13-Mar-14 | 31-Dec-14 | 3871 | 27-Dec-14 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | |
| B | 504 | 13-Mar-14 | 31-Dec-14 | 3880 | 14-Jan-15 | 200,000 | 200,000 | | | | | 0 | | 4,944 | | |
| B | 504 | 13-Mar-14 | 31-Dec-14 | 3901 | 10-Feb-15 | 329,820 | 329,820 | | | | | 0 | | 4,944 | | |
| B | 504 | 13-Mar-14 | 31-Dec-14 | 3915 | 14-Mar-15 | 2,550,000 | 2,417,180 | | | 132,820 | | 0 | | 4,944 | | |
| C | 107 | 4-Nov-11 | 15-May-14 | 3613 | 19-May-14 | 25,000 | 25,000 | | | | | 0 | | 4,944 | | |
| C | 107 | 4-Nov-11 | 15-May-14 | 3728 | 14-Jun-14 | 200,000 | 200,000 | | | | | 0 | | 4,944 | | |
| C | 107 | 4-Nov-11 | 15-May-14 | 3753 | 14-Jun-14 | 288,000 | 288,000 | | | | | 0 | | 4,944 | | |
| C | 107 | 4-Nov-11 | 15-May-14 | 3767 | 30-Jun-14 | 500,000 | 500,000 | | | | | 0 | | 4,944 | | |
| C | 107 | 4-Nov-11 | 15-May-14 | 3768 | 1-Jul-14 | 361,306 | 361,306 | | | | | 0 | | 4,944 | | |
| C | 107 | 4-Nov-11 | 15-May-14 | 3770 | 1-Jul-14 | 50,000 | 50,000 | | | | | 0 | | 4,944 | | |
| C | 107 | 4-Nov-11 | 15-May-14 | 3772 | 1-Jul-14 | 115,694 | 115,694 | | | | | 0 | | 4,944 | | |
| C | 107 | 4-Nov-11 | 15-May-14 | 3773 | 1-Jul-14 | 598,000 | 598,000 | | | | | 0 | | 4,944 | | |
| C | 107 | 4-Nov-11 | 15-May-14 | 3787 | 23-Jul-14 | 207,500 | 207,500 | | | | | 0 | | 4,944 | | |
| C | 107 | 4-Nov-11 | 15-May-14 | 3790 | 26-Jul-14 | 662,000 | 454,500 | | | | | 0 | | 4,944 | | |
| C | 107 | 4-Nov-11 | 15-May-14 | 3818 | 4-Sep-14 | 25,918 | | | | | | 0 | | 4,944 | | |
| C | 118 | 4-Nov-11 | 23-Sep-11 | 3799 | 8-Aug-14 | 105,559 | | | | | | 0 | | 4,944 | | 1,276 |
| C | 123 | 4-Nov-11 | 15-01-2008 | 3898 | 7-Feb-15 | 51,207 | | 51,207 | | | | 1 | | 4,944 | | |
| C | 407 | 4-Nov-11 | 16-Mar-15 | 3549 | 25-Feb-14 | 45,000 | | 45,000 | | | | 1 | 51,207 | 4,944 | 2,532 | 2,532 |
| C | 407 | 4-Nov-11 | 16-Mar-15 | 3550 | 26-Feb-14 | 32,000 | | 32,000 | | | | 0 | | 4,944 | 2,225 | 2,225 |
| C | 407 | 4-Nov-11 | 16-Mar-15 | 3628 | 6-Mar-15 | 25,000 | 25,000 | | | | | 0 | | 4,944 | 1,582 | 1,582 |
| C | 411 | 4-Nov-11 | 21-10-2007 | 3758 | 24-Jun-14 | 161,750 | | | | | | 0 | | 4,944 | | |
| | | | | | | 144,585,486 | 135,190,266 | 3,987,512 | 251,919 | 4,825,674 | 83,375 | 1 | 1,285,378 | 4,944 | 63,549 | 209,597 |

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Greenwood Estates Service Tax Details 18.03.16 Ver 116
Annexure A - Sale Deed Detail

| S No. | Block | Flat No. | Value of Sale Deed | Receipts Towards Sale Deed |
|-------|-------|----------|--------------------|----------------------------|
| 1 | A | 102 | 3,126,000 | - |
| 2 | A | 103 | 3,126,000 | 3,091,785 |
| 3 | A | 104 | 3,988,000 | 727,136 |
| 4 | A | 105 | 3,003,000 | 3,003,000 |
| 5 | A | 110 | 3,821,000 | 2,560,650 |
| 6 | A | 113 | 2,880,000 | 2,880,000 |
| 7 | A | 114 | 2,548,000 | 2,548,000 |
| 8 | A | 118 | 3,738,000 | 313,000 |
| 9 | A | 123 | 1,372,000 | - |
| 10 | A | 125 | 2,911,000 | 2,407,729 |
| 11 | A | 127 | 3,988,000 | - |
| 12 | A | 128 | 2,880,000 | 2,880,000 |
| 13 | A | 129 | 2,880,000 | 2,380,000 |
| 14 | A | 133 | 3,738,000 | 494,495 |
| 15 | A | 134 | 2,880,000 | 2,880,000 |
| 16 | A | 209 | 3,126,000 | 2,924,700 |
| 17 | A | 210 | 1,372,000 | - |
| 18 | A | 214 | 3,174,000 | - |
| 19 | A | 228 | 2,880,000 | 2,880,000 |
| 20 | A | 229 | 3,003,000 | 3,003,000 |
| 21 | A | 233 | 3,988,000 | 3,929,534 |
| 22 | A | 234 | 2,230,000 | 2,230,000 |
| 23 | A | 309 | 2,880,000 | 2,880,000 |
| 24 | A | 317 | 3,126,000 | 3,071,183 |
| 25 | A | 320 | 3,126,000 | 3,126,000 |
| 26 | A | 325 | 1,372,000 | 2,948,103 |
| 27 | A | 334 | 2,941,000 | 2,941,000 |
| 28 | A | 417 | 2,880,000 | 2,880,000 |
| 29 | A | 421 | 2,880,000 | 2,620,618 |
| 30 | A | 425 | 3,065,000 | 2,890,710 |
| 31 | A | 427 | 3,738,000 | - |
| 32 | A | 428 | 2,880,000 | 2,655,000 |
| 33 | A | 431 | 2,548,000 | - |
| 34 | A | 503 | 2,941,000 | 2,941,000 |
| 35 | A | 508 | 2,880,000 | 2,116,518 |
| 36 | A | 512 | 2,126,000 | 41,000 |
| 37 | A | 513 | 2,941,000 | 2,941,000 |
| 38 | A | 517 | 2,880,000 | 2,511,379 |
| 39 | A | 524 | 2,880,000 | 50,058 |
| 40 | A | 526 | 2,548,000 | 2,548,000 |
| 41 | A | 527 | 3,988,000 | 3,988,000 |
| 42 | A | 528 | 2,620,000 | 2,620,000 |
| 43 | A | 529 | 2,880,000 | 2,653,959 |
| 44 | A | 531 | 1,372,000 | - |
| 45 | A | 533 | 3,650,000 | 3,650,000 |
| 46 | B | 105 | 3,065,000 | 465,000 |

Greenwood Estates Service Tax Details 18.03.16 Ver 116
Annexure A - Sale Deed Detail

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| S No. | Block | Flat No. | Value of Sale Deed | Receipts Towards Sale Deed |
|--------------|-------|----------|--------------------|----------------------------|
| 47 | B | 201 | 2,880,000 | 2,880,000 |
| 48 | B | 202 | 1,843,000 | 1,843,000 |
| 49 | B | 204 | 2,972,000 | 225,000 |
| 50 | B | 205 | 3,238,000 | 3,219,525 |
| 51 | B | 206 | 2,614,000 | 2,555,000 |
| 52 | B | 301 | 2,880,000 | 2,880,000 |
| 53 | B | 302 | 2,868,000 | 2,826,184 |
| 54 | B | 303 | 2,125,000 | - |
| 55 | B | 304 | 2,880,000 | 2,113,000 |
| 56 | B | 305 | 3,048,000 | 500,000 |
| 57 | B | 306 | 1,700,000 | - |
| 58 | B | 401 | 3,003,000 | 2,025,000 |
| 59 | B | 402 | 3,167,000 | 3,140,000 |
| 60 | B | 404 | 2,972,000 | 2,972,000 |
| 61 | B | 405 | 2,988,000 | 2,988,000 |
| 62 | B | 406 | 920,000 | - |
| 63 | B | 501 | 2,941,000 | 2,941,000 |
| 64 | B | 502 | 2,898,000 | 2,614,000 |
| 65 | B | 504 | 2,972,000 | 2,972,000 |
| 66 | C | 107 | 2,800,000 | 2,800,000 |
| 67 | C | 118 | 1,372,000 | - |
| 68 | C | 123 | 1,027,000 | - |
| 69 | C | 407 | 2,911,000 | 25,000 |
| 70 | C | 411 | 2,180,000 | - |
| Total | | | 196,058,000 | 135,190,266 |

Wood Estates Service Tax Details 18.03.16 Ver 11F
Annexure B - Details of Receipts

| S No | Block No | Flat No | Receipt Amount | Receipt towards Sale Deed | Receipt towards Agreement of Construction | Receipts towards non-taxable receipts like VAT, Reg charges, Stamp duty, etc. | Receipts towards taxable receipts | Abatement @ 40% | Total taxable receipts | Service tax @ 12.36% for receipts |
|------|----------|---------|----------------|---------------------------|---|---|-----------------------------------|-----------------|------------------------|-----------------------------------|
| 1 | A | 102 | 203,875 | - | - | 203,875 | - | - | - | - |
| 2 | A | 103 | 3,091,785 | 3,091,785 | - | - | - | - | - | - |
| 3 | A | 104 | 825,546 | 727,136 | - | - | - | - | - | - |
| 4 | A | 105 | 3,225,000 | 3,003,000 | - | 1,600 | 220,400 | 640 | 1,600 | 79 |
| 5 | A | 110 | 2,560,650 | 2,560,650 | - | - | - | - | - | - |
| 6 | A | 113 | 2,903,000 | 2,880,000 | - | 22,218 | 782 | 8,887 | 22,218 | 1,098 |
| 7 | A | 114 | 4,007,950 | 2,548,000 | 1,273,000 | - | 186,950 | 509,200 | 1,273,000 | 62,937 |
| 8 | A | 118 | 666,813 | 313,000 | - | 35,158 | 318,655 | 14,063 | 35,158 | 1,738 |
| 9 | A | 123 | 68,794 | - | - | 68,794 | - | - | - | - |
| 10 | A | 125 | 2,407,729 | 2,407,729 | - | - | - | - | - | - |
| 11 | A | 127 | 363,673 | - | 58,697 | - | 304,976 | 23,479 | 58,697 | 2,902 |
| 12 | A | 128 | 3,075,381 | 2,880,000 | - | - | 195,381 | - | - | - |
| 13 | A | 129 | 2,380,000 | 2,380,000 | - | - | - | - | - | - |
| 14 | A | 133 | 770,000 | 494,495 | - | 40,099 | 235,406 | 16,040 | 40,099 | 1,982 |
| 15 | A | 134 | 3,093,300 | 2,880,000 | - | - | 213,300 | - | - | - |
| 16 | A | 209 | 2,924,700 | 2,924,700 | - | - | - | - | - | - |
| 17 | A | 210 | 22,020 | - | - | 22,020 | - | - | - | - |
| 18 | A | 214 | 32,961 | - | - | 32,961 | - | - | - | - |
| 19 | A | 228 | 2,880,000 | 2,880,000 | - | - | - | - | - | - |
| 20 | A | 229 | 3,103,000 | 3,003,000 | - | 24,219 | 75,781 | 9,688 | 24,219 | 1,197 |
| 21 | A | 233 | 3,929,534 | 3,929,534 | - | - | - | - | - | - |
| 22 | A | 234 | 2,369,000 | 2,230,000 | - | 23,260 | 115,740 | 9,304 | 23,260 | 1,150 |
| 23 | A | 309 | 2,911,593 | 2,880,000 | - | 21,718 | 9,875 | 8,687 | 21,718 | 1,074 |
| 24 | A | 317 | 3,071,183 | 3,071,183 | - | - | - | - | - | - |
| 25 | A | 320 | 3,182,135 | 3,126,000 | 25,000 | - | 31,135 | 10,000 | 25,000 | 1,236 |

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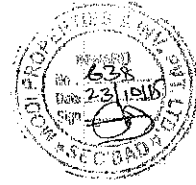
Wood Estates Service Tax Details 18.03.16 Ver 11
Annexure B - Details of Receipts

| S No | Block No | Flat No | Receipt Amount | Receipt towards Sale Deed | Receipt towards Agreement of Construction | Other Taxable Receipts | Receipts towards non-taxable receipts like VAT, Reg charges, Stamp duty, etc. | Total taxable receipts | Abatement @ 40% | Service tax @ 12.36% for receipts |
|------|----------|---------|----------------|---------------------------|---|------------------------|---|------------------------|-----------------|-----------------------------------|
| 26 | A | 325 | 2,948,103 | 2,948,103 | - | - | - | - | - | - |
| 27 | A | 334 | 3,158,723 | 2,941,000 | - | - | 217,723 | - | - | - |
| 28 | A | 417 | 2,951,156 | 2,880,000 | - | - | 71,156 | - | - | - |
| 29 | A | 421 | 2,620,618 | 2,620,618 | - | - | - | - | - | - |
| 30 | A | 425 | 2,890,710 | 2,890,710 | - | - | - | - | - | - |
| 31 | A | 427 | 192,085 | - | - | - | 192,085 | - | - | - |
| 32 | A | 428 | 2,660,903 | 2,655,000 | - | 5,903 | - | 5,903 | 2,361 | 292 |
| 33 | A | 431 | 216,535 | - | 29,533 | - | 187,002 | 29,533 | 11,813 | 1,460 |
| 34 | A | 503 | 3,100,992 | 2,941,000 | - | - | 159,992 | - | - | - |
| 35 | A | 508 | 2,116,518 | 2,116,518 | - | - | - | - | - | - |
| 36 | A | 512 | 203,170 | 41,000 | - | 2,935 | 159,235 | 2,935 | 1,174 | 145 |
| 37 | A | 513 | 3,124,000 | 2,941,000 | - | - | 183,000 | - | - | - |
| 38 | A | 517 | 2,511,379 | 2,511,379 | - | - | - | - | - | - |
| 39 | A | 524 | 50,058 | 50,058 | - | - | - | - | - | - |
| 40 | A | 526 | 3,853,000 | 2,548,000 | 1,273,000 | - | 32,000 | 1,273,000 | 509,200 | 62,937 |
| 41 | A | 527 | 4,043,125 | 3,988,000 | - | - | 55,125 | - | - | - |
| 42 | A | 528 | 2,620,000 | 2,620,000 | - | - | - | - | - | - |
| 43 | A | 529 | 2,653,959 | 2,653,959 | - | - | - | - | - | - |
| 44 | A | 531 | 100,000 | - | - | - | 100,000 | - | - | - |
| 45 | A | 533 | 3,929,610 | 3,650,000 | - | 9,700 | 269,910 | 9,700 | 3,880 | 480 |
| 46 | B | 105 | 465,000 | 465,000 | - | - | - | - | - | - |
| 47 | B | 201 | 2,882,963 | 2,880,000 | - | 2,963 | - | 2,963 | 1,185 | 146 |
| 48 | B | 202 | 2,859,103 | 1,843,000 | 965,000 | - | 51,103 | 965,000 | 386,000 | 47,710 |
| 49 | B | 204 | 225,000 | 225,000 | - | - | - | - | - | - |
| 50 | B | 205 | 3,219,525 | 3,219,525 | - | - | - | - | - | - |

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| S No | Block No | Flat No | Receipt Amount | Receipt towards Sale Deed | Receipt towards Agreement of Construction | Receipts towards non-taxable receipts like VAT, Reg charges, Stamp duty, etc. | Total taxable receipts | Abatement @ 40% | Service tax receipts @ 12.36% for |
|------|----------|---------|----------------|---------------------------|---|---|------------------------|-----------------|-----------------------------------|
| 51 | B | 206 | 2,555,000 | 2,555,000 | - | - | - | - | - |
| 52 | B | 301 | 2,887,835 | 2,880,000 | - | 1,600 | 1,600 | 640 | 79 |
| 53 | B | 302 | 2,826,184 | 2,826,184 | - | - | - | - | - |
| 54 | B | 303 | 104,888 | - | - | 104,888 | - | - | - |
| 55 | B | 304 | 2,113,000 | 2,113,000 | - | - | - | - | - |
| 56 | B | 305 | 500,000 | 500,000 | - | - | - | - | - |
| 57 | B | 306 | 106,075 | - | 106,075 | - | 106,075 | 42,430 | 5,244 |
| 58 | B | 401 | 2,025,000 | 2,025,000 | - | - | - | - | - |
| 59 | B | 402 | 3,140,000 | 3,140,000 | - | - | - | - | - |
| 60 | B | 404 | 3,104,820 | 2,972,000 | - | 132,820 | - | - | - |
| 61 | B | 405 | 3,025,350 | 2,988,000 | - | 37,350 | - | - | - |
| 62 | B | 406 | 200,000 | - | 129,000 | - | - | - | - |
| 63 | B | 501 | 3,158,723 | 2,941,000 | - | 71,000 | 129,000 | 51,600 | 6,378 |
| 64 | B | 502 | 2,614,000 | 2,614,000 | - | 182,995 | 34,728 | 13,891 | 1,717 |
| 65 | B | 504 | 3,104,820 | 2,972,000 | - | - | - | - | - |
| 66 | C | 107 | 3,033,418 | 2,800,000 | - | 25,818 | 25,818 | 10,327 | 1,276 |
| 67 | C | 118 | 105,559 | - | - | 105,559 | - | - | - |
| 68 | C | 123 | 51,207 | - | 51,207 | - | 51,207 | 20,483 | 2,532 |
| 69 | C | 407 | 102,000 | 25,000 | 77,000 | - | 77,000 | 30,800 | 3,807 |
| 70 | C | 411 | 161,750 | - | - | 161,750 | - | - | - |
| | | | 144,585,486 | 135,190,266 | 3,987,512 | 5,155,789 | 4,239,431 | 1,695,772 | 209,597 |

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सेवा कर प्रधान आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF SERVICE TAX
सेवा कर आयुक्तालय, हैदराबाद-: SERVICE TAX COMMISSIONERATE,
HYDERABAD

11-5-423/1/A:: सीताराम प्रसाद टावर:: रेड हिलस:: हैदराबाद -4
11-5-423/1/A:: SITARAM PRASAD TOWER:: RED HILLS:: HYDERABAD-4

OR No.131/2015 - Adjn.(ST)(Commr)
C.No: IV/16/197/2011-ST.Gr.X

Dated:21.10.2015.

SHOW CAUSE NOTICE

(Notice under Section 73(1A) of the Finance Act 1994)

Sub::Service Tax - Non-Payment of Service Tax on Taxable Services rendered by M/s. Greenwood Estates, Hyderabad- Issue of Show Cause Notice - Regarding.

M/s. Greenwood Estates, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad-500 003 (here-in-after referred as "M/s Greenwood" or "the assessee(s)") are engaged in providing "Works Contract Service". The assessee is a registered partnership firm and got themselves registered with the department vide Service Tax Registration Number AAHFG0711BST001.

2. As seen from the records, the assessee entered into i) sale deed for sale of undivided portion of land together with semi finished portion of the flat and ii) agreement for construction, with their customers. On execution of the sale deed the right in a property got transferred to the customer, hence the construction service rendered by the assesseees to their customers under agreement of construction is classifiable under "Works Contract Service" under Section 65 (105) (zzzza) under Service tax as there exists service provider and receiver relationship between them. As there is transfer of property in goods in execution of the said construction agreements, it appears that the services rendered by them after execution of sale deed against agreements of construction to each of their customers to whom the land was already sold are taxable services under "Works Contract Service".

relevant period, there are 5 quarters period for which calculations are indicated separately. However, the service tax liability has been reckoned only for the period upto December'2013 and the service tax liability for the period January'2014 to March'2014 has not been added in the total while arriving at the tax liability which was demanded in the Show Cause Notice. Hence, the present Show Cause Notice covers period **January, 2014 to March, 2015**, which is inclusive of January'2014 to March'2015.

4.1 As per the information furnished by the assessee vide their letter dated 17.09.2014,27.09.2014, 27.10.2014, 19.02.2015,25.05.2015, 27.08.2015 and 18.09.2015 along with statements, it is seen that **"the assessee"** have rendered taxable services under the category of "Works Contract Services" during the period **January, 2014 to March, 2015**. The assessee had rendered services for a taxable value of **Rs. 14,42,58,886/- (Rupees Fourteen Crores, Forty two Lakhs Fifty eight Thousand Eight Hundred and eighty six only)**. After deduction of VAT of Rs.44,17,600/- the taxable value works out to **Rs.13,98,40,886/-** on which service tax (including Education and S & H.E cess) works out to **Rs.69,13,733/-**. An amount of **Rs.69,13,733/-**, unpaid paid for the services rendered during the said period, is detailed in the **Annexure enclosed**.

5. Vide Finance Act, 2012, sub section (1A) was inserted in Section 73 which reads as under:

SECTION 73 (1A) - Notwithstanding anything contained in sub-section (1) (except the period of eighteen months of serving the notice for recovery of service tax), the Central Excise Officer may serve, subsequent to any notice or notices served under that sub-section, a statement, containing the details of service tax not levied or paid or short levied or short paid or erroneously refunded for the subsequent period, on the person chargeable to service tax, then, service of such statement shall be deemed to be service of notice on such person, subject to the condition that the grounds relied upon for the subsequent period are same as are mentioned in the earlier notices.

6. The grounds as explained in the show cause cum demand notices issued above are also applicable to the present case. Hence, this statement of demand/show cause notice is issued in terms of **Section 73 (1A)** of the **Finance Act, 1994** for the period **January, 2014 to March, 2015**.

7. In view of the above, **M/s Greenwood Estates, 5-4-187/3 & 4, II floor, Soham Mansion, M.G.Road, Secunderabad-500 003**, are hereby required to show cause to the **Commissioner of Service Tax, Office of the Principal Commissioner of Service Tax, Hyderabad-Service Tax Commissionerate, 11-5-423/1/A, Sitaram Prasad Tower, Red Hills, Hyderabad- 500004** within **30 (thirty) days** of receipt of this Notice as to why:-

- (i) An amount of **Rs.69,13,733/- (Rupees Sixty nine Lakhs thirteen Thousand Seven Hundred and thirty three only)** including Education

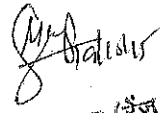
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M/s GREEN WOOD ESTATES

ANNEXURE

From 01.01.2014 to 31.03.2015

| Before OC | | After OC | | TOTAL Tax payable |
|-------------------------|------------|-------------------------|-------------|-------------------|
| Gross Receipts | 21,212,565 | Gross Receipts | 123,045,921 | 144,258,486 |
| Less VAT & Registration | 374,517 | Less VAT & Registration | 4,043,083 | 4,417,600 |
| Net Receipts | 20,838,048 | Net Receipts | 119,002,838 | 139,840,886 |
| Tax Rate | 4.944% | Tax Rate | 4.944% | |
| Total Tax Payable | 1,030,233 | | 5,883,500 | 6,913,733 |


 अधीक्षक (रेंज - II क)
 Superintendent (Range - II A)
 सेवा कर प्रधान आयुक्त का कार्यालय
 O/o. the Principal Commissioner of Service Tax
 हैदराबाद/HYDERABAD.