

Rates of Service tax - since 1994					
I	S.No	Period	Rate of ST	Rate of Edu.Cess	Rate of Sec.Hig.Edu
	1	1994 to 13.05.2003	5%	Nil	Nil
	2	14.05.2003 to 09.09.2004	8%	Nil	Nil
	3	10.09.2004 to 17.04.2006	10%	2%	Nil
	4	18.04.2006 to 10.05.2007	12%	2%	Nil
	5	11.05.2007 to 23.02.2009	12%	2%	1%
	6	24.02.2009 onwards	10%	2%	1%
II	Works Contract without composition w.e.f. 01.06.2007				
	S.No	Period	Rate of ST	Rate of Edu.Cess	Rate of Sec.Hig.Edu
	1	01.06.2007 to 23.02.2009	12%	2%	1%
	2	24.02.2009 onwards	10%	2%	1%
III	Works Contract with composition w.e.f. 01.06.2007				
	S.No	Period	Rate of ST	Rate of Edu.Cess	Rate of Sec.Hig.Edu
	1	16.06.2007 to 29.02.2008	2%	2%	1%
	2	01.03.2008 onwards	4%	2%	1%
IV	Interest Rates				
	S.No	Period	Rate of interest		
	1	16.07.2001 to 15.06.2002	24%		
	2	16.06.2002 to 09.09.2004	15%		
	3	10.09.2004 to 31.03.2011	13%		
	4	01.04.2011 onwards	18%		
V	Exemption Limits				
	S.No	Period	Threshold	Regn.	Notification No.
	1	2005-06 to 2006-07	400,000	300,000	06/005
	2	2007-08	800,000	700,000	04/007
	3	2008-09 onwards	1,000,000	900,000	08/008

Main Identity

From: <acesadmin@icegate.gov.in>
To: <asr.agm@modiproperties.com>
Sent: 20 October, 2011 2:34 PM
Subject: User Details Modified.

Dear Sir/Madam,

This is to inform you that the user details have been modified. The User Name and the Password for the user are : User Name - alpine8 , Password - ovfEPo

Modiventus
MF#123
mf#

Regards,
ACES ADMIN

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52105A001 → Rental
521030001 → Residential complex
Mellinjan - S.
9848980954
9493409850
52105A001. Rental
9848370612
5212030001

Main Identity

From: <acesadmin@icegate.gov.in>
To: <asr.agm@modiproperties.com>
Sent: 20 October, 2011 11:04 AM
Subject: User Details Modified for migrated users

Dear Sir/Madam,

Your User Id and Password has been successfully generated in the ACES application. Generated password is AGJTUE. Link for accessing the same is : <http://www.aces.gov.in/STASE/ui/jsp/common/getMigratedLogin.do?UserName=t000251079> . If you do not want to receive further communication from CBEC, please click on the following link : <http://www.aces.gov.in/STASE/ui/jsp/common/setDoNotDisturb.do?UserName=t000251079>

Regards,
ACES ADMIN

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Sreetechnical@gmail.com

*10596
10597*

21-Oct-11

Main Identity

From: <acesadmin@icegate.gov.in>
To: <asr.agm@modiproperties.com>
Sent: 20 October, 2011 2:35 PM
Subject: User Details Modified.

Handwritten signature

123

Dear Sir/Madam,

This is to inform you that the user details have been modified. The User Name and the Password for the user are : User Name - modistax2014 , Password - CQstfi

Regards,
ACES ADMIN

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21-Oct-11

Main Identity

From: <acesadmin@icegate.gov.in>
To: <asr.agm@modiproperties.com>
Sent: 20 October, 2011 2:35 PM
Subject: User Details Modified.

*Modi & Modi,
MofH-123*

Dear Sir/Madam,

This is to inform you that the user details have been modified. The User Name and the Password for the user are : User Name - modiventures , Password - agrXjd

Regards,
ACES ADMIN

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21-Oct-11

Main Identity

Alpin

From: <acesadmin@icegate.gov.in>
To: <asr.agm@modiproperties.com>
Sent: 19 October, 2011 8:19 PM
Subject: User Details Modified.

premises code: 5213050001

Dear Sir/Madam,

This is to inform you that the user details have been modified. The User Name and the Password for the user are : User Name - paramount9 , Password - azGvUS

Regards,
ACES ADMIN

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20-Oct-11

Main Identity

From: <acesadmin@icegate.gov.in>
To: <asr.agm@modiproperties.com>
Sent: 19 October, 2011 8:19 PM
Subject: User Details Modified.

GWE ✓

Dear Sir/Madam,

This is to inform you that the user details have been modified. The User Name and the Password for the user are : User Name - greenwood9 , Password - MJooPw

Regards,
ACES ADMIN

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20-Oct-11

Main Identity

From: <acesadmin@icegate.gov.in>
To: <asr.agm@modiproperties.com>
Sent: 19 October, 2011 8:19 PM
Subject: User Details Modified.

AmR
myh

Dear Sir/Madam,

This is to inform you that the user details have been modified. The User Name and the Password for the user are : User Name - modibuilders , Password - vSsvTT

Regards,
ACES ADMIN

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20-Oct-11

Main Identity

From: <acesadmin@icegate.gov.in>
To: <asr.agm@modiproperties.com>
Sent: 20 October, 2011 11:05 AM
Subject: User Details Modified for migrated users

Dear Sir/Madam,

Your User Id and Password has been successfully generated in the ACES application. Generated password is BHYLfM. Link for accessing the same is : <http://www.aces.gov.in/STASE/ui/jsp/common/getMigratedLogin.do?UserName=t000251195> . If you do not want to receive further communication from CBEC, please click on the following link : <http://www.aces.gov.in/STASE/ui/jsp/common/setDoNotDisturb.do?UserName=t000251195>

Regards,
ACES ADMIN

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21-Oct-11

Main Identity

From: <acesadmin@icegate.gov.in>
To: <asr.agm@modiproperties.com>
Sent: 20 October, 2011 2:29 PM
Subject: User Details Modified for migrated users

Dear Sir/Madam,

Your User Id and Password has been successfully generated in the ACES application. Generated password is woVIMy. Link for accessing the same is : <http://www.aces.gov.in/STASE/ui/jsp/common/getMigratedLogin.do?UserName=t000193481> . If you do not want to receive further communication from CBEC, please click on the following link : <http://www.aces.gov.in/STASE/ui/jsp/common/setDoNotDisturb.do?UserName=t000193481>

Regards,
ACES ADMIN

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Main Identity

From: <acesadmin@icegate.gov.in>
To: <asr.agm@modiproperties.com>
Sent: 20 October, 2011 2:30 PM
Subject: User Details Modified for migrated users

Dear Sir/Madam,

Your User Id and Password has been successfully generated in the ACES application. Generated password is CorgVM. Link for accessing the same is : <http://www.aces.gov.in/STASE/ui/jsp/common/getMigratedLogin.do?UserName=t000206583> . If you do not want to receive further communication from CBEC, please click on the following link : <http://www.aces.gov.in/STASE/ui/jsp/common/setDoNotDisturb.do?UserName=t000206583>

Regards,
ACES ADMIN

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21-Oct-11

Main Identity

Rajesh Kadakela

From: <acesadmin@icegate.gov.in>
To: <asr.agm@modiproperties.com>
Sent: 20 October, 2011 2:30 PM
Subject: User Details Modified.

Dear Sir/Madam,

This is to inform you that the user details have been modified. The User Name and the Password for the user are : User Name - modistax2013 , Password - dOmPGA

Regards,
ACES ADMIN

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21-Oct-11



Budget 2012 Service Tax updates

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Budget Snap Shots

1. Term "service" has been defined to mean any activity carried out by one person to other for a consideration.
2. 4 activities are excluded from the definition of service
3. 9 declared services include in service
4. 17 Negative list of services has been specified
5. 34 services has been exempted by a notification
6. Service provided and services agreed to be provided both to be levied under service tax
7. Basic rate of service tax increased from 10.3% to 12.36% with effective from 01.04.2012
8. Notice serving limitation enhanced by further 6 months and appeal period reduced by 1 month.
9. Excess payment adjustment without any monetary limit.
10. Service Tax return has been fully simplified - one page returns. (monthly/quarterly proposed, rules not amended)
11. Service Registration form also revised - requires the details of bank account, which was not required earlier
12. Both service provider and service receiver made liable to pay service (in certain ratio of total tax) under reverse charge for hiring of cab service, manpower supply service and works contract service.
13. Legal services, Arbitral tribunal, support service by Government/Local Authority to Business Entity are also bought under reverse charge.
14. Place of service rules to be notified for determine the place where the service is deemed to be provided. Draft Guidance Note has been release for debate.
15. New classification principle has been proposed.
16. Special Audit could be proposed by commissioner, to be done by Chartered Accountants and Cost Accountants.
17. Penalty waiver in case of renting of immovable property.

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18. Settlement Commission made applicable for Service Tax
19. Retrospective exemption for repairs of road
20. CENVAT on motor vehicles restricted to motor vehicles (> 10 seat); Goods transport vehicle, Motor cycles inclosing mopeds.

List of taxable services proposed

The taxable services would be from the following

- a. Satisfaction of service definition
- b. Specific declared taxable service
- c. Exclusion from the negative list of services

I. Taxable by Definition

All activities provided by any person to any other person for consideration

II. Declared taxable services as specified in Section 66E

1. Renting of immovable property
2. Construction of complex, building, civil structure or part thereof intended for sale to buyer wholly or partly except where entire consideration is received after issuance of completion certificate by competent authority (construction includes additions, alterations, replacements or remodeling of existing civil structure)
3. Temporary transfer or permitting the use or enjoyment of any Intellectual Property Right
4. Development, design, programming, customization, adaption, upgradation, enhancement, implementation of information technology software
5. Agreeing to the obligation to refrain from an act, or to tolerate an act or situation, or to do an act
6. Transfer of goods by way of hiring, leasing, licensing or in any such manner without transfer to right to use such goods
7. Activities in relation to delivery of goods on hire purchase or any system of payment by installments
8. Service portion in execution of works contract services

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9. Service portion in an activity wherein goods, being food or any other article of human consumption or any drink (whether or not intoxicating) is supplied in any manner as a part of the activity

III. Taxable by exclusion from Negative List

1. Services by the Department of Post by way of speed post, express parcel post, life insurance and agency services provided to a person
2. Government providing service in relation to aircraft or a vessel, inside or outside the precincts of a port or airport
3. Government providing transport of goods or passengers
4. Government providing support services provided to business entities
5. Service of transportation of passengers with or without accompanied belongings by Railways in a first class or an air conditioned coach
6. Service of public transport predominantly for tourism purpose in a vessel less than 15 tonne net
7. Services by way of transportation of goods by road by Goods Transport Agency & Courier agency

Exempted/Non-taxable

The services which is not taxable for service is would under the following category

- I. Exclusion form Definition of service
- II. Exclusion due to not applicability of definition of service
- III. Negative List
- IV. List of exempted service by notification

I. Exclusion form Definition of service

1. Transfer of title in goods or immovable property by way of sale, gift or in any other manner
2. Transaction in money and actionable claim
3. Provision of service by employee to employer in course of or in relation to his employment
4. Fees taken in any court or tribunal established

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II. Exclusion due to not applicability of definition of service

1. Services by MP/MLA/Members of Panchayat, local authority for carrying of the functions of that office
2. Duties performed by any person who holds any post in pursuance of provision of Constitution in that capacity
3. Chair Person/Member/Director of a body established by CG/SG/LA and who is not deemed as employee before 65B(44) comes into effect.

III. Negative List

1. Services by the Government or Local Authority
2. Services by RBI
3. Services by a Foreign Diplomatic Mission in India
4. Services relating to agriculture
5. Trading of goods
6. Any process amounting to manufacture or production of goods
7. Selling of space or time slots for advertisements other than broadcast by radio or television
8. Services by way of access to road or a bridge on payment of toll charges
9. Betting, gambling, lottery
10. Admission to entertainment events or access to amusement facilities
11. Transmission or distribution of electricity by an electricity transmission or distribution facility
12. Pre-school education + higher secondary school or its equivalent
 - a. Education as a part of curriculum for obtaining qualification recognised by law
 - b. Education as a part of approved vocational education course
13. Renting of residential dwelling for use as residence
14. Extending deposits, loans or advances in so far as the consideration is represented by way of interest/discount
 - a. Inter se sale or purchase of foreign currency amongst banks or authorised dealers of FE or amongst banks and such dealers

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15. Service of transportation of passengers with or without accompanied belongings by Stage Carriage, Railways, metro, monorail or tramway, inland waters, public transport, metered cabs, radio taxis or auto rickshaws
16. Services by way of transportation of goods by road (except GTA & courier agency), aircraft or vessel from a place outside India to the first customs station of landing in India, inland waters
17. Funeral, burial, crematorium or mortuary services including transportation of the deceased

IV. Exempted Service

In addition to the existing exempted services, the following are exempted

1. Services by a veterinary clinic in relation to health care of animals or birds
2. Services by an entity registered under section 12AA of the Income tax Act, 1961 (43 of 1961) by way of charitable activities;
3. Services by a person by way of renting of precincts of a religious place meant for general public
4. Services by way of training or coaching in recreational activities relating to arts, culture or sports
5. Services provided to a recognised sports body by-
 - a. an individual as a player, referee, umpire, coach or manager for participation in a tournament or championship organized by a recognized sports body;
 - b. another recognised sports body;
6. Services by a performing artist in folk or classical art forms of (i) music, or (ii) dance, or (iii) theatre, excluding services provided by such artist as a brand ambassador;
7. Temporary transfer or permitting the use or enjoyment of a copyright covered under clause (a) or (b) of sub-section (1) of section 13 of the Indian Copyright Act, 1957 (14 of 1957), relating to original literary, dramatic, musical, artistic works or cinematograph films
8. Services by way of giving on hire -
 - a. to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or
 - b. to a goods transport agency, a means of transportation of goods

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9. Services by way of motor vehicle parking to general public excluding leasing of space to an entity for providing such parking facility
10. Services provided to the Government or a local authority by way of -
 - a. repair of a ship, boat or vessel;
 - b. effluents and sewerage treatment;
 - c. waste collection or disposal;
 - d. storage, treatment or testing of water for drinking purposes; or
 - e. transport of water by pipeline or conduit for drinking purposes
11. Service by an unincorporated body or an entity registered as a society to own members by way of reimbursement of charges or share of contribution -
 - a. as a trade union;
 - b. for the provision of exempt services by the entity to third persons; or
 - c. up to an amount of five thousand rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex
12. Services by the following persons in respective capacities -
 - a. a sub-broker or an authorised person to a stock broker;
 - b. an authorised person to a member of a commodity exchange;
 - c. a mutual fund agent or distributor to mutual fund or asset management company for distribution or marketing of mutual fund;
 - d. a selling or marketing agent of lottery tickets to a distributor or a selling agent;
 - e. a selling agent or a distributor of SIM cards or recharge coupon vouchers; or
 - f. a business facilitator or a business correspondent to a banking company or an insurance company in a rural area
13. Services received from a service provider located in a non- taxable territory by -
 - a. the Government, a local authority or an individual in relation to any purpose other than industry, business or commerce; or
 - b. an entity registered under section 12AA of the Income tax Act, 1961 (43 of 1961) for the purposes of providing charitable activities



Services earlier exempted now not covered under the exemption/negative list

1. Notification no 29/2004- Certain banking and other financial services
2. Notification no 12/2007- Services provided by a person who has right to authorize any person to exhibit cinematography film
3. Notification no - 34/2007- Telecommunication roaming service provided to an international inbound roaming subscriber
4. Notification no 14/2008- Exemption to hotel accommodation booking by and for non-resident
5. Notification no 1/2009 - Exemption to specified taxable services provided to Goods Transport Agency for use in transport of goods by road
6. Notification no 32/2009- Business auxiliary service exemption to taxable service provided in relation to manufacture of specified goods charged to excise duty under M & TP (ED) Act, 1955
7. Notification no 39/2009 - Business Auxiliary Services – Exemption to value of inputs used for providing taxable service during manufacture/processing of alcoholic beverages
8. Notification no- 17/2010 Exemption from service tax of canned software
9. Notification no 41/2010 exemption from certain services provided wholly within the port or other port or Airport
10. Notification no 53/2010 Conditional exemption for canned software

Classification Principles

21. The classification principles which is present now, is proposed to be made ineffective and a new classification of service principles has been laid as under
 - a. Reference to main service cannot be used for service used for providing the main service
 - b. Bundle of service (bundle of provision of various services wherein an element of provision of one service is combined with an element or elements of provision of any other service or services)

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- i. Where services naturally bundled in the ordinary course of business then would be treated as one service and would be classified based on the essential character.
 - ii. Where services not naturally bundled in the ordinary course of business then treated as provision of the single service which results in highest liability of Service Tax.
22. The rate of service tax, value of a taxable service and rate of exchange, would be as applicable at the time when the taxable service has been provided or agreed to be provided.

Special Audit by CA/CWA

23. Special Audit to be Audited by a Chartered Accountant or Cost Accountant can be ordered by Commissioner of Central Excise in case has reasons to believe that any person liable to pay service tax
- a. Has failed to declare or determine the value of a taxable service correctly.
 - b. Has availed and utilised credit of duty or tax paid, which is not in the normal limits compared with the capital good used etc and by means of fraud, collusion, or any wilful misstatement or suppression of facts.
 - a. Has operations in multiple locations and it is not possible or practicable to obtain a true and complete picture of his accounts from the registered premises.

Penalty waiver for ST on Immovable Property

24. Penalty for Renting of immovable property has been waived in case the service tax would be been paid along with the interest within 6 months from the enactment of the Finance Bill

Change in Prosecution Provision

25. Prosecution now could be for knowingly evades the payment of service tax, the offence of provision of service, without issues of service, which was prosecutable has been done away with.

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Retrospective exemption for repair of Road

26. Service tax on management, maintenance or repair of roads for the period from 16.06.2006 to 26.07.2009 has been made not applicable. Amount if any paid, refund can be claimed within 6 months from the enactment

Notice and Appeals

27. Limitation for issue of Show Cause Notice by the Department has been enhanced from the existing 12 months to 18 Months from the relevant date. Periodical show cause notice for same charge is done away with and a statement would be issued instead of show cause notice.
28. The period to appeal before the Commissioner (Appeals) has been reduced from 3 months to 2 months with further condonable period upto 2 months.

Reverse Charge under Service Tax

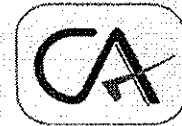
29. In case the works contract service has been received by a Company/Body Corporate from Individual/HUF/Proprietary Firm /Partnership Firm/APO then such service recipient company has to discharge 50% of the tax liability. Similarly in the case manpower of 75 % has to be discharged and in case of renting/hiring of motor vehicles, without abatement 40% has to be discharged. It is important to note that there is no basic exemption for the same.
30. Legal services & arbitrary tribunal are bought under reverse charge, where service recipient (not being an Individual) engaging Advocate has to pay service tax.

Changes in Service Tax Rules

Change in invoicing provision

31. Presently Invoice has to be raised from 14 days from the point of taxation, which has been enhanced to 30days and for Banks 45days with effect from 01.04.2012.
32. In case any excess amount that accrued as per the point to taxation has been received upto Rs: 1000/- then no invoice required to be raised to such extent.

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Payment in cash basis

33. For any Individual and Individual or Partnership firm, whose aggregate value of taxable service provided in a previous financial year does not exceeding Rs.50 lakhs rupees. Then he shall the option to pay service tax on realization basis (cash system) upto taxable receipt of Rs.50lakhs in current year and thereafter needs to be pay service tax based on Point of Taxation Rules.

Change in Rate of Service Tax

Taxable service	Present Rate	Rate from 01.04.2012
All services	10.3%	12.36%
Insurer carrying Life Insurance Business	1.5% on the gross amount of premium charged from the policy holder	3% in case first year and 1.5% in subsequent year of the premium charged from the policy holder
Banking & Other Financial Service and Foreign Exchange broking service	- amount upto Rs. 1,00,000/-; 0.1% of Gross amount of currency exchange or 25/- whichever is higher - amount >Rs.1,00,000/- upto Rs. 10,00,000/- Rs. 100/- + 0.05% of gross amount of currency exchange - amount > Rs. 10,00,000/- Rs.550/- + 0.01% of gross amount of currency exchange or	- amount upto Rs. 1,00,000/-; 0.12% of Gross amount of currency exchange or 30/- whichever is higher - amount >Rs.1,00,000/- upto Rs. 10,00,000/- Rs. 120/- + 0.06% of gross amount of currency exchange - amount > Rs. 10,00,000/- Rs.660/- + 0.12% of gross amount of currency exchange or Rs. 6000/-

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	Rs. 5000/- whichever is higher	whichever is higher
Promoting, Marketing or organizing of games of chance, including lottery, Bingo or Lotto	Rs. 6000/- on every Rs. 10,00,000/- or Part thereof if guarantee prize payout is more than 80%	Rs. 7000/- on every Rs. 10,00,000/- or Part thereof if guarantee prize payout is more than 80%
	Rs. 9000/- on every Rs. 10,00,000/- or Part thereof if guarantee prize payout is less than 80%	Rs. 11000/- on every Rs. 10,00,000/- or Part thereof if guarantee prize payout is less than 80%

Adjustment of Excess payment

34. In case there has been any excess payment of service tax for a particular month/quarter the same was allowed to be adjusted in the next period with a monetary limit of Rs.2,00,000/- and subject to intimation to the Superintendent, such monetary limit and intimation is proposed to be done away with.

Changes in Point of Taxation Rules, 2011

Change in Effective Rate of Tax has been defined

35. Clause (ba) has been inserted to define the term "change in effective rate of tax", which include a change in the portion of value on which tax is payable as per the provisions of the Finance Act, 1994 or rules made thereunder. Earlier this was in the form of an explanation to the Rule 4.

Amendment to continuous supply of service

36. The continuous supply service now reads any service which is provided or to be provided continuously or on recurrent basis, under a contract, for a period exceeding three months with the obligation for payment periodically or from time to time. The recurrent basis has been included to cover those service provided for a period more than 3 months but with some gap in between each performance, and obligation for periodical payment

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has been included since the service tax has to be paid on due date of such obligation, failing which POT cannot be applied.

Definition of Date of Payment

37. Date of payment has been inserted to mean the earlier of date of entry in the books of accounts or credited to the bank account of the person liable to pay tax. However in the below mentioned case the date of payment would be always date credit in bank

- a. In case of rate b/w such entry and payment
- b. In case the credit in bank is beyond 4 days from the change of rate
- c. Payment made by a n instrument which is credited to a bank account

Treatment for Excess receipt than accrued

38. In case the service provider receives excess amount indicated in the invoice up to rupees one thousand. The service provider has the option to determine point of taxation to that extent of such receipt to pay in the period of receipt or to defer for next point of payment.

Best Judgment Assessment

39. In short, this rule can be said as 'Best Judgment'. When the invoice date or the payment date or both the dates were not available to determine the point of taxation, department officers determines point of taxation to the best of the judgment by an order in writing on being heard.

Works Contract Valuation

40. The summary of the rate of service tax as existing in different scenario and different taxable service and proposed rate is as under.

Classification	Description	Present Rate	Proposed Rate
Works contract Service - any work	Composition Scheme	4.12%	4.944% (till enactment)
Works contract Service - original work without land	Standard Deduction Scheme	NA	4.944% (40% of 12.36%)
Works Contract service -	Standard Deduction	NA	3.09% (25% of

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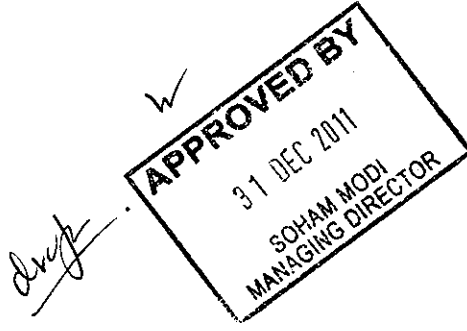
original work including land	Scheme		12.36%)
Works Contract service - Completion and finishing works	Standard Deduction Scheme	NA	7.416% (60% of 12.36%)
Construction of Complex - with land	Abatement scheme	2.575% (25% of 10.3%)	???
Construction of Complex - without land	Abatement scheme	3.399% (33% of 10.3%)	???
Construction of Complex - Completion and finishing	NA	10.3%	???

41. The valuation Rule 2A has been amended to give the above tabled standard deduction, however the reference drawn is only with respect to works contract service, although the declared services has specifically identifies works contract and construction of complex separately, now the applying the provision as specifically given for works contract to construction of complex, whether would be correct has to clarified. However the clarification clarifies that the same can be applied for the construction of complex also, there seems to be a drafting error in the valuation rules
42. This scheme allows CENVAT credit on input services and capital goods, which was not earlier provided in the abatement scheme.

(For any queries or feedback please mail to sudhir@hiregange.com)

30.12.11

To,
The Superintendent of Service Tax,
Hyderabad – II Commissionerate,
Opposite Singareni Bhavan,
Sitaram Bagh, Red Hills
Hyderabad – .



Dear Sir,

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

Ref: Our STC No. _____

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

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

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

Thanking you,
Yours sincerely,
For _____

Authorized signatory

2.0 ALLOCATION OF SERVICES AMONG SERVICE TAX ASSESSMENT GROUPS

S.Tax Scrutiny Group	Name of the officers S/Shri/Smt	Taxable services allotted
I	Y.M. Vijay Kumar, Supdt. N. Bhanu Murthy, Inspr. R. Anil Kumar, Inspr.	(1)Telecommunication Services (2)Underwriter/R & D (3) Erection, Commissioning & Installation (4) Registrar to issue services (5) Share Transfer Agent (6) Stock Broker (7) Maintenance & Repairs (8) Recognised Stock Exchanges (9) Recognised Association Commodity Exchanges (10) Processing and Clearing Houses (11) Internet Telecommunication Service (12) Supply of tangible goods for use (13) Services provided by Electricity Exchanges
II	M. Ravi Raju, Supdt. Chaduvula Srinivasa Rao, Inspr. Sudesh Kumar Sinha, Inspr.	(1) Man power recruitment or supply agency (2) Security agency (3) Chartered Accountant (4) Survey & Exploration of Minerals (5) Survey & Map making (6) Company Secretary (7) Cost Accountant (8) Opinion and Poll Services (9) Input Service (10) Scientific and Technical Consultancy service (11) Technical Testing and analysis service (12) Cleaning Service (13) Legal Consultancy services. 14) Technical Inspection & certification.
III	P.V. Venkat Rao, Supdt. R.V.R.K. Seshu, Inspr. S. Chandra Sekhar, Inspr.	(1) Construction Service (2) Construction of Residential Complex (3) Site formation (4)Architects (5) Interior Decorators (6) Real Estate Agency (7) Mining Services (8) Special services provided by a builder etc to the prospective buyers such as preferential location or external or internal development of complexes.
IV	T. Sridhar, Supdt. K. Aparna, Inspr	(1) Broadcasting (2) Online Information and Data base access and retrieval service (3) Photography (4) Cable Operators (5) Event Management Service (6) Video tape service (7) TV or Radio Programme Production service (8) Sound Recording Service (9) Internet Café (10) Services of permitting commercial use or exploitation of any event organized by a person or organization (11) Two types of copy rights hitherto not covered (a) Cinamatographic films and (b) Sound Recording.

[Handwritten Signature]
11/12/2011

V	Y. Narasimha Rao, Supdt. M. Ashok Kumar, Inspr.	(1) Banking and Financial Services (2) Authorised Service Station (3) Rent a cab operator (4) Franchise Service (5) Customs House Agent (6) Business Exhibition Service (7) Intellectual Property Services (8) Credit Card, Debit Card, Charge Card or Other payment card (9) ATM Operations, maintenance or portfolio (10) Recovery agents (11) Asset Management including portfolio (12) Foreign Exchange Broker.
VI	N. Prakash Rao, Supdt. A. Koteswara Rao, Inspr. B. Syed Ahmed, Inspr.	(1) Courier Service (2) Consulting Engineers (3) C & F Agents (4) Health Club Service (5) Storage & Warehousing (6) Cargo handling (7) Clubs and Associations (8) Mailing list (9) Fashion Design Service (10) Sponsorship service (11) Public Relation Service.
VII	B. Srinivasa Rao, Supdt. A. Shantha Kumar, Inspr.	(1) Port Service (2) Mandap Keeper (3) Tour Operator (4) Outdoor Catering Services (5) Pandal or Shamiana Services (6) Airport Services (7) Market Research Agency (8) Credit Rating Agency (9) Convention Services (10) Dredging Service (11) Ship Management Service (12) Beauty Parlor (13) Dry Cleaning Service. (14) Cosmetic and Plastic Surgery Services (15) Other port services (16) Short-term accommodation in hotels / Inns / Clubs / Guest Houses etc.
VIII	Midde Sunit Kumar, Supdt. SK. Abdul Shakir, Inspr. M. Devika, Inspr.	(1) Advertising (2) Commercial Training and Coaching (3) Air Travel Agents (4) Insurance Auxilliary service (General Insurance) (5) Insurance Auxilliary service (Life Insurance) (6) Insurance Business service (General Insurance) (7) Insurance Business service (Life Insurance) (8) Sale of space or time for Advertisement (9) Rail Travel Agent (10) travel Agent (other than Rail/Air) (11) Information Technology software service (12) Management of investment under Unit Linked Insurance Plan (ULIP) Service.
IX	K. Raja Sekhara Reddy, Supdt. B. Srinivasa Rao, Inspr.	(1) Business Auxilliary Service (2) Business Support Service (3) Forward Contract Service (4) Management Consultancy (5) Transport of goods by Air (6) Transport by cruise ship (7) Air Transport or any passenger embarking in India (8) Transport of goods by pipeline (9) Development and supply of content service. (10) Promoting, Marketing or Organising of games of chance, including lottery (11) Promoting a "brand" of goods, services, events, business entity etc. (12) Services by Air-Conditioned Restaurants having license to serve liquor.
X	R. Sai Surya Prasad, Supdt. B. Mallikarjuna, Inspr.	(1) Renting of Immovable Property Service (2) Transport of goods by Road (3) Works Contract (4) Packaging Service (5) Steamer Agents (6) Design Service (7) Auctioneers service (8) Health services under taken by Hospitals or medical establishments for the employees of business organizations and health services provided under health insurance schemes offered by Insurance companies (9) Service provided for maintenance of medical records of employees of a business entity. (10) Transport of goods through rail services (11) Transport of Coastal goods and goods transported through inland water services.

2.1 All the Scrutiny Groups shall handover and receive files, records, registers etc., as per the above allocation. They must inform the System Administrator about the change of jurisdiction and date of effect thereon for revised roles in ACES.

[Signature]
11/8/2011



OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE AND
SERVICE TAX : HYDERABAD II COMMISSIONERATE
3rd FLOOR : SHAKAR BHAVAN : BASHEERBAGH : HYDERABAD - 500 004
PHONE NO 23231172

CNo RIS/ 704

BY SPEED POST

Dated. 07 -01-2009

To
M/s. KOKILABEN J KADAKIA,
5-2-223, GOKUL, DISTILLERY ROAD,
HYDERBASTI, SECUNDERABAD HO,
Hyderabad-500003

Gentlemen,

Sub:-Service Tax-Payment of Service Tax and filling of Service Tax
Returns under Section 70 of the Finance Act, 1994 - Reg.

Ref: Your registration No:AFAPK3198LSTOO1

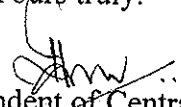
With reference to the above, you are requested to furnish the returns in
form ST-3 To be filed On half yearly basis. The half yearly return for April to
September has to be filed on or before 25th October and second half year return for
October to March has to be filed on or before 25th April.

Therefore you are requested to file the return upto the period ending
30-9-2008 along with original copies of TR6 Challans. **Hence, please take note that the
said returns along with late fee of Rs.2000/-for each non filed return** and the same
may be filed within seven days from the receipt of this letter failing which action will be
initiated as per law.

**Delay in depositing tax attracts interest @ 13% per annum. In
addition, it, also attracts a penalty @ Rs 200 per day of delay or 2% per month of
the Tax liability, which ever is higher. This penalty could be upto the amount of
Service Tax payable.**

This letter is issued without prejudice to any other action that may be
initiated against you under the Finance Act, 1994 and the rules made there under or any
other law for the time being force in India.

Yours truly.


Superintendent of Central Excise
Service Tax, Group-X

the court of the First Junior Civil Judge, City Civil Court,
Secunderabad.

Dated this the 12th day of June, 2009

Present: D.Rajesh Babu, M.A.,M.L.,
First Junior Civil Judge

I.A.No. 684 of 2008 in O.S.No. 755 of 2008

Between:-

Pramod Chandra Modt

..Petitioner/ Plaintiff

And

- 1.A.P.C.P.D.C.L., Red Hills, Hyderabad.
- 2.Asst, Divisional Engineer, Operations
D.XIII James Street City V Secunderabad.
- 3.Asst. Accounts Officer, ERO-VI Paradise
Secunderabad.
- 4.Sri Radheshyam.

..Respondents/ defendants

Petition filed under order 39 rule 1 and 2 R/w Sec.
151 of CPC filed by the petitioner praying to grant ad
interim injunction restraining respondents 1 to 3 from
disconnecting the electricity supply to the petition
schedule property.

This petition coming on this day before me for hearing in
the presence of Sri C.Balagopal, Advocate for the
petitioner/plaintiff and of Sri K.R.Koteswara Rao, Advocate for
the respondents/defendants 1 to 3 and this court made the
following:-

ORDER


R4 absent. Await notice of R4 and call on 17-7-2009.

Written and pronounced by me in the open court on this
the 12th day of June, 2009.


First Junior Civil Judge,
C.C.C., Secunderabad.

CERTIFIED TO BE TRUE XEROX/CARBON


C. SUPERINTENDENT


CERTIFIED XEROX

in the court of the First Junior Civil Judge, City Civil Court,
Secunderabad.

Dated this the 12th day of June, 2009

Present: D. Rajesh Babu, M.A., M.L.,
First Junior Civil Judge

I.A.No. 684 of 2008 in O.S.No. 755 of 2008

Between:-

Pramod Chandra Modi

..Petitioner/Plaintiff

And

- 1.A.P.C.P.D.C.L., Red Hills, Hyderabad.
- 2.Asst, Divisional Engineer, Operations
D.XIII James Street City V Secunderabad.
- 3.Asst. Accounts Officer, ERO-VI Paradise
Secunderabad.
- 4.Sri Radheshyam.

..Respondents/defendants

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interim injunction restraining respondents 1 to 3 from
disconnecting the electricity supply to the petition
schedule property.

This petition coming on this day before me for hearing in
the presence of Sri C.Balagopal, Advocate for the
petitioner/plaintiff and of Sri K.R.Koteswara Rao, Advocate for
the respondents/defendants 1 to 3 and this court made the
following:-

ORDER

R4 absent. Await notice of R4 and call on 17-7-2009.

Written and pronounced by me in the open court on this
the 12th day of June, 2009.


First Junior Civil Judge,
C.C.C., Secunderabad.

CERTIFIED TO BE TRUE XEROX/CARBON


C. SUPERINTENDENT

CERTIFIED XEROX





Ph: 040- 2323 1481

OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE &
SERVICE TAX ::HYDERABAD II COMMISSIONERATE:: SHAKAR BHAVAN
L.B.STADIUM ROAD:: BASHEERBAGH:: HYDERABAD-500 004.

S U M M O N S

(Under Section 14 of the Central Excise Act.1944 made applicable to Service Tax
under Section 83 of Finance Act, 1994)

HQST NO.15/2009 ST AE

Date: 27.01.2009.

To

M/s. Modi Properties & Investments Pvt. Ltd.,
5-4-183/3 & 4,
Soham Mansion,
MG Road,
Secunderabad.

Whereas an investigation against you about non-payment/evasion of Service Tax/contravention of the provisions of Finance Act, 1994 and Rules made there under is being inquired by me /under my orders.

And whereas I have reasons to believe that you are in possession of facts or/and documents and things which are relevant to the above inquiry.

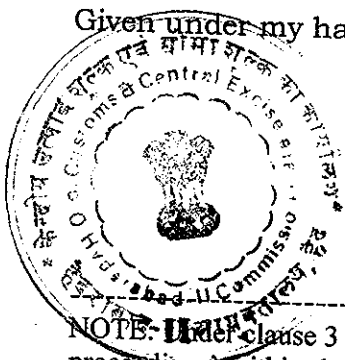
You are hereby summoned under Section 14 of the Central Excise Act., 1944 made applicable to Service Tax matters under Section 83 of the Finance Act, 1994 to appear before me in person on the **9th day of February, 2009 at 12.30 Hrs** in my office situated at III Floor, Shakkar Bhavan in the office of the Commissioner of Customs and Central Excise, L.B. Stadium Road, Basheerbagh, Hyderabad -500 004 to give evidence truthfully on such matters concerning the enquiry as you may be asked and to produce the documents and things mentioned in the schedule below:

If you fail to comply with this summons and intentionally avoid to attend or to give evidence and to produce the documents and things, without a lawful excuse, you will be liable to be punished under the provisions of section 174 & 175 of the Indian Penal Code. **Penal provisions are applicable under Section 77 of the Finance Act, 1994 for delay in submission of documents/information within stipulated date/time specified above.**

SCHEDULE

1. Details of works carried out / amounts received towards rendering taxable services for the period from 01.04.2004 to 31.12.2008.
2. Details of Bank statements for the relevant period.
3. Balance Sheets for the years 2004-05, 2005-06, 2006-07 & 2007-08.
4. Details of service Tax payments, if any, made for the relevant period.
5. Copies of GAR Challans and ST-3 returns filed, if any, for the relevant period.

Given under my hand and seal of office today the, 27th day of January, 2009.



(R.L.RAMESH RAM)
Assistant Commissioner
Service Tax ::Anti Evasion

NOTE: Under clause 3 of Sec 14 of Central Excise Act, 1944, the above inquiry is deemed to be 'Judicial proceedings' within the meaning of Sec193 and Sec 228 of Indian Penal Code, 1860 according to which giving intentional false statement in any stage of proceedings punishable under Sec193 and intentional insult or interruption to public servant sitting in any stage of proceedings punishable under Sec228 of IPC, 1860.



Ph: 040- 2323 1481

OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE &
SERVICE TAX ::HYDERABAD II COMMISSIONERATE:: SHAKAR BHAVAN
L.B.STADIUM ROAD:: BASHEERBAGH:: HYDERABAD-500 004.

S U M M O N S

(Under Section 14 of the Central Excise Act.1944 made applicable to Service Tax
under Section 83 of Finance Act, 1994)

HQST NO.15/2009 ST AE

Date: 27.01.2009.

To

M/s. Modi Ventures,
5-4-183/3 & 4,
Soham Mansion,
MG Road, Secunderabad.

Whereas an investigation against you about non-payment/evasion of Service Tax/contravention of the provisions of Finance Act, 1994 and Rules made there under is being inquired by me /under my orders.

And whereas I have reasons to believe that you are in possession of facts or/and documents and things which are relevant to the above inquiry.

You are hereby summoned under Section 14 of the Central Excise Act., 1944 made applicable to Service Tax matters under Section 83 of the Finance Act, 1994 to appear before me in person on the **9th day of February, 2009 at 11.30 Hrs** in my office situated at III Floor, Shakkar Bhavan in the office of the Commissioner of Customs and Central Excise, L.B. Stadium Road, Basheerbagh, Hyderabad -500 004 to give evidence truthfully on such matters concerning the enquiry as you may be asked and to produce the documents and things mentioned in the schedule below:

If you fail to comply with this summons and intentionally avoid to attend or to give evidence and to produce the documents and things, without a lawful excuse, you will be liable to be punished under the provisions of section 174 & 175 of the Indian Penal Code. **Penal provisions are applicable under Section 77 of the Finance Act, 1994 for delay in submission of documents/information within stipulated date/time specified above.**

SCHEDULE

1. Details of works carried out / amounts received towards rendering taxable services for the period from 16.06.2005 to 31.12.2008.
2. Details of Bank statements for the relevant period.
3. Balance Sheets for the years 2005-06, 2006-07 & 2007-08.
4. Details of service Tax payments, if any, made for the relevant period.
5. Copies of GAR Challans and ST-3 returns filed, if any, for the relevant period.

Given under my hand and seal of office today the, 27th day of January, 2009.



(R.L.RAMESH RAM)
Assistant Commissioner
Service Tax ..Anti Evasion

NOTES Under clause 3 of Sec 14 of Central Excise Act, 1944, the above inquiry is deemed to be 'Judicial proceedings' within the meaning of Sec193 and Sec 228 of Indian Penal Code, 1860 according to which giving intentional false statement in any stage of proceedings punishable under Sec193 and intentional insult or interruption to public servant sitting in any stage of proceedings punishable under Sec228 of IPC, 1860.



Ph: 040- 2323 1481

OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE &
SERVICE TAX ::HYDERABAD II COMMISSIONERATE:: SHAKAR BHAVAN
L.B.STADIUM ROAD:: BASHEERBAGH:: HYDERABAD-500 004.

S U M M O N S

(Under Section 14 of the Central Excise Act.1944 made applicable to Service Tax
under Section 83 of Finance Act, 1994)

HQST NO.15/2009 ST AE

Date: 27.01.2009.

To

M/s. Mehta & Modi Homes,
5-4-183/3 & 4,
Soham Mansion,
MG Road,
Secunderabad.

Whereas an investigation against you about non-payment/evasion of
Service Tax/contravention of the provisions of Finance Act, 1994 and Rules made
there under is being inquired by me /under my orders.

And whereas I have reasons to believe that you are in possession of facts
or/and documents and things which are relevant to the above inquiry.

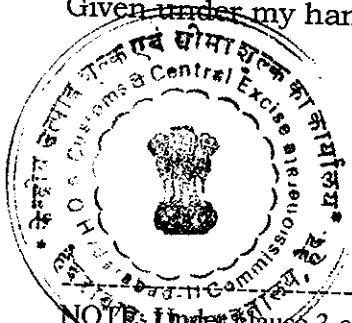
You are hereby summoned under Section 14 of the Central Excise Act.,
1944 made applicable to Service Tax matters under Section 83 of the Finance Act,
1994 to appear before me in person on the **9th day of February, 2009 at 14.30 Hrs**
in my office situated at III Floor, Shakkar Bhavan in the office of the Commissioner of
Customs and Central Excise, L.B. Stadium Road, Basheerbagh, Hyderabad -500 004
to give evidence truthfully on such matters concerning the enquiry as you may be
asked and to produce the documents and things mentioned in the schedule below:

If you fail to comply with this summons and intentionally avoid to attend
or to give evidence and to produce the documents and things, without a lawful excuse,
you will be liable to be punished under the provisions of section 174 & 175 of the
Indian Penal Code. **Penal provisions are applicable under Section 77 of the
Finance Act, 1994 for delay in submission of documents/information within
stipulated date/time specified above.**

SCHEDULE

1. Details of works carried out / amounts received towards rendering taxable services for the period from 16.06.2005 to 31.12.2008.
2. Details of Bank statements for the relevant period.
3. Balance Sheets for the years 2005-06, 2006-07 & 2007-08.
4. Details of service Tax payments, if any, made for the relevant period.
5. Copies of GAR Challans and ST-3 returns filed, if any, for the relevant period.

Given under my hand and seal of office today the, 27th day of January, 2009.



(R.L.RAMESH RAM)
Assistant Commissioner
Service Tax ::Anti Evasion

NOTE: Under clause 3 of Sec 14 of Central Excise Act, 1944, the above inquiry is deemed to be 'Judicial proceedings' within the meaning of Sec193 and Sec 228 of Indian Penal Code, 1860 according to which giving intentional false statement in any stage of proceedings punishable under Sec193 and intentional insult or interruption to public servant sitting in any stage of proceedings punishable under Sec228 of IPC, 1860.



Ph: 040- 2323 1481

OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE &
SERVICE TAX ::HYDERABAD II COMMISSIONERATE:: SHAKAR BHAVAN
L.B.STADIUM ROAD:: BASHEERBAGH:: HYDERABAD-500 004.

S U M M O N S

(Under Section 14 of the Central Excise Act.1944 made applicable to Service Tax
under Section 83 of Finance Act, 1994)

HQST NO.15/2009 ST AE

Date: 27.01.2009.

To

M/s. Paramount Builders,
5-4-183/3 & 4,
Soham Mansion,
MG Road, Secunderabad.

* * * * *

Whereas an investigation against you about non-payment/evasion of Service Tax/contravention of the provisions of Finance Act, 1994 and Rules made there under is being inquired by me /under my orders.

And whereas I have reasons to believe that you are in possession of facts or/and documents and things which are relevant to the above inquiry.

You are hereby summoned under Section 14 of the Central Excise Act., 1944 made applicable to Service Tax matters under Section 83 of the Finance Act, 1994 to appear before me in person on the **9th day of February, 2009 at 11.00 Hrs** in my office situated at III Floor, Shakkar Bhavan in the office of the Commissioner of Customs and Central Excise, L.B. Stadium Road, Basheerbagh, Hyderabad -500 004 to give evidence truthfully on such matters concerning the enquiry as you may be asked and to produce the documents and things mentioned in the schedule below:

If you fail to comply with this summons and intentionally avoid to attend or to give evidence and to produce the documents and things, without a lawful excuse, you will be liable to be punished under the provisions of section 174 & 175 of the Indian Penal Code. **Penal provisions are applicable under Section 77 of the Finance Act, 1994 for delay in submission of documents/information within stipulated date/time specified above.**

SCHEDULE

1. Details of works carried out / amounts received towards rendering taxable services for the period from 29.04.2004 to 31.12.2008.
2. Details of Bank statements for the relevant period.
3. Balance Sheets for the years 2004-05, 2005-06, 2006-07 & 2007-08.
4. Details of service Tax payments, if any, made for the relevant period.
5. Copies of GAR Challans and ST-3 returns filed, if any, for the relevant period.

Given under my hand and seal of office today the, 27th day of January, 2009.



(R.L.RAMESH RAM)
Assistant Commissioner
Service Tax ::Anti Evasion

NOTE: Under clause 3 of Sec 14 of Central Excise Act, 1944, the above inquiry is deemed to be 'Judicial proceedings' within the meaning of Sec193 and Sec 228 of Indian Penal Code, 1860 according to which giving intentional false statement in any stage of proceedings punishable under Sec193 and intentional insult or interruption to public servant sitting in any stage of proceedings punishable under Sec228 of IPC, 1860.



OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE AND
SERVICE TAX : HYDERABAD II COMMISSIONERATE
3rd FLGOR : SHAKAR BHAVAN : BASHEERBAGH : HYDERABAD -- 500 004
PHONE NO 23231172

CNo RIS/ 872

BY SPEED POST

Dated. 13 -01-2009

To
M/s, M.C Modi Educational Trust,
5-4-187/3&4, Soham Mansion,
M.G.Road, Secunderabad,
HYDERABAD-500003.

Gentlemen,

Sub:-Service Tax-Payment of Service Tax and filling of Service Tax
Returns under Section 70 of the Finance Act,1994 - Reg.

Ref: Your registration No: AAATM5488QSTOO1

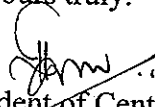
With reference to the above, you are requested to furnish the returns in form ST-3 To be filed On half yearly basis. The half yearly return for April to September has to be filed on or before 25th October and second half year return for October to March has to be filed on or before 25th April.

Therefore you are requested to file the return upto the period ending 30-9-2008 along with original copies of TR6 Challans. **Hence, please take note that the said returns along with late fee of Rs.2000/-for each non filed return** and the same may be filed within seven days from the receipt of this letter failing which action will be initiated as per law.

Delay in depositing tax attracts interest @ 13% per annum. In addition, it, also attracts a penalty @ Rs.200 per day of delay or 2% per month of the Tax liability, which ever is higher. This penalty could be upto the amount of Service Tax payable.

This letter is issued without prejudice to any other action that may be initiated against you under the Finance Act,1994 and the rules made there under or any other law for the time being force in India.

Yours truly.


Superintendent of Central Excise
Service Tax, Group-X



Ph: 040- 2323 1481

OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE &
SERVICE TAX ::HYDERABAD II COMMISSIONERATE:: SHAKAR BHAVAN
L.B.STADIUM ROAD:: BASHEERBAGH:: HYDERABAD-500 004.

S U M M O N S

(Under Section 14 of the Central Excise Act.1944 made applicable to Service Tax
under Section 83 of Finance Act, 1994)

HQST NO.15/2009 ST AE

Date: 27.01.2009.

To

5-4-183/3 & 4,
Soham Mansion,
MG Road,
Secunderabad.

Whereas an investigation against you about non-payment/evasion of Service Tax/contravention of the provisions of Finance Act, 1994 and Rules made there under is being inquired by me /under my orders.

And whereas I have reasons to believe that you are in possession of facts or/and documents and things which are relevant to the above inquiry.

You are hereby summoned under Section 14 of the Central Excise Act., 1944 made applicable to Service Tax matters under Section 83 of the Finance Act, 1994 to appear before me in person on the **9th day of February, 2009 at 12.00 Hrs** in my office situated at III Floor, Shakkar Bhavan in the office of the Commissioner of Customs and Central Excise, L.B. Stadium Road, Basheerbagh, Hyderabad -500 004 to give evidence truthfully on such matters concerning the enquiry as you may be asked and to produce the documents and things mentioned in the schedule below:

If you fail to comply with this summons and intentionally avoid to attend or to give evidence and to produce the documents and things, without a lawful excuse, you will be liable to be punished under the provisions of section 174 & 175 of the Indian Penal Code. **Penal provisions are applicable under Section 77 of the Finance Act, 1994 for delay in submission of documents/information within stipulated date/time specified above.**

SCHEDULE

1. Details of works carried out / amounts received towards rendering taxable services for the period from 01.06.2007 to 31.12.2008.
2. Details of Bank statements for the relevant period.
3. Balance Sheets for the year 2007-08.
4. Details of service Tax payments, if any, made for the relevant period.
5. Copies of GAR Challans and ST-3 returns filed, if any, for the relevant period.

Given under my hand and seal of office today the, 27th day of January, 2009.



(R.L.RAMESH RAM)
Assistant Commissioner
Service Tax ::Anti Evasion

NOTE: Under clause 3 of Sec 14 of Central Excise Act, 1944, the above inquiry is deemed to be 'Judicial proceedings' within the meaning of Sec193 and Sec 228 of Indian Penal Code, 1860 according to which giving intentional false statement in any stage of proceedings punishable under Sec193 and intentional insult or interruption to public servant sitting in any stage of proceedings punishable under Sec228 of IPC, 1860.



Ph: 040- 2323 1481

OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE &
SERVICE TAX ::HYDERABAD II COMMISSIONERATE:: SHAKAR BHAVAN
L.B.STADIUM ROAD:: BASHEERBAGH:: HYDERABAD-500 004.

S U M M O N S

(Under Section 14 of the Central Excise Act, 1944 made applicable to Service Tax under Section 83 of Finance Act, 1994)

HQST NO.15/2009 ST AE

Date: 27.01.2009.

To

M/s. Greenwood Estates,
5-4-183/3 & 4,
Soham Mansion,
MG Road, Secunderabad.

Whereas an investigation against you about non-payment/evasion of Service Tax/contravention of the provisions of Finance Act, 1994 and Rules made there under is being inquired by me /under my orders.

And whereas I have reasons to believe that you are in possession of facts or/and documents and things which are relevant to the above inquiry.

You are hereby summoned under Section 14 of the Central Excise Act, 1944 made applicable to Service Tax matters under Section 83 of the Finance Act, 1994 to appear before me in person on the **9th day of February, 2009 at 11.15 Hrs** in my office situated at III Floor, Shakkar Bhavan in the office of the Commissioner of Customs and Central Excise, L.B. Stadium Road, Basheerbagh, Hyderabad -500 004 to give evidence truthfully on such matters concerning the enquiry as you may be asked and to produce the documents and things mentioned in the schedule below:

If you fail to comply with this summons and intentionally avoid to attend or to give evidence and to produce the documents and things, without a lawful excuse, you will be liable to be punished under the provisions of section 174 & 175 of the Indian Penal Code. **Penal provisions are applicable under Section 77 of the Finance Act, 1994 for delay in submission of documents/information within stipulated date/time specified above.**

SCHEDULE

1. Details of works carried out / amounts received towards rendering taxable services for the period from 20.12.2006 to 31.12.2008 (Year-wise/ Month-wise).
2. Details of Bank statements for the relevant period.
3. Balance Sheets for the years 2006-07, 2007-08.
4. Details of service Tax payments, if any, made for the relevant period.
5. Copies of GAR Challans and ST-3 returns filed, if any, for the relevant period.

Given under my hand and seal of office today the, 27th day of January, 2009.



(R.L.RAMESH RAM)
Assistant Commissioner
Service Tax ::Anti Evasion

NOTE: Under clause 3 of Sec 14 of Central Excise Act, 1944, the above inquiry is deemed to be 'Judicial proceedings' within the meaning of Sec193 and Sec 228 of Indian Penal Code, 1860 according to which giving intentional false statement in any stage of proceedings punishable under Sec193 and intentional insult or interruption to public servant sitting in any stage of proceedings punishable under Sec228 of IPC, 1860.