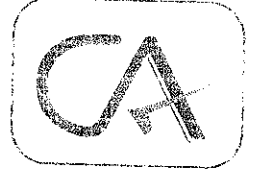


Hiregange & Associates
Chartered Accountants

client copy



Date: 08.02.2018

To

The Commissioner (Appeals-II),
7th Floor, GST Bhavan,
L.B Stadium Road,
Basheerbagh,
Hyderabad-500 004

Dear Sir,

Sub: Filing of Appeal against the Order of Assistant Commissioner of Service tax in Order-In- Original No. 45/2016-Adjn(ST)(AC) dated 30.12.2016 pertaining to M/s. Paramount Builders.

With reference to the above, we are authorized to represent M/s. Paramount Builders and herewith enclose the appeal memorandum against Order-In-Original No. 45/2016-Adjn(ST)(AC) dated 30.12.2016 passed by Assistant Commissioner of Service Tax, Division-II, Service Tax Commissionerate Room No. 600, 5th Floor, Kendriya Shulk Bhavan, Basheerbagh Hyderabad-500 004 in form ST-4 along with annexures.

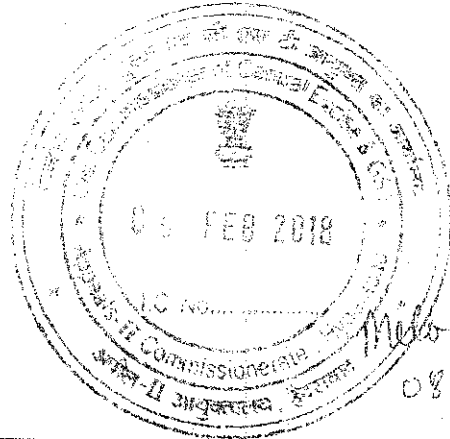
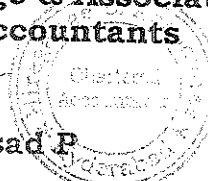
Kindly post the matter for hearing at the earliest.

Thanking You

Yours truly

For Hiregange & Associates
Chartered Accountants

Venkata Prasad P
Partner



Index

Melody
08.02.18

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02	Statement of Facts		002-007
03	Grounds of Appeal		008-019
04	Authorisation		020-020

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NCR - Gurgaon 509, Vipul Trade Centre, Sector 48, Sohna Road, Gurgaon, Harayana-122 009 Tele:+91 85109 50400 Email: ashish@hiregange.com

Mumbai 409, Filix, Opp. Asian Paints, LBS Marg, Bhandup (West), Mumbai-400078. Tele. +91 22 2595 5544, 22 2595 5533 Mobile: +91 98673 07715 Email: vasant.bhat@hiregange.com,

Website : www.hiregange.com


05	Challan towards Mandatory Pre-deposit	I	021-021
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09	SCN O.R.No.24/2016-Adjn.(ST)(JC) dated 18.04.2016	V	A027-A029
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FORM ST-4**Form of Appeal to the Commissioner (Appeals II)**

[Under Section 85 of the Finance Act, 1994 (32 of 1994)]

BEFORE COMMISSIONER (APPEALS-II),**07th Floor, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500 004**

(1) Appeal No. _____ of 2018	
(2) Name and address of the Appellant	M/s. Paramount Builders, 5-4-187/3&4, 3 rd Floor, Soham Mansion, M.G Road, Secundrabad-500003
(3) Designation and address of the officer Passing the decision or order appealed against and the date of the decision or order	Assistant Commissioner of Service Tax, Division-II, Service Tax Commissionerate Room No. 600, 5 th Floor, Kendriya Shulk Bhavan, Basheerbagh Hyderabad-500 004 [OIO No.45/2016-Adjn(ST)(AC) dated 30.12.2016]
(4) Date of Communication to the Appellant of the decision or order appealed against	03.01.2018
(5) Address to which notices may be sent to the Appellant	M/s Hiregange & Associates, "Basheer Villa", House No: 8-2-268/1/16/B, 2 nd Floor, Sriniketan Colony, Road No. 3, Banjara Hills, Hyderabad - 500 034. (And also copy to the Appellant)
(5A)(i) Period of dispute	April 2014 to March 2015
(ii) Amount of service tax if any demanded for the period mentioned in the Col. (i)	Rs.1,92,667 /-
(iii) Amount of refund if any claimed for the period mentioned in Col. (i)	NA
(iv) Amount of Interest	Interest u/s 75 of Finance Act, 1994.
(v) Amount of penalty	Penalty of Rs. 10,000/- u/s 77 and penalty u/s. 76 of the Finance Act, 1994
(vi) Value of Taxable Service for the period mentioned in Col.(i)	Rs. 38,96,,985/-
(6) Whether Service Tax or penalty or interest or all the three have been deposited.	Rs.14,450/- vide Challan No. <u>00362</u> dated <u>03.1.18</u> towards mandatory pre-deposit in terms of Section 355F of Central Excise Act, 1944 (Copy of Challan enclosed as Annexure 1)
(6A) Whether the appellant wishes to be heard in person?	Yes, at the earliest
(7) Reliefs claimed in appeal	To set aside the impugned order to the extent aggrieved and grant the relief claimed.


Signature of the Appellant

STATEMENT OF FACTS

- A. M/s. Paramount Builders, Secunderabad (hereinafter referred to as 'Appellant') is mainly engaged in the sale of residential flats to prospective buyers during and after construction.
- B. Occupancy certificate (OC) for the project was obtained in the year 2010 and during the subject period all flats were sold/booked after occupancy certificate date only and not before it. Sale deed is executed for the total sale value and 'sale deed' is registered and appropriate 'Stamp Duty' has been discharged on the same. Service tax was not paid on the amounts received towards these 'sale deed' since same is sale of 'immovable property'.
- C. Further in some cases construction agreement is executed for the additional works carried out and amounts received towards this construction agreements were assessed for service tax under the category of 'works contract' adopting the taxable value in terms of Rule 2A of Service tax (determination of value) Rules, 2006 i.e. on a presumed value of 40% of the contract value.
- D. 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	38,85,000	38,85,000	0
Sum of towards agreement of construction	0	0	0
Sum of towards other taxable receipts	11,985	0	11,985
Sum of towards VAT, Registration charges, etc	4,21,650	4,21,650	0
Total	43,18,635	43,06,650	11,985

E. Accordingly, the value of taxable services constituted 40% of Rs.11,985/- i.e. Rs.4,794/- and the service tax thereon @ 12.36% constituted Rs.593/-. It was explained that the actual payment of service tax amounted to Rs. NIL the tax required to paid is Rs.593/-

F. The above facts of receiving OC and flats booked after OC was correctly taken by SCN vide Para 4 but proposed to demand service tax on the flats booked after OC date.

G. Previously several SCN's were issued covering the period upto March 2014 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 3 of SCN dated 24.06.2010 and Para 2 of the Order adjudicating the said SCN
- b. Vide Para 3 of Second SCN dated 23.04.2011
- c. Vide Para 2 of third SCN dated 24.04.2012
- d. Vide Para 2 of fourth SCN dated 02.12.2013
- e. Vide Para 2 of fifth SCN dated 19.09.2014

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.

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

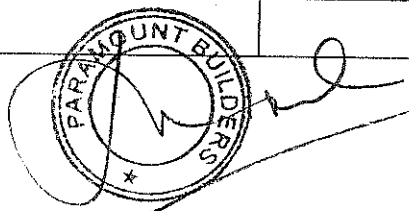
Period	SCN	Amount	Status
Sep 06 to Dec 09	HQPQR No. 87/2010 Adjn (ST)(ADC) dated 24.06.2010	Rs.11,80,439/-	Stay granted by CESTAT vide stay order dated



			18.04.2012
Jan 10 to Dec 10	OR No.60/2011-Adjn (ST) (ADC), dated 23.04.2011	Rs.4,46,403/-	Pending before CESTAT, Bangalore
Jan 11 to Dec 11	OR No. 54/2012 Adjn (ADC) dated 24.04.2012	Rs.46,81,850/-	Pending before CESTAT, Bangalore
Jan 12 to Jun 12	C.No.IV/16/16/195/20 11.ST-Gr.X	Rs. 2,92,477/-	Pending before Commissioner (Appeals)
July 2012 to March 2014	OR No.108/2014 Adjn (ST) (JC) dated 19.09.2014	Rs.5,20,892/-	

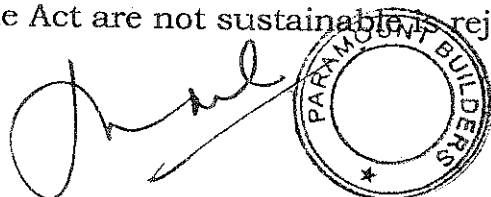
- I. Now the present SCN O.R.No.24/2016-Adjn.(ST)(JC) dated 18.04.2016 was also issued with similar error of quantifying the proposed demand of service tax in as much treating the sale deed values & other taxes as taxable value of services (annexure to SCN) while alleging that service rendered after execution of sale deed alone liable for service tax (Para 2 of SCN). (Copy of SCN is enclosed as **Annexure V**)
- J. 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	43,18,635
Less: Deductions	
Sale Deed Value	38,85,000
VAT, Registration charges, stamp duty and other non taxable receipts	4,21,650
Taxable amount	11,985
Abatement @ 40%	4,794
Service Tax @ 12.36%	593
Actually Paid	0
Net Demand	593



M. The Ld. Adjudicating authority confirmed the demand on the following grounds:

- a. Assessee contended that there is no service tax on sale of semi-finished flat. The Honorable CESTAT in this stay Order No's 697 to 699 Dated 18.04.2012 has held that the facts of the case requires to be gone into detail at the time of final disposal. Therefore it is not possible for me to accept the issue of non-taxability on semi-finished flats. Therefore assesses contention is rejected
- b. I find the assessee had not submitted any documentary evidence to establish that completion/occupancy certificate were issued by the competent authority and the consideration received by them was after issue of completion/occupancy certificate. In the absence of the required and relevant details and documents like completion/occupancy certificate, sale deeds, date wise details of payment received it will not be possible to come to any meaningful conclusion. Therefore I hold that the department has correctly quantified the duty amount. therefore, assessee contention is rejected on Quantification of tax liability and I hold that the demand is sustainable
- c. I find the demand made in notice is sustainable and therefore the contention of the assessee that penalty proposed under section 76 & 77 of the Act and demand of the interest under section 75 of the Act are not sustainable, rejected

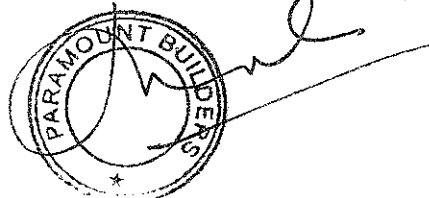
A handwritten signature in black ink is written over a circular stamp. The stamp contains the text "PARAMOUNT BUILDERS" around the perimeter and a small star at the bottom center.

GROUND OF APPEAL

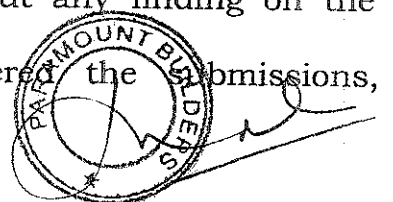
1. Appellant submits that the order was passed not appropriately considering the nature of activity, the perspective of the same, documents on record, the scope of agreement but creating its own assumptions and presumptions without appreciating the fact that Appellant does not have any liability of service tax. Supreme Court in the case of ***Oudh Sugar Mills Limited v. UOI, 1978 (2) ELT 172 (SC)*** has held that such show cause notices are not sustainable under the law.

2. Appellant submits entire order seems to have been issued with revenue bias without considering the submissions made by the Appellant and documents submitted by the Appellant along with Show Cause Notice Reply.

3. Appellant submits that the allegation of the impugned order vide Para 11.6 that *"the assessee had not submitted any documentary evidence to establish that completion/occupancy certificate were issued by the competent authority and the consideration received by them was after issue of completion/occupancy certificate. In the absence of the required and relevant details and documents like completion/occupancy certificate, sale deeds, date wise details of payment received it will not be possible to come to any meaningful conclusion. Therefore I hold that the department has correctly quantified the duty amount. therefore, assessee contention is rejected on Quantification of tax liability and I hold that the demand is sustainable"*



4. The above finding is not at all correct as the Appellant has submitted all the requisite details *inter alia* detailed statement showing the flat wise details of the booking date, amount received towards the sale deed, additional works, VAT, registration expenses etc., and also the submitted the copies of the occupancy certificate. Surprisingly, impugned order comes with the fallacious finding that details/documents were not submitted.
5. Without prejudice to the foregoing, Appellant submits assuming that if the Appellant have not submitted information, nothing will stop the adjudicate authority to collect such information. The Adjudicating authority while adjudicating the case has to collect all the information which necessary for confirmation of the demand. That is why the process is called is adjudication. In this regard reliance is placed on *The Dukes Retreat Ltd v. CCE 2015 (40) S.T.R. 871 (Bom.)* wherein it was held that *"The Appeal has been dismissed only on a technical ground and for non production of the requisite certificate or proof of room rent being charged and bills raised in that behalf. In the circumstances, the impugned order is quashed and set aside."*
6. Appellant vehemently contended before Ld. Adjudicating authority that the provisions of Section 73(1A) of the Finance Act, 1994 are not applicable in the instant case and cited various explanations differentiating the provisions applicable to previous period and current period but the impugned order was passed without any finding on the same. As the impugned order has not considered the submissions, Appellant is



reiterating the submissions made vide Para 02 to 06 contending that issuance of SCN u/s. 73(1A) of Finance Act, 1994 is invalid.

7. Appellant submits that the non-consideration of the various documents/submissions made by them without giving proper reasons shows the clear mind of the Adjudicating authority that giving an opportunity is merely an eye-wash and not actually an opportunity extended. Hence, there is clear violation of principles of natural justice and therefore the Order is issued violating the principles of natural justice and is void ab initio and shall be set aside.

In Re: Service Tax cannot be levied on 'sale of immovable property'

8. Appellant submits that as stated in background facts, during the subject period, all flats were booked after the date of occupancy certificate and sale deed is being executed for the entire sale value. That being a case, no service tax is liable on the amounts received towards said flats since same is 'sale of immovable property' and it was specifically provided in Section 66E(b) of Finance Act, 1994 that service tax is not liable for the flats booked after OC date. Hence proposal of present OIO to demand service tax on the flats booked after OC date is not sustainable and required to be set aside.
9. Without prejudice to the above, Appellant 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 erroneously included the value of sale deeds at the



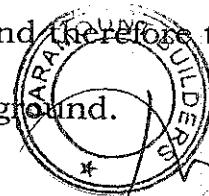
time of quantifying the demand. As seen from the operative part of SCN, it is clear that it is only sole allegation of SCN (Para 2) that construction agreements are subject to service tax under the category of “works contract”, no allegation has been raised to demand service tax on the sale deed value.

10. However, ongoing through the annexure to the SCN, it can 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”.

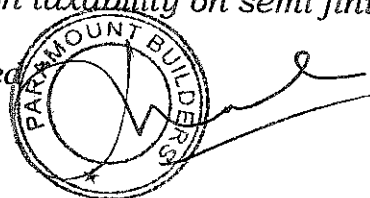
11. It is therefore apparent that the SCN represents an error in quantification of the demand. It may be noted that the Appellant have regularly and diligently discharged Service Tax on the value of “construction agreements”. The above is explained through a comparative chart provided below:

Particulars	As per Appellant	As per SCN
Gross Receipts	43,18,635	43,18,635
Less: Deductions		
Sale Deed Value	38,85,000	0
VAT, Registration charges, stamp duty and other non taxable receipts	4,21,650	4,21,650
Taxable amount	11985	38,96,985
Abatement @ 40%	4,794	15,58,794
Service Tax @ 12.36%	593	1,92,667
Actually Paid	0	0
Balance Demand	593	1,92,667

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



13. Appellant submits that the impugned order vide Para 11.6 of the impugned order alleges that *“I find the assessee had not submitted any documentary evidence to establish that completion/occupancy certificate were issued by the competent authority and the consideration received by them was after issue of completion/occupancy certificate. In the absence of the required and relevant details and documents like completion/occupancy certificate, sale deeds, date wise details of payment received it will not be possible to come to any meaningful conclusion. Therefore I hold that the department has correctly quantified the duty amount. therefore, assessee contention is rejected on Quantification of tax liability and I hold that the demand is sustainable”*
14. In this regard, Appellant submits that Appellant has submitted all the details of sale deeds and occupancy certificates along with their reply dated 20.09.2016. For easy reference, the same were enclosed to this appeal as **Annexure VII**. Therefore, the allegation of the impugned order is not correct and the same needs to be set aside.
15. Without prejudice to the above, it is submitted that impugned order vide Para 11.4 alleges that *“Assessee contends that there is no service tax on sale of semi-finished flat. The Honorable CESTAT in its stay Order No’s 697 to 699 dated 18.04.2012 has held that the facts of the case require to be gone in detail at the time of final disposal. Therefore it is not possible for me to accept the issue of non taxability on semi finished flats. Therefore assessee’s contention is rejected*



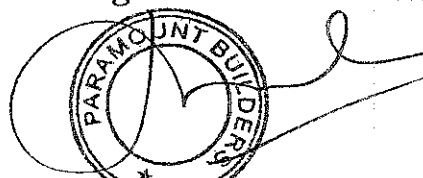
16. In this regard, Appellant submits that averment of impugned order is totally out of the context and incorrect for more than one reason

- a. Firstly, the action of demanding the service tax on construction completed (reflects sale deed value) runs beyond the scope of the SCN in as much as SCN categorically admits that amount received in excess of sale deed only liable for service tax under the category of 'works contract service';
- b. Secondly, the above referred tribunal stay order has dealt with the context of the taxability of the construction prior to 01.07.2010 in light of the CBEC circular dated 29.01.2009 and not the taxability of 'semi-finished flat' as misconstrued by impugned order. Further it never dealt with the taxability of the semi-finished flat under the category of 'works contract';
- c. Tribunal order merely held that taxability requires to be gone in details at the time of final disposal which does not mean that Hon'ble tribunal confirmed the liability which impugned order seems to have inferred;
- d. Further when the finding that detailed examination is required, impugned order should have done the same and confirmed the liability if found liable based on such detailed examination. Whereas impugned order without even giving single reason confirmed the liability and out rightly rejected the contentions of the appellant;
- e. As the impugned order has not given any finding on the taxability of the finished flat (sale deed value), Appellant wishes to reiterate the submissions made in SCN reply.



Appellant 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).

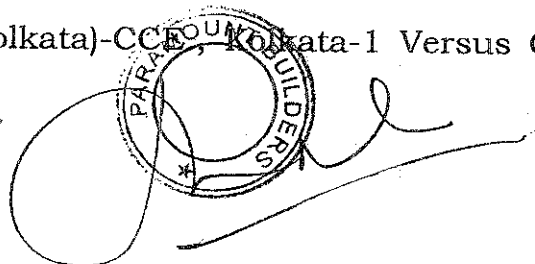
20. Without prejudice to the foregoing, Appellant submits that penalty is proposed under section 77. However, the subject show cause notice has not provided any reasons as to why how penalty is applicable under section 77 of the Finance Act, 1994. Further, the Appellant is already registered under service 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)
21. The Appellant 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.
22. The Appellant submits that they are under bonafide belief that the amounts received towards flats sold after receipt of Occupancy Certificate is not subjected to service tax. It settled position of the law that if the Appellant 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).


23. Appellant submits that the impugned order vide Para 11.7 has alleged that *"I find the demand made in notice is sustainable and therefore the contention of the assessee that penalty proposed under section 76 & 77 of the Act and demand of the interest under section 75 of the Act are not sustainable is rejected"*
24. In this regard, Appellant submits that the impugned order has imposed the penalty without considering the submission made by Appellant in their reply to SCN. Appellant has made elaborated explanation as to why the interest and penalty should not be imposed on the impugned activity whereas the order has confirmed the interest and penalty without considering the submissions therefore the same is not valid and needs to be set aside.
25. The impugned order has relied on the following case laws for imposition of penalty under Section 76 of the Act.
- i. 2007(6) S.T.R.32 (Tri.-Kolkata)-CCE, Kolkata-1 Versus Guardian Leisure Planners Pvt. Ltd.



A handwritten signature in black ink is written over a circular stamp. The stamp contains the text 'APPPELLANT AUTHORITY, KOLKATA' around the perimeter and 'PARA 11.7' in the center. There is also a small star symbol at the bottom of the stamp.

rely on Commissioner of Service Tax, Bangalore Vs. Motor World 2012 (27) S.T.R 225 (Kar).

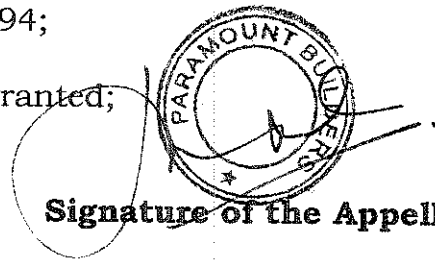
29. Appellant submits that the impugned order vide Para 11.7 alleged that *“Further, the submissions made by the assessee do not constitute reasonable cause so as to exonerate them from the penalties by invoking Section 80 of the Act. Accordingly, I had penalty under 76 and 77 of the Act. is imposed as they have contravened the provision of law”*
30. In this regard, Appellant submits that as explained in Para’s, it is clear that order has not given any reason as to why there was no bonafide belief regarding the issue. Since the order does not give any explanation regarding the bonafide belief the same is not tenable and needs to be set aside.
31. Appellant craves leave to alter, add to and/or amend the aforesaid submissions.
32. Appellant submits that wish to be heard in personal before passing any order in this regard.

For M/s. **Paramount Builders**

Authorized Signatory

PRAYER

Therefore, it is prayed that

- a. To set aside the impugned order to the extent aggrieved;
- b. To hold that service tax is not leviable on 'sale of immovable property'
- c. If required, to hold that on merits the amounts received towards sale deed is not taxable
- d. To hold that amounts received towards flats sold after receipt of occupancy certificate is not leviable to service tax;
- e. To hold that no interest and penalties are leviable;
- f. To hold that Appellant is eligible for the benefit of waiver of the penalty under Section 80 of the Finance Act, 1994;
- g. Any other consequential relief shall be granted;

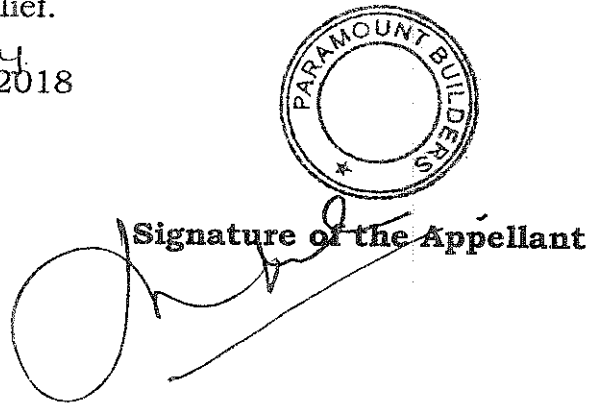

Signature of the Appellant

VERIFICATION

I, Soham modi, Partner of M/s. Paramount Builders, the Appellant herein do declare that what is stated above is true to the best of our information and belief.

Verified today ^{February} 8th day of January, 2018

Place: Hyderabad


Signature of the Appellant


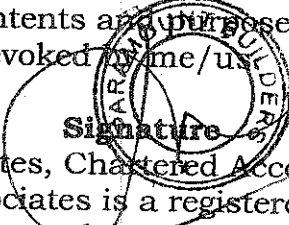
BEFORE COMMISSIONER (APPEALS-II),
07th Floor, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500
004

Sub: Appeal against the Order-In-Original No. 45/2016-Adjn(ST)(AC) dated 30.12.2016 passed by Assistant Commissioner of Service Tax, Division-II, Service Tax Commissionerate Room No. 600, 5th Floor, Kendriya Shulk Bhavan, Basheerbagh Hyderabad-500 004 pertaining to M/s. Paramount Builders

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

- To act, appear and plead in the above noted proceedings before the above authorities or any other authorities before whom the same may be posted or heard and to file and take back documents.
- To sign, file verify and present pleadings, applications, appeals, cross-objections, revision, restoration, withdrawal and compromise applications, replies, objections and affidavits etc., as may be deemed necessary or proper in the above proceedings from time to time.
- To Sub-delegate all or any of the aforesaid powers to any other representative and I/We do hereby agree to ratify and confirm acts done by our above authorized 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 on 5th day of February 2018 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. 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: 05.2018

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-500 034

For Hiregange & Associates
Chartered Accountants


Venkata Prasad P
Partner (M.No. 236558)


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	Mem./Roll No.	Signature
1	Sudhir V S	CA	219109	
2	Lakshman Kumar K	CA	241726	