



Received
on
24/4/12

सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX
हैदराबाद ॥ आयुक्तालय HYDERABAAD II COMMISSIONERATE
केंद्रीय शुल्क भवन, एल बी स्टेडियम रोड, बशीर बाग, हैदराबाद-500 004
KENDRIYA SHULK BHAVAN, L B STADIUM ROAD, BASHEER BAGH, HYDERABAAD-500004

O.R.No. 65/2012-Adjn(ST)(Commr.)
C.No.IV/16/179/2011-ST(Gr-III)

Date : 10.04.2012

SHOW CAUSE NOTICE

Sub : Service Tax – “Construction of Complex Service” & “Works Contract Service” - M/s Mehta & Modi Homes- Non payment of Service tax on taxable services rendered – Issue of Show Cause Notice – Reg.

M/s Mehta & Modi Homes, 5-4-187/3 & 4, II Floor, MG Road, Secunderabad – 500 003 [here in after referred to as ‘the assessee’] are engaged in providing **Construction of Complex service** and **Works Contract Service**. M/s Mehta & Modi Homes is a partnership firm and got themselves registered with department on **17.08.2005** under “**Construction of Complex Service**” and under “**Works Contract Service**” on **29.02.2008** vide **STC No. AAJFM0647CST001**.

2. On gathering intelligence that **M/s Mehta & Modi Homes**, is not discharging the service tax liability properly, investigation was taken up by the department. It is found that **M/s Mehta & Modi Homes** have under taken **3 (three)** projects in the year **2004** viz; **Silver Oak Bungalows (Phase I)** ; **Silver Oak Bungalows (Phase II)** and **Silver Oak Bungalows (Phase III)** at Cherlapally village, Ghatkesar mandal, Ranga Reddy District and received amounts from customers from **April 2006 to December 2010** towards **sale of land**, and **agreements for construction**. In the said projects, they have entered into **sale deed**, and **agreement for construction** with their customers in respect of **290 flats**. They have paid the Service Tax under **Construction of Complex service** availing

abatement under Notification No. 1/2006-ST, dated 1-3-2006 (as amended) and under "Works Contract service" availing the option under Rule 3(1) of the Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007. They have informed that they have not availed Cenvat credit during the period 01.04.2006 to 31.12.2010. It is also found that they have stopped payment of Service Tax on receipts from 01.01.2009 by misinterpreting the clarification of the Board vide Circular No. 108/02/2009 - ST dated 29.01.2009. Accordingly, a Show Cause Notice O.R.No. 128/2011-Adjn (ST) Commissioner dt.24.10.2011 was issued to the assessee demanding an amount of Rs. 22,72,979/- towards Service Tax inclusive of Education and Secondary and Higher Education Cess on the Construction of Complex Service for the period from 01.04.2006 to 31.05.2007 and Rs.5,55,04,153/- towards Service Tax inclusive of Education and Secondary Higher Education Cess on the "Works Contract Service" for the period from 01.06.2007 to 31.12.2010. The said notice was issued demanding the Service Tax on the amounts received towards agreement of Construction executed with various customers in respect of the 3 (three) ventures mentioned above.

3. The jurisdictional Superintendent, vide letter C.No IV/16/256/2011-ST.GrIII dated the 31.01.2012, 7.03.2012 and 15.03.2012, called for the details of amounts received from January , 2011 to December 2011 in respect of the three ventures Silver Oak Bungalows (Phase I) , Silver Oak Bungalows (Phase II) and Silver Oak Bungalows (Phase III). The assesseees were also requested to intimate regarding any new ventures that have been taken up by them. The assesseees vide their letter dated. 07.02.2012 submitted the details of amounts received during the period from January , 2011 to December 2011 and also informed that they have computed service tax liability for the period January , 2011 to December 2011 under "Works Contract Service Composition Scheme" on the amounts realized in excess of sale deed value at the rate of 4.12%, which has resulted in a tax liability of Rs.17,74,315/- and that they have remitted Rs.9,23,908/-by way of cash and Rs. 57,635/- by CENVAT and that the balance of Rs.7,92,772/- would be remitted at the earliest. The assessee has submitted the total

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details of the amounts received by them from each prospective purchaser, during the period from January, 2011 to December 2011. As stated by the assesses during the said period they received a total amount of is **Rs.6,96,62,033/-**. Out of this an amount of **Rs.1,65,69,000/-** towards Sale Deed; **Rs,1,00,27,134/-** was received towards taxes, other charges, Advances and refunds; and **Rs.4,30,65,899/-towards** Development charges/agreement for construction/additions and alterations and other charges. Since, the projects are own ventures, assesses are required to pay service tax on all the amounts received after execution of sale deed. Thus **Rs,1,00,27,134/-** received towards other charges and **Rs. 4,30,65,899/-** towards construction and development are chargeable to service tax. Therefore assesses are liable to pay Service tax on taxable amount of **Rs.5,30,93,033/-**.

4. 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
- (ii) a common area; and
- (iii) any one or more of facilities or services such as park, lift, parking space, community hall, common water supply or effluent treatment system,

located within the premises and the layout of such premises is approved by an authority under any law for the time being in force, but does not include a complex which is constructed by a person directly engaging any other person for designing or planning of the layout, and the construction of such complex is intended for personal use as residence by such person.

Explanation:- For the removal of doubts, it is hereby declared that for the purpose of this Clause-

(a) "Personal Use " includes permitting the complex for use as residence by another person on rent or without consideration

(b) "Residential Unit" means a single house or a single apartment intended for use as a place of residence.

4.1. The above three ventures of **M/s Mehta & Modi Homes** are **residential complexes** as they contain more than **12 (Twelve)** residential units with **common area and common facilities** like common water supply etc., and the layouts were approved by the concerned authorities. As seen from the records submitted, the assesseees have entered into a **sale deed** for sale of undivided portion of land together with semi finished portion of the flat and an **agreement for construction**, with their customers. On execution of the sale deed, the right on the property got transferred to the customer, hence the construction service rendered by the assesseees thereafter to their customers under agreement of construction are taxable under service tax as there exists service provider and service recipient relationship between them. As transfer of property in goods is involved in the execution of the contract, it appears that the services rendered by them after execution of sale deed against agreements of construction are taxable services under **"Construction of Complex Service" / "Works Contract Service"**.

4.2. As per the **exclusion** provided in **Sec 65(91a)** of the Finance Act,1994 the residential complex does not include a **complex** which is constructed by a person directly engaging any other person for designing or planning of the layout, and the construction of such complex is intended for personal use as residence by such a person. It is clarified in **para 3** of the **Circular No.108/02/2009-ST dated 29th January 2009** that 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 use, 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 constructing entire complex for a single person for personal use as residence by such person would not be subjected to service tax. Normally, a builder/promoter/developer constructs residential complex consisting of number of residential units and sells those units to different customers. So, in such cases the construction of complex is not meant for one individual entity. Therefore, as the whole complex is not constructed for single person

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the exclusion provided in **Sec 65(91a)** of the Finance Act,1994 doesn't apply. Further, the builder/promoter/developer normally enters into construction / completion agreements after execution of sale deed, till the execution of sale deed the property remains in the name of the builder/promoter/developer and the stamp duty is paid on the value consideration shown in the sale deed. As regards the agreements / contracts against, which they render services to the customer after execution of sale deeds, there exists service provider and service recipient relationship between the builder/promoter/developer and the customer and such services are leviable to service tax.

5. CBEC vide Circular No.128/10/2010-ST dated 24/08/2010 has clarified as under:

*With effect from 01/06/2007 when the new service "**Works Contract service**" was made effective, classification of aforesaid services would undergo a change in case of long term contracts even though part of the service was classified under the respective taxable service prior to 01/06/2007. This is because 'works contract' describes the nature of the activity more 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. As regards applicability of composition scheme, the material fact would be whether such a contract satisfies **rule 3(3) of the Works Contract (Composition Scheme for payment of Service Tax) Rules, 2007**. This provision casts an obligation for exercising an option to choose the scheme prior to payment of service tax in respect of a particular works contract. Once such an option is made, it is applicable for the entire contract and cannot be altered. Therefore, in case a contract where the provision of service commenced prior to 01.06.2007 and any payment of service tax was made under the respective taxable service before 01.06.2007, the said condition under rule 3(3) was not satisfied and thus no portion of that contract would be eligible for composition scheme. On the other hand, even if the provision of service commenced before 01.06.2007 but no payment of service tax was made till the taxpayer opted for the composition scheme after its coming into effect from 01.06.2007, such contracts would be eligible for opting of the composition scheme".*

5.1 As clarified by the above Board Circular, the service rendered by **M/s. Mehta & Modi Homes** during the period **01.04.2006 to 31.5.2007** are classifiable under "**Construction of Complex Services**" and services rendered during the period from **01.06.2007** are classifiable under "**Works Contract Services**", as the said project is a continuous **long term contract / project**.

6. **Service tax payable under "Works Contract Service":**
(Period from January 2011 to December 2011).

6.1 As per **Section 65(105(zzzza))** of the Finance Act, 1994 "**taxable service**" under **works contract** 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, installation of electrical and electronic devices, plumbing, drain laying or other installations for transport of fluids, heating, ventilation or air-conditioning including related pipe work, duct work and sheet metal work, thermal insulation, sound insulation, fire proofing or water proofing, lift and escalator, fire escape staircases or elevators; or

(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

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(e) turnkey projects including engineering, procurement and construction or commissioning (EPC) projects;

6.2. An **optional Composition scheme** for payment of Service Tax in relation to **Works Contract Service** has been framed by the Notification **No.32/2007-ST dated 22.5.2007**, effective from **01.06.2007**, under **Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007**. Under the said scheme, an assessee has to pay an amount equivalent to **two percent** of the gross amount charged for the Works Contract, excluding the **Value Added Tax (VAT) or Sales Tax** paid on transfer of property of goods involved in the execution of Works Contract. With effect from **01.03.2008** onwards, the said rate of **2 %** has been changed to **4%** vide **Notification No.7/2008-S.T. dated 01.03.2008**.

6.3. In terms of Board **Circular No.128/10/2010-ST dated 24.08.2010**, the amounts received towards construction agreement **after 0.1.06.2007** are classifiable under **"Works contract services"**. **M/s. Mehta & Modi Homes** have executed works in respect of three projects **3 (three)** projects during the period **01.01.2011 to 31.12.2011** viz; **Silver Oak Bungalows (Phase I) Silver Oak Bungalows (Phase II) Silver Oak Bungalows (Phase III)** and all the **three** projects were started in the year **2004** and hence are classifiable as **ongoing Works Contracts**. As clarified vide Board Circular dated **24.8.2010**, the subject projects are **ongoing Works contracts** and assesseees **have paid service tax** under **"Construction of Complex services"**, hence these projects are not eligible for **Composition Scheme** under **Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007**.

6.4. As per **Rule 2A of Service Tax (Determination of Value) Rules, 2006** the value of works contract service determined shall be equivalent to the gross amount charged for the works contract less the value of transfer of property in goods involved in the execution of the said works contract and the gross amount charged for the works contract shall not include Value Added Tax (VAT) or sales tax, as the case may be, paid, if any, on transfer of property in goods involved in the execution of the said works contract;

6.5. **M/s. Mehta & Modi Homes** have not furnished the particulars of **value of transfer of property of goods** involved in the execution of the **Works contract**. Hence, the deduction of value of materials as envisaged under **Rule 2A of Service Tax (Determination of Value) Rules, 2006** can **not be done**. Thus the gross value received is taken as the value of the taxable service quantified under **Rule 2A of the Service (Determination of Value) Rules, 2006**. Hence the value of the amounts received towards **agreement of constructions from January 2011 to 31.12.2011** are taken as the value of the taxable service quantified under **Section 67 of the Act and Rule 2A of the Service (Determination of Value) Rules, 2006** and service tax is calculated @ **10.30%**.

7. For the period from **01.01.2011 to 31.12.2011**, **M/s Mehta & Modi Homes.**, have collected an amount of **Rs.5,30,93,033/-** against **agreements of Construction, development and other charges** related to **on-going works contracts**. The Service Tax liability on these amounts works out to **Rs.54,68,582/-** (Service Tax of **Rs.53,09,303/-**, Education Cess of **Rs.1,06,186/-** and Secondary & Higher Education Cess of **Rs.53,093/-** as detailed in **Annexure** to this notice). However, **M/s. Mehta & Modi Homes** have paid an amount of **Rs.9,23,908/-** by cash and **Rs.57,635/-** by **CENVAT** , totaling to **Rs.9,81,543/-** towards service tax during the period **01.01.2011 to 31.12.2011**. Thus they have **short paid** an amount of **Rs. 44,87,039/-** on the **"Works Contract services"** provided by them during this period.

8. **M/s Mehta & Modi Homes** are well aware of the provisions and of liability of Service tax on receipts agreements for Construction and have not assessed and paid service tax properly as per **Section 68 of Finance Act, 1994**. Hence, short paid service tax payable by **M/s Mehta & Modi Homes** appears to be recoverable under **Sub Section (1) of Section 73 of the Finance Act, 1994**, along with interest under **Section 75 of the Finance Act, 1994**.

9. From the foregoing it appears that **M/s Mehta & Modi Homes**, **5-4-187/3 & 4, III Floor, MG Road, Secunderabad - 500 003** have

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contravened the provisions of **Section 68** of the Finance Act, 1994 read with **Rule 6 of the Service Tax Rules, 1994** in as much as they have not paid the appropriate amount of service tax on the value of taxable services and **Section 70** of the Finance Act, 1994 read with **Rule 7** of the Service Tax Rules, 1994 in as much as they have not shown the amounts received for the taxable services rendered in the statutory Returns and also did not truly and correctly assess the tax due on the services provided by them and also did not disclose the relevant details / information, thereby have rendered themselves liable for penal action under **Section 77 and 76 of the Finance Act, 1994**.

10. Therefore, **M/s Mehta & Modi Homes, 5-4-187/3 & 4, III Floor, MG Road, Secunderabad - 500 003**, are hereby required to show cause to the **Commissioner of Customs, Central Excise and Service Tax, Hyderabad-II Commissionerate, 3rd floor, Shakkar Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad-500 004**, within **30 (thirty)** days of receipt of this Notice as to why:

- (i) an amount of **Rs. 54,68,582/- (Rupees Fifty four lakhs sixty eight thousand five hundred and eighty two only)** towards **Service Tax inclusive of cesses)** on the **"Works Contract Services"** provided by them during the period **01.01.2011 to 31.12.2011** should not be demanded under **Section 73(1)** of the **Finance Act, 1994**; and an amount of **Rs. 9,81,543/- (Rupees Nine lakh eighty One thousand Five hundred and Forty Three only)** already paid towards **Service Tax, inclusive of cesses**, during the period **01.01.2011 to 31.12.2011** should not be appropriated against the above payable amount.
- (ii) interest should not be paid by them on the amount demanded at (i) above under the **Section 75 of the Finance Act, 1994**
- (iii) penalty should not be imposed on them under **Section 77 of the Finance Act, 1994**
- (iv) penalty should not be imposed on them under **Section 76 of the Finance Act, 1994**, for failure to pay service tax, in contravention of **Section 68, ibid.**

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11. They are also required to produce at the time of showing cause, all the evidence upon which they intend to rely in support of their defense. They are also required to state whether they would like to avail of opportunity to be heard in person before the case is adjudicated. If they do not reply to the Show Cause Notice within **30 (thirty) days** or do not appear in person when the case is posted for personal hearing, it would be presumed that the Noticee does not have anything to state in their defense or they do not prefer any personal hearing and case will be decided on merit based on the evidence available on record.

12. This show cause Notice is issued without any prejudice to any other action that may be taken against the recipients of this Notice or any other persons concerned with the Finance Act or any other law time being in force.

13. The above Notice is issued by placing Reliance on the following Records:

(1) Letter dated 07.02.2012, submitted by M/s Mehta & Modi .


10.04.2012
(P.N.RAO)
COMMISSIONER

To
M/s Mehta & Modi Homes,
5-4-187/3&4, II Floor, MG Road,
Secunderabad - 500 003. (By Regd.Post/Speed Post Ack.Due)

Copy to:

1. The Additional Commissioner, Service Tax, Anti-Evasion, Hyderabad-II Commissionerate, Hyderabad.
2. The Assistant Commissioner, Service Tax, Anti Evasion Hyderabad-II Commissionerate, Hyderabad.
3. The Superintendent, Service Tax Gr.III, Hyderabad-II Commissionerate, Hyderabad (w.r.t. file C.No.IV/16/179/2011-ST (Gr-III) with a direction to serve the copy of the notice on M/s. Mehta & Modi Homes and forward a copy of the dated acknowledgement obtained from them)
4. The Superintendent of Service Tax, Gr.III, Hyderabad-II Commissionerate.

Master Copy / Office Copy.

SOB Tax Summary

Sum of Case 3 Total tax amount		
Year	Month	Total
2004	11	-
	12	-
2004 Total		-
2005	1	-
	2	-
	3	-
	4	-
	5	-
	6	-
	7	-
	8	-
	9	-
	10	-
	11	-
	12	-
2005 Total		-
2006	1	-
	2	-
	3	-
	4	-
	5	-
	6	-
	7	-
	8	-
	9	-
	10	-
	11	-
	12	-
2006 Total		-
2007	1	-
	2	-
	3	-
	4	-
	5	-
	6	1,31,632
	7	3,25,698
	8	2,92,673
	9	1,68,269
	10	2,08,522
	11	3,19,217
	12	2,06,760
2007 Total		16,52,770
2008	1	1,29,446
	2	2,96,433
	3	3,32,621
	4	8,12,481
	5	4,65,237
	6	4,56,718
	7	7,12,093
	8	4,23,999
	9	6,87,298
	10	3,60,194
	11	2,87,540
	12	1,69,079
2008 Total		51,33,140

SOB Tax Summary

2009	1	1,13,937
	2	1,29,428
	3	29,808
	4	1,58,957
	5	1,56,424
	6	85,078
	7	1,75,653
	8	1,07,573
	9	1,11,409
	10	2,68,309
	11	63,888
	12	1,69,680
2009 Total		15,70,144
2010	1	1,57,876
	2	29,023
	3	2,27,482
	4	1,30,078
	5	2,44,110
	6	41,385
	7	4,03,793
	8	1,22,483
	9	1,08,073
	10	2,77,180
	11	26,458
	12	1,52,652
2010 Total		19,20,593
2011	1	1,13,519
	2	70,564
	3	73,808
	4	90,891
	5	1,45,743
	6	1,29,269
	7	1,60,928
	8	1,33,032
	9	78,754
	10	2,82,079
	11	2,38,603
	12	3,22,921
2011 Total		18,40,111
2012	1	1,53,470
	2	39,645
	3	1,82,851
2012 Total		3,75,965
Grand Total		1,24,92,724

✓

APPROVED BY
28 MAY 2012
SOHAM MODI
MANAGING DIRECTOR

SOB Customer Details

Block No	Flat No	Tax liability - upto March 12	Total Receipts	Possession given or Account settled (Yes = 1 / No = 0)	Tax collected from customers where account is settled	Excess collected (D - C)	Short collected (B - C)
II	232	5,562	6,70,000				
II	200C	1,55,726	44,96,483				
II	200D	82,990	31,07,186				
II	200F	1,38,308	59,97,000				
II	201	54,425	18,16,450				
II	202	-	1,75,000				
II	203	-	7,50,000				
II	204	37,337	25,51,865				
II	205	41,441	13,90,350				
II	206	41,391	20,61,249				
II	207	31,507	34,72,096				
II	208	30,562	33,21,649				
II	209	53,844	36,05,692				
II	210	59,740	39,38,550				
II	211	10,424	29,92,972				
II	212	36,149	33,14,888				
II	213	37,673	33,14,507				
II	214	37,137	33,68,691				
II	215	51,573	36,47,915				
II	216	51,204	40,58,216				
II	217	32,709	21,34,067				
II	218	18,939	36,05,006				
II	219	46,881	20,68,441				
II	220	73,647	61,71,622				
II	221	-	45,20,921				
II	222	54,439	38,12,543				
II	223	47,164	37,21,765				
II	224	1,94,711	55,37,000				
II	225	84,124	44,39,708				
II	226	66,728	43,75,334				
II	227	55,448	38,74,591				
II	228	1,13,425	61,46,600				
II	229	1,18,471	50,33,851				
II	230	1,02,019	47,80,269				
II	231	69,504	46,36,261				
II	233	1,15,463	46,98,100				
II	234	64,471	44,16,392				
II	235	43,825	49,47,254				
II	236	56,434	56,01,257				
II	237	60,753	36,09,633				
II	238	1,20,726	53,73,106				
II	239	1,36,544	60,70,296				
II	240	95,219	52,55,137				
II	241	79,778	40,63,414				
II	242	1,29,554	60,16,168				
II	243	45,114	40,34,412				
II	244	55,290	28,48,315				
II	245	50,392	38,05,000				
II	246	45,874	39,66,068				
II	247	68,464	39,08,893				
II	248	74,730	39,56,267				
II	249	1,00,024	40,67,396				

SOB Customer Details

II	250	62,378	48,81,940
II	251	1,28,615	68,60,005
II	252	2,73,316	77,30,528
II	253	1,37,918	71,51,019
II	254	1,56,416	47,75,000
II	255	98,312	56,37,410
II	256	1,03,747	65,54,200
II	257	1,67,766	62,63,677
II	258	1,19,153	60,43,786
II	259	1,04,959	60,37,614
II	260	73,373	81,31,617
II	261	38,769	35,23,000
II	262	30,014	35,08,069
II	263	4,635	21,15,700
II	264	68,824	37,38,022
II	265	16,713	33,89,701
II	266	27,384	34,23,490
II	267	27,325	35,14,964
II	268	40,062	35,45,000
III	301	1,20,597	36,39,618
III	302	1,60,803	45,75,760
III	303	1,22,529	39,75,688
III	304	1,48,155	42,24,360
III	305	1,56,423	44,37,705
III	306	1,29,856	37,61,593
III	308	1,38,627	39,85,968
III	309	1,06,584	36,75,000
III	310	1,31,968	35,51,110
III	312	1,62,266	45,18,460
III	318	1,65,742	48,85,928
III	319	1,29,378	47,38,980
III	320	1,10,923	34,52,375
III	321	1,74,655	49,20,195
III	322	98,328	47,30,956
III	323	1,64,970	48,57,198
III	324	1,53,361	49,80,184
III	325	-	15,00,000
III	326	-	15,00,000
III	327	-	5,00,000
III	328	1,14,714	31,32,332
III	329	1,29,049	36,82,231
III	330	1,34,765	37,69,000
III	331	1,40,863	40,69,853
III	333	1,10,653	37,65,266
III	334	1,34,765	36,19,000
III	335	1,52,712	42,55,900
III	336	1,52,378	42,11,228
III	337	1,28,280	39,92,580
III	338	1,48,372	42,22,452
III	339	1,79,292	51,50,990
III	340	81,315	23,21,666
III	341	1,32,454	37,55,403
III	342	1,32,334	37,88,282
III	343	1,41,213	40,97,553
III	344	88,992	32,75,000
III	346	1,42,665	41,35,257
III	347	1,36,413	39,77,490
III	348	1,56,573	45,03,868
III	351	1,53,231	44,90,722

SOB Customer Details

III	352	84,963	25,75,958		
III	353	1,65,830	47,33,451		
III	360	1,15,150	44,26,900		
III	361	1,39,942	51,21,850		
III	362	43,811	17,91,375		
III	365	1,54,582	41,10,000		
III	369	86,850	28,04,000		
III	372	83,463	37,89,720		
III	374	28,270	13,82,157		
III	376	1,06,859	35,41,666		
III	378	53,395	25,36,000		
III	379	1,52,222	51,10,700		
III	382	75,614	25,31,290		
III	389	1,24,385	37,87,055		
III	390	1,29,249	39,05,100		
III	309	14,954	6,21,650		
III	310	11,228	5,74,517		
III	344	-	12,91,572		
III	357	-	2,25,000		
III	361	-	79,732		
III	362	20,600	5,00,000		
III	369	8,075	10,57,200		
III	373	-	10,35,000		
III	374	97,685	23,71,000		
III	376	31,243	7,58,334		
III	378	61,800	15,00,000		
III	379	3,679	3,15,239		
III	382	47,380	11,50,000		
III	383	-	25,000		
III	389	533	1,75,000		
III	399B	1,43,706	50,60,500		
III	399C	87,715	28,25,000		
III	399D	97,562	30,96,000		
Total		1,22,95,479	52,58,05,705		


APPROVED BY
 28 MAY 2012
 SOHAM MODI
 MANAGING DIRECTOR

MEHTA & MODI HOMES

5-4-187/3 & 4, II Floor, Soham Mansion, M.G. Road, Secunderabad - 500 003.
Phone : +91-40-66335551, Fax :

Date: 25th May 2012

To,
Mr. P.N. Rao
Commissioner
Office of the Commissioner of Customs,
Central Excise & Service Tax
Room No.713, Hyderabad-II
Commissioner-ate, Basheerbagh
Hyderabad

Dear Sir,

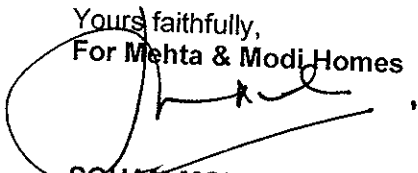
Sub: Service Tax – Mehta & Modi Homes, Secunderabad – Show cause notice for the period from Jan'11 to Dec'11 – Objections called for – Reply Submitted – Hearing date communicated – Adjournment – Requested – Reg.

Ref: O.R. No.65/2012 – Adjn (ST)(Commr.) – C.No.IV/16/179/2012 – ST (Gr-X) dated 10.04.2012.

With reference to the show cause notice dated 10.04.2011 we were given 30 days time to send our reply. Our Service Tax Consultant is presently at Bangalore on some urgent work. We request you to kindly grant us an other 25 days time to send our reply.

Thank you,

Yours faithfully,
For Mehta & Modi Homes


SOHAM MODI
(PARTNER)

Copy To: The Superintendent of Service Tax
Group – X, Hyderabad – II
Commissioner ate



MEHTA & MODI HOMES

5-4-187/3 & 4, II Floor, Soham Mansion, M.G. Road, Secunderabad - 500 003.
Phone : +91-40-66335551, Fax :

To
The Superintendent,
Office of the Commissioner of
Central Excise Customs & Service Tax
Hyderabad – II Commissionerate
Service Tax Cell, Seetharamparasad Towers
Lakdikapool, Bazar Ghat
Hyderabad – 500 004

Date: 11th April 2012

Kind Attn: P. Venkat Rao,

Dear Sir,

Subject : Clarification of Service Tax paid for the period from Jan'11
onwards – Reg.
Reference : 1. Our Letter dated 7th February 2012
2. Your letter dated 29th March 2012

This is to clarify that we have paid taxes for the period January 2012 to December 2012 on the basis of our above referred letter, and that it includes sales made in phase – I, II & III.

Further, we have calculated the tax liability after excluding payments received from customer towards VAT, service tax, stamp duty and registration charges, maintenance charges (to be transferred to Owners Association), monthly electricity charges and towards excess sale consideration received which is refunded or shall be refunded to the purchaser.

We have not come in sales in any other project during the relevant period.

Please write to us if any further information is required.

Thank You.

Yours sincerely,

For MEHTA & MODI HOMES


Authorised Signatory

o/e

B. Satyanarayanan

Service Tax
9/11/12

24/4/12

For payments from April 2007 onwards **G.A.R.-7 Proforma for Service Tax Payments** (Receipt & Payment Rule)

Full Name: MEHTA ANA MOD HOMES
 Complete Address: S-4-187/244, SOHAM MANSION, M.G. ROAD, SECUNDERABAD
 Telephone No.: 04066335551
 Assessee Code No.: AATFH0647CST001
 Commissionerate Name: HYDERABAD
 Commissionerate Code: 52
 Division Code: 12
 Range Code: 03
 Pincode: 500005

Accounting Code of the Service				Amount Tended in Rupees													
0	0	4	4	0	3	2	4			7	6	9	6	8	2	0	0
0	0	4	4	0	2	9	8			1	5	3	9	4	0	0	0
0	0	4	4	0	4	2	6			7	6	9	6	0	0	0	0
0	0	4	4														
0	0	4	4														
0	0	4	4														
Total										7	9	2	7	7	2	0	0

RECEIVING BANK BRANCH STAMP

(In words) Rupees: Seven lakhs Ninety two thousand Seven hundred Seven (only) tendered
 Cash/Cheque/Draft/Pay Order No.: 428400 Dated: 18/02/12 Drawn on: HDFC BANK LTD
 Signature of the Tenderer with date: [Signature]

Accounting Code of the Service				Amount Tended in Rupees													
0	0	4	4	0	3	3	4			7	6	9	6	8	2	0	0
0	0	4	4	0	2	9	8			1	5	3	9	4	0	0	0
0	0	4	4	0	4	2	6			7	6	9	6	0	0	0	0
0	0	4	4														
0	0	4	4														
0	0	4	4														
Total										7	9	2	7	7	2	0	0

TAX PAYER'S COUNTERFOIL
 RECEIVING BANK BRANCH STAMP
 21 Feb 2012

Received from Assessee Code No.: AATFH0647CST001
 (In words) Rupees: Seven lakhs Ninety two thousand Seven hundred Seven (only)
 By Cash/Cheque/Draft/Pay Order No.: 428400 Dated: 18/02/12 Drawn on: HDFC BANK LTD
 on account of Union Service Tax as detailed in this taxpayer's counterfoil and on stamp affixed and signed therein.

[Handwritten mark]

MEHTA & MODI HOMES

5-4-187/3 & 4, IInd Floor, Soham Mansion, M.G. Road, Secunderabad – 500003
Phone: +91-40-66335551, Fax: 040-27544058

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

Date: 07.02.2012

Dear Sir

**Sub: Intimation regarding payment of service tax for projects undertaken by
Mehta and Modi Homes.**

Ref: 1. STC No. AAJFH0647CST001

2. O.R. No. 128/2011-Adjn (ST) (Commr.) dated.24.10.11
3. C.No.IV/16/179/2011-Adjn. (ST)(Commr.)

1. With reference to above, we would like inform that we are Builders/Developers of Residential Apartments. We wish to recall our letter No. Nil dates 12.03.2009, 02.07.09, 18.11.2009 & 20.01.2010 where in, we had informed that we would not be liable for service tax and accordingly we had stopped remitting the payment of service tax also. The reason for termination of payment of service was clearly given in our earlier referred letters.
2. However since Show Cause Notice has been issued and we are pursuing the matter and the outcome has not reach finality in the meantime, we would like to take the following stands
 - a. We have computed the service tax liability for the period Jan 11 to Dec 11 under works contract services, composition scheme on the amount realized in excess of the Sale Deed value at the rate of 4.12%, which has resulted to a total liability of Rs. 17,74,315/-. Details of receipts and computation of tax liability for the period Jan-11 to Dec-11 is enclosed
 - b. We have voluntarily remitted Rs.9,23,908/- in cash by way of protest (vide Ist Challan No. 01100841201201100010 dated 12.01.2011, IInd Challan No. 01100841401201100011 dated 14.01.2011, IIIrd Challan No. 01100841401201100036 dated 14.03.2011, IVth Challan No. Nil dated

MEHTA & MODI HOMES

5-4-187/3 & 4, IInd Floor, Soham Mansion, M.G. Road, Secunderabad – 500003
Phone: +91-40-66335551, Fax: 040-27544058

29.06.11, Vth Challan No: 01100840606201100014 dated 06.06.2011, VI th Challan No: 01100842611201100007 dated 26.11.2011 enclosed) and Rs.57,635/- by CENVAT credit for discharging the above computed service tax liability under protest. **The balance of Rs. 7,92,772/- would also be remitted under protest at the earliest.**

c. A Show cause notice has been issued for period July 07 to Dec 10 demanding payment of service tax, for which a suitable reply would be made and would go which the process of the adjudication.

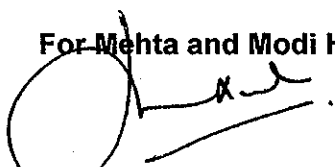
3. We hope all our understanding is correct and we would be glad to provide you with any further information that may be required in this regard. We request you to kindly confirm the same.

Kindly acknowledge the receipt of the same. |

Thanking You

Yours Truly

For Mehta and Modi Homes



Authorised signatory



Enclosures:

1. Annexure – 1 Statement of receipts from Jan 11 to Dec 11 and details of service tax computation
2. Annexure – 2 Copy of Challans of tax paid in 2011.
3. Annexure – 3 CENVAT statement for 2011

CC to:

1. Assistant Commissioner
2. Deputy Commissioner
3. Additional Commissioner

Mentis Modt Homes - Details for Service tax

Block No	Bungalow No	Buyer Name	Receipt Date	Month	Year	Cheque No	Amount Received	Receipt No	Towards sale deed	Towards Development charges	Towards agr. for const. net of discount	Towards additions and alterations	Towards taxes, other charges, refunds	Taxable amount under contract services for receipts after 1.6.07	Tax rate under contract services with composition	Tax amount under contract services with composition
C	305	Mf. Parvati Dhwakar	01-01-2011	1	2011	114981	16,618	2102	-	-	-	-	16,618	-	4.12	-
C	322	Mf. Satish John	01-01-2011	1	2011	838063	8,86,947	3491	-	-	-	-	8,86,947	-	4.12	-
C	305	Mf. Parvati Dhwakar	03-01-2011	1	2011	201283	51,000	3492	-	-	-	-	51,000	-	4.12	-
C	389	Satish Khandy Kast	04-01-2011	1	2011	056126	10,00,000	3493	-	-	-	-	10,00,000	-	4.12	-
C	303	Mf. Chandra Sekhar	11-01-2011	1	2011	343162	2,22,000	3494	-	-	-	-	2,22,000	-	4.12	-
C	310	Mrs. Rama kumari	12-01-2011	1	2011	cash	15,000	3495	-	-	-	-	15,000	-	4.12	-
B	257	Mf. Soham Modi	12-01-2011	1	2011	145954	3,75,000	3496	-	-	-	-	3,75,000	-	4.12	-
B	200C	Mf. Bideshi Mitharje	18-01-2011	1	2011	145964	3,00,000	3498	-	-	-	-	3,00,000	-	4.12	-
B	310	Mrs. Rama kumari	28-01-2011	1	2011	105423	1,43,170	3497	-	-	-	-	1,43,170	-	4.12	-
C	342	Mf. Pankaj Gupta	29-01-2011	1	2011	278191	5,25,000	3500	-	-	-	-	5,25,000	-	4.12	-
C	340	Mrs. K. R. S. Devi	29-01-2011	1	2011	434758	1,23,342	2101	-	-	-	-	1,23,342	-	4.12	-
C	379	Dr. Utpal Bhadra	04-02-2011	2	2011	064997	1,00,000	3499	-	-	-	-	1,00,000	-	4.12	-
C	390	N. Paskaran	05-02-2011	2	2011	245305	2,25,000	3074	-	-	-	-	2,25,000	-	4.12	-
C	379	Dr. Utpal Bhadra	05-02-2011	2	2011	245306	2,05,100	2104	-	-	-	-	2,05,100	-	4.12	-
C	390	N. Paskaran	07-02-2011	2	2011	003841	5,00,000	2103	-	-	-	-	5,00,000	-	4.12	-
C	361	Dr. K. S. Venkateswar	08-02-2011	2	2011	015812	10,00,000	2105	-	-	-	-	10,00,000	-	4.12	-
C	361	Dr. K. S. Venkateswar	08-02-2011	2	2011	012406	15,000	2107	-	-	-	-	15,000	-	4.12	-
B	220	Mf. Ahmed Subhan	11-02-2011	2	2011	239546	16,47,211	2110	-	-	-	-	16,47,211	-	4.12	-
C	347	Mf. Srinivasa Rao Ch	14-02-2011	2	2011	239545	9,53,000	2111	-	-	-	-	9,53,000	-	4.12	-
C	347	Mf. Srinivasa Rao Ch	14-02-2011	2	2011	274416	2,65,000	2112	-	-	-	-	2,65,000	-	4.12	-
C	306	Mf. Vijay Kampanth	21-02-2011	2	2011	345963	66,058	2113	-	-	-	-	66,058	-	4.12	-
C	304	Mf. Satish John	23-02-2011	2	2011	820705	66,993	306	-	-	-	-	66,993	-	4.12	-
C	322	Mf. Satish John	25-02-2011	2	2011	91912	3,97,000	322	-	-	-	-	3,97,000	-	4.12	-
B	257	Mf. Soham Modi	25-02-2011	2	2011	344907	5,300	2128	-	-	-	-	5,300	-	4.12	-
C	348	Mf. B. V. J. Ganesh	05-03-2011	3	2011	145972	2,57,500	2129	-	-	-	-	2,57,500	-	4.12	-
C	361	Dr. K. S. Venkateswar	09-03-2011	3	2011	012407	3,00,000	2130	-	-	-	-	3,00,000	-	4.12	-
C	353	G. Padmayavathi	09-03-2011	3	2011	000035	25,000	2132	-	-	-	-	25,000	-	4.12	-
B	257	Mf. Soham Modi	22-03-2011	3	2011	6899157	3,35,930	2133	-	-	-	-	3,35,930	-	4.12	-
C	353	G. Padmayavathi	16-03-2011	3	2011	000035	25,000	2132	-	-	-	-	25,000	-	4.12	-
B	257	Mf. Soham Modi	22-03-2011	3	2011	317384	2,55,353	2133	-	-	-	-	2,55,353	-	4.12	-
C	361	Dr. K. S. Venkateswar	22-03-2011	3	2011	012408	3,00,000	2135	-	-	-	-	3,00,000	-	4.12	-
C	399C	Rajni Sharan	30-03-2011	3	2011	056682	19,54,760	2136	-	-	-	-	19,54,760	-	4.12	-
C	304	Mf. Satish John	06-04-2011	4	2011	146151	25,000	2134	-	-	-	-	25,000	-	4.12	-
C	304	Mf. Satish John	07-04-2011	4	2011	918089	3,00,000	2138	-	-	-	-	3,00,000	-	4.12	-
C	376	Mf. Emmulla Veera J	09-04-2011	4	2011	090582	2,15,602	2139	-	-	-	-	2,15,602	-	4.12	-
C	323	Mf. K. Raghunatha &	13-04-2011	4	2011	349554	25,000	2141	-	-	-	-	25,000	-	4.12	-
C	379	Dr. Utpal Bhadra	13-04-2011	4	2011	477753	1,08,838	2142	-	-	-	-	1,08,838	-	4.12	-
C	389	Satish Khandy Kast	13-04-2011	4	2011	003845	3,75,000	2143	-	-	-	-	3,75,000	-	4.12	-
C	361	Dr. K. S. Venkateswar	16-04-2011	4	2011	056923	15,15,000	2145	-	-	-	-	15,15,000	-	4.12	-
C	376	Mf. Soham Modi	21-04-2011	4	2011	012409	2,96,850	2146	-	-	-	-	2,96,850	-	4.12	-
C	376	Mf. Soham Modi	21-04-2011	4	2011	874627	2,00,000	2147	-	-	-	-	2,00,000	-	4.12	-

Mehtha Modi Homes - Details for Service tax

Block No	Bungalow w/No	Buyer Name	Receipt Date	Month	Year	Cheque No	Amount Received	Receipt No	Towards sale deed	Towards Development charges	Towards agr. for const. net of discount	Towards additions and alterations	Towards taxes other charges, advances and refunds	Taxable amount under contract services for 1.6.07	Tax rate under contract services with composition	Tax amount under contract services with composition
C	348	M/B V J Ganesh	01-05-2011	5	2011	200161	2,00,319	2148	-	-	-	-	2,00,319	-	4.12	-
C	399C	Rajni Sharan	03-05-2011	5	2011	146153	2,00,000	2149	2,00,000	-	-	-	-	-	4.12	-
C	340	M/S.K.R.S.Devi	10-05-2011	5	2011	064999	1,00,000	2150	-	-	-	-	-	-	4.12	-
C	399C	Rajni Sharan	14-05-2011	5	2011	146152	10,00,000	2151	4,71,000	5,29,000	-	-	-	1,00,000	4.12	4,130
C	390	N. Pasaram	14-05-2011	5	2011	390892	8,99,435	2152	-	-	-	-	-	5,29,000	4.12	21,795
B	200F	Mrs.Konduru Thulas	16-05-2011	5	2011	HN007019	14,62,000	2153	-	-	8,99,435	-	-	8,99,435	4.12	37,057
C	200F	Mrs.Konduru Thulas	18-05-2011	5	2011	Cash	2,000	2154	2,000	-	-	-	-	-	4.12	-
B	200F	Mrs.Konduru Thulas	21-05-2011	5	2011	874628	5,00,000	2155	-	-	-	-	-	-	4.12	-
B	200F	Mrs.Konduru Thulas	23-05-2011	5	2011	143318286	25,00,000	2156	-	-	-	-	-	-	4.12	-
B	200F	Mrs.Konduru Thulas	24-05-2011	5	2011	Cash	33,000	2157	-	-	7,60,000	-	-	7,60,000	4.12	-
B	200F	Mrs.Konduru Thulas	25-05-2011	5	2011	Cash	2,00,000	2158	-	-	-	-	-	-	4.12	-
B	200F	Mrs.Konduru Thulas	26-05-2011	5	2011	Cash	3,00,000	2159	-	-	-	-	-	-	4.12	-
B	200F	Mrs.Konduru Thulas	30-05-2011	5	2011	128493	1,52,020	2160	-	-	-	-	-	-	4.12	-
B	257	M/Soham Modi	06-06-2011	6	2011	Cash	1,00,000	2161	-	-	-	-	-	-	4.12	-
C	309	M/Suman V Anam	07-06-2011	6	2011	391069	19,00,592	2162	-	-	1,52,020	-	-	1,52,020	4.12	6,263
C	330	P.Prabhakar & P Res	10-06-2011	6	2011	Cash	1,50,000	2163	-	4,01,592	14,99,000	-	-	1,00,000	4.12	-
C	376	M/Sammulla Veera I	13-06-2011	6	2011	874629	13,00,000	2164	-	-	-	-	-	19,00,592	4.12	78,304
C	374	M/Sammulla Veera I	14-06-2011	6	2011	166996	25,000	2165	2,23,000	8,52,000	2,25,000	-	-	10,77,000	4.12	44,372
C	399C	Rajni Sharan	23-06-2011	6	2011	146154	1,60,000	2166	25,000	-	-	-	-	1,60,000	4.12	6,592
C	374	M/Sudhir Sharma &	01-07-2011	7	2011	166997	2,00,000	2167	-	-	-	-	-	2,00,000	4.12	-
C	376	M/Sammulla Veera I	04-07-2011	7	2011	874630	5,58,333	2170	-	-	-	-	-	5,58,333	4.12	23,003
C	382	M/S.Ramesh Chandra	04-07-2011	7	2011	702480	25,000	2171	-	-	-	-	-	-	4.12	-
C	379	Dr. Utpal Bhadra	06-07-2011	7	2011	003851	9,00,000	2172	3,16,000	5,84,000	-	-	-	5,84,000	4.12	24,061
C	360	M/S Anil Kongari	14-07-2011	7	2011	Transferred	25,000	2175	25,000	-	-	-	-	-	4.12	-
C	362	M/S.Prasant Banerjee	15-07-2011	7	2011	389765	25,000	2174	25,000	-	-	-	-	-	4.12	-
B	257	M/Soham Modi	15-07-2011	7	2011	292720	1,00,000	2173	-	-	-	-	-	1,00,000	4.12	-
C	382	M/S.Ramesh Chandra	18-07-2011	7	2011	111260	2,00,000	2177	2,00,000	-	-	-	-	-	4.12	-
B	376	M/Sammulla Veera I	19-07-2011	7	2011	724826	2,00,000	2178	-	-	-	-	-	-	4.12	-
C	216	M/S.K. Adhyaksh K. K.	19-07-2011	7	2011	042298	670	2179	-	-	-	-	-	670	4.12	8,240
C	399C	Rajni Sharan	21-07-2011	7	2011	146155	1,60,000	2176	-	-	-	-	-	-	4.12	-
C	361	Dr.K.S.Venkateswar	23-07-2011	7	2011	391591	15,33,930	2181	-	1,60,000	-	-	-	1,60,000	4.12	6,592
C	379	Dr. Utpal Bhadra	25-07-2011	7	2011	236638	1,18,700	2182	-	-	-	-	-	15,33,930	4.12	63,198
B	200D	Mrs. V.SatyaSinha &	27-07-2011	7	2011	758235	7,00,000	2183	-	80,000	30,700	-	-	1,10,700	4.12	4,561
C	353	G.Padmanvathi	27-07-2011	7	2011	Transferred	1,49,166	2185	-	-	7,00,000	-	-	7,00,000	4.12	28,840
C	360	M/S Anil Kongari	29-07-2011	7	2011	25476279	1,00,000	2189	-	-	39,050	-	-	90,116	4.12	2,433
C	379	Dr. Utpal Bhadra	01-08-2011	8	2011	2188	10,00,000	2188	-	-	-	-	-	-	4.12	-
B	362	M/S.Prasant Banerjee	01-08-2011	8	2011	389776	2,00,000	2191	2,00,000	-	10,00,000	-	-	10,00,000	4.12	41,200
B	210	M/S. Ibrahim Akhili H	02-08-2011	8	2011	538878	41,350	2184	-	-	-	-	-	41,350	4.12	-
B	204	M/S. Poozuma	02-08-2011	8	2011	022692	1,72,865	2186	-	-	-	-	-	1,72,865	4.12	-
C	378	N.Sahari Swaroop	03-08-2011	8	2011	Cash	25,000	2192	25,000	-	-	-	-	-	4.12	-
C	390	N.Pasaram	05-08-2011	8	2011	057090	1,82,328	2193	-	-	-	-	-	1,82,328	4.12	-
C	378	N.Sahari Swaroop	09-08-2011	8	2011	765392	2,00,000	2194	2,00,000	-	-	-	-	-	4.12	-
C	382	M/S.Ramesh Chandra	09-08-2011	8	2011	111262	10,95,000	2195	4,71,000	6,24,000	-	-	-	6,24,000	4.12	25,709
C	353	G.Padmanvathi	12-08-2011	8	2011	Transferred	1,56,335	2196	-	-	-	-	-	-	4.12	-
B	256	M/S.P. Uma Kumari	17-08-2011	8	2011	34613	3,11,000	2197	-	-	-	-	-	49,233	4.12	2,028
														1,56,335		
														2,61,767		
														49,233		

Mentha Modi Homes - Details for Service tax

Block No	Buyer Name	Receipt Date	Month	Year	Cheque No	Amount Received	Receipt No	Towards sale deed	Towards Development charges	Towards agr. for const. net of discount	Towards alterations and additions	Towards taxes, other charges, advances and refunds	Taxable amount under works contract services for receipts after 1.6.07	Tax rate under works contract services with composition	Tax amount under works contract services with composition
B	256 Mrs P. Uma Kumari	17-08-2011	8	2011	34610	5,25,000	2198	-	-	-	-	5,25,000	4.12	-	
B	256 Mrs P. Uma Kumari	17-08-2011	8	2011	34610	5,25,000	2198	-	-	-	-	5,25,000	4.12	-	
C	399C Rajni Sharma	22-08-2011	8	2011	34612	64,000	2199	-	-	-	-	64,000	4.12	-	
C	374 Mr. Sudhir Sharma &	22-08-2011	8	2011	146156	1,60,000	3504	-	-	-	-	1,60,000	4.12	-	
C	374 Mr. Sudhir Sharma &	22-08-2011	8	2011	166999	43,960	3501	1,13,197	-	1,05,000	-	-	1,60,000	4.12	6,592
C	399B Mrs. Rina Rajan Nayal	24-08-2011	8	2011	167000	1,13,197	3502	43,960	-	-	-	-	-	4.12	-
C	322 Mr. Satish Jaha	24-08-2011	8	2011	000605	25,000	3503	25,000	-	-	-	-	-	4.12	-
C	362 Mr. Prasenjit Banerjee	29-08-2011	8	2011	Cash	579	2137	-	-	-	-	579	-	4.12	-
C	362 Mr. Prasenjit Banerjee	29-08-2011	8	2011	389782	3,75,000	3506	3,75,000	-	-	-	-	63,375	4.12	2,611
C	372 Mr. Subhal Das & Mr	29-08-2011	8	2011	389783	1,91,375	3505	1,28,000	-	-	-	-	1,50,000	4.12	6,180
C	362 Mr. Prasenjit Banerjee	30-08-2011	8	2011	934004	1,50,000	3507	1,28,000	63,375	-	-	-	5,85,000	4.12	41,200
C	365 Mr. Bisshu Kumar Jy	03-09-2011	9	2011	057248	10,00,000	3508	-	-	1,50,000	-	-	10,00,000	4.12	41,200
C	374 Mr. Sudhir Sharma &	05-09-2011	9	2011	805127	5,85,000	3509	-	-	2,31,375	-	-	5,85,000	4.12	24,102
C	360 Mr. Anil Kongari	05-09-2011	9	2011	057295	10,00,000	3510	-	-	5,85,000	-	-	6,86,157	4.12	28,270
C	331 Dr. B. Bhaskar Prasad	08-09-2011	9	2011	Transferred	5,75,000	3511	3,13,843	6,86,157	-	-	-	6,86,157	4.12	-
C	344 Mr. Devkumar Mahab	12-09-2011	9	2011	Cash	2,00,000	3512	5,75,000	-	-	-	-	2,00,000	4.12	-
C	399B Mrs. Rina Rajan Nayal	12-09-2011	9	2011	000295	25,000	3514	25,000	-	75,580	-	-	1,24,420	4.12	3,114
C	378 N. Srihar Swaroop	13-09-2011	9	2011	519487	2,00,000	3513	2,00,000	-	-	-	-	75,580	4.12	-
C	372 Mr. Subhal Das & Mr	14-09-2011	9	2011	575548	7,45,000	3515	7,45,000	-	-	-	-	-	4.12	-
C	399D Mrs. Pooama Singh K	14-09-2011	9	2011	934325	1,00,000	3516	-	-	-	-	-	-	4.12	-
C	399D Mrs. Pooama Singh K	15-09-2011	9	2011	934326	50,000	3517	-	-	94,835	-	-	-	4.12	-
C	399D Mrs. Pooama Singh K	15-09-2011	9	2011	381950	25,000	3521	25,000	-	-	5,145	-	1,00,000	4.12	4,120
C	399D Mrs. Pooama Singh K	15-09-2011	9	2011	785326	1,00,000	3518	1,00,000	-	-	-	-	10,656	4.12	439
C	324 Mr. Kavuri Amar nath	16-09-2011	9	2011	236909	1,00,000	3522	1,00,000	-	-	-	-	39,344	4.12	-
C	361 Dr. K. S. Venkateswar	22-09-2011	9	2011	378737	5,11,310	3519	-	-	-	-	-	2,00,000	4.12	-
C	399C Rajni Sharma	22-09-2011	9	2011	627141	1,60,000	3523	-	-	2,82,653	-	-	1,00,000	4.12	-
C	344 Mr. Devkumar Mahab	29-09-2011	9	2011	000297	2,00,000	3524	-	-	11,469	-	-	2,94,122	4.12	12,118
C	376 Mr. Eemunilla Veera J	04-10-2011	10	2011	724827	2,50,000	3525	2,00,000	-	1,60,000	-	-	1,60,000	4.12	6,392
C	379 Dr. Ujjal Bhadra	04-10-2011	10	2011	858676	2,50,000	3526	-	-	2,50,000	-	-	-	4.12	-
C	390 N. Pasikera	04-10-2011	10	2011	397933	10,00,000	3527	-	-	2,50,000	-	-	2,50,000	4.12	10,300
C	399D Mrs. Pooama Singh K	04-10-2011	10	2011	397941	9,18,237	3529	-	-	10,00,000	-	-	10,00,000	4.12	10,300
C	372 Mr. Subhal Das & Mr	10-10-2011	10	2011	0009109	8,25,000	3530	-	-	9,18,237	-	-	9,18,237	4.12	41,200
C	331 Dr. B. Bhaskar Prasad	11-10-2011	10	2011	934327	1,00,000	3531	5,03,000	3,22,000	-	-	-	9,18,237	4.12	37,831
C	390 N. Pasikera	13-10-2011	10	2011	Cash	1,28,433	3533	-	-	-	-	-	3,22,000	4.12	13,266
C	399B Mrs. Rina Rajan Nayal	20-10-2011	10	2011	245308	2,00,000	3532	-	-	-	-	1,28,433	-	4.12	-
C	344 Mr. Devkumar Mahab	25-10-2011	10	2011	072737	46,75,000	3534	11,87,000	6,68,000	-	-	-	2,00,000	4.12	8,240
C	376 Mr. Eemunilla Veera J	25-10-2011	10	2011	398081	5,00,000	3539	5,00,000	-	-	-	-	34,88,000	4.12	1,43,706
C	399C Rajni Sharma	28-10-2011	10	2011	627142	2,88,333	3536	-	-	-	-	-	2,88,333	4.12	-
C	399D Mrs. Pooama Singh K	03-11-2011	11	2011	412225	1,60,000	3540	-	-	2,58,333	-	-	1,60,000	4.12	10,643
C	382 Mr. Ramesh Chandra	04-11-2011	11	2011	871933	8,50,875	3541	-	-	1,60,000	-	-	1,60,000	4.12	6,592
B	207 Soham Modi	08-11-2011	11	2011	111278	2,00,415	3543	2,88,000	-	-	-	-	15,00,000	4.12	61,800
B	2007 Mrs. Konduru Thulas	10-11-2011	11	2011	852960	1,50,000	3544	1,50,000	-	-	-	-	8,50,875	4.12	34,232
C	372 Mr. Satish Das & Mr	14-11-2011	11	2011	000002	5,00,000	3545	-	-	-	-	-	2,00,415	4.12	8,257
C	372 Mr. Satish Das & Mr	14-11-2011	11	2011	776072	30,000	3547	-	-	-	-	-	5,00,000	4.12	-
													30,000		

Mehra Modi Homes - Details for Service tax

Block No	Bungalow No	Buyer Name	Receipt Date	Month	Year	Cheque No	Amount Received	Receipt No	Towards sale deed	Towards Development charges	Towards agr. for const net of discount	Towards additions and alterations	Towards taxes, other charges, advances and refunds	Taxable amount under works contract services for 1.6.07	Tax rate under works contract services with composition	Tax amount under works contract services with composition
C	372	M/s. Sahal Das & M/s. Chandra Sekhar	14-11-2011	11	2011	934328	13,575	3548	-	-	-	-	13,575	-	4.12	-
C	303	M/s. Chandra Sekhar	14-11-2011	11	2011	004444	85,000	3550	-	-	-	-	85,000	-	4.12	-
C	372	M/s. Sahal Das & M/s. Devkumar Mahaj	14-11-2011	11	2011	445744	50,000	3549	-	-	-	-	1,08,688	-	4.12	-
C	344	M/s. Devkumar Mahaj	15-11-2011	11	2011	685522	28,40,000	3546	-	-	-	-	50,000	-	4.12	-
C	399D	M/s. Poonam Singh K	17-11-2011	11	2011	398338	1,96,000	3551	1,15,000	3,60,000	15,65,000	-	-	19,25,000	4.12	79,310
C	360	M/s. Anil Kongari	21-11-2011	11	2011	785329	7,00,000	3552	-	-	1,96,000	-	-	1,96,000	4.12	8,075
C	399C	Rajiv Sharma	21-11-2011	11	2011	016282	1,60,000	3553	-	-	1,60,000	-	-	-	4.12	-
B	231	M/s. Khattamaneni V	26-11-2011	11	2011	253229	2,00,000	3554	-	-	1,60,000	-	-	1,60,000	4.12	6,592
B	231	M/s. Khattamaneni V	26-11-2011	11	2011	118994	3,45,000	3555	-	-	1,83,061	16,939	-	2,00,000	4.12	8,240
B	382	M/s. Ramesh Chandra	28-11-2011	11	2011	111277	1,80,000	3556	-	-	-	43,043	-	43,043	4.12	1,773
B	231	M/s. Khattamaneni V	29-11-2011	11	2011	CASH	2,322	3558	-	-	1,80,000	-	-	1,80,000	4.12	7,416
B	257	M/s. Soham Modi	29-11-2011	11	2011	712368	1,00,000	3560	-	-	-	-	2,322	-	4.12	-
C	378	M/s. Sahal Das & M/s. N. Srihar Swaroop	29-11-2011	11	2011	934330	16,000	3559	-	-	-	-	1,00,000	-	4.12	-
C	378	M/s. Sahal Das & M/s. N. Srihar Swaroop	29-11-2011	11	2011	575557	2,96,000	3562	2,70,000	26,000	-	-	16,000	-	4.12	-
C	378	M/s. Sahal Das & M/s. N. Srihar Swaroop	29-11-2011	11	2011	629922	30,000	3563	-	30,000	-	-	-	26,000	4.12	1,071
C	365	M/s. Bishnu Kumar J	03-12-2011	12	2011	913603	2,00,000	3565	-	-	-	-	-	30,000	4.12	1,236
C	331	M/s. B. Bhaskar Prasad	03-12-2011	12	2011	007962	1,26,900	3566	1,26,900	-	2,00,000	-	-	2,00,000	4.12	8,240
C	360	M/s. Anil Kongari	05-12-2011	12	2011	757152	50,000	3564	-	-	-	-	50,000	-	4.12	-
C	350	M/s. Pasaran	06-12-2011	12	2011	Transferred	25,000	3568	25,000	-	-	-	-	-	4.12	-
C	369	M/s. Vasudev Chivuk	06-12-2011	12	2011	398456	1,00,000	3569	-	-	1,00,000	-	-	1,00,000	4.12	4,120
C	378	M/s. N. Srihar Swaroop	09-12-2011	12	2011	102556	2,00,000	3567	2,00,000	-	-	-	-	-	4.12	-
C	360	M/s. Anil Kongari	10-12-2011	12	2011	70320	12,40,000	3570	-	11,84,000	56,000	-	-	12,40,000	4.12	51,088
C	344	M/s. Devkumar Mahaj	10-12-2011	12	2011	414430	28,00,000	3571	5,100	8,68,000	19,26,900	-	-	27,94,900	4.12	1,15,150
C	399C	Rajiv Sharma	19-12-2011	12	2011	398502	5,10,000	3573	-	-	2,35,000	-	2,75,000	2,35,000	4.12	9,682
C	333	M/s. Vinay Agnihotri	21-12-2011	12	2011	CASH	50,000	3574	-	-	1,60,000	-	-	1,60,000	4.12	6,592
C	379	M/s. Ujjwal Bhadra	21-12-2011	12	2011	398517	10,00,000	3581	-	-	-	-	50,000	-	4.12	-
C	369	M/s. Vasudev Chivuk	23-12-2011	12	2011	399789	13,04,000	3582	4,71,000	5,04,000	10,00,000	-	-	10,00,000	4.12	41,200
C	369	M/s. Vasudev Chivuk	26-12-2011	12	2011	102557	2,00,000	3580	-	-	3,29,000	-	-	8,33,000	4.12	34,320
C	369	M/s. Vasudev Chivuk	26-12-2011	12	2011	102558	2,02,000	3579	-	-	2,00,000	-	-	2,00,000	4.12	8,240
C	369	M/s. Vasudev Chivuk	26-12-2011	12	2011	102559	73,000	3578	-	-	2,02,000	-	-	2,02,000	4.12	8,322
C	369	M/s. Vasudev Chivuk	26-12-2011	12	2011	102561	4,75,000	3577	-	-	73,000	-	-	73,000	4.12	3,008
C	369	M/s. Vasudev Chivuk	26-12-2011	12	2011	102560	3,25,000	3576	-	-	4,75,000	-	-	4,75,000	4.12	19,570
C	333	M/s. Vinay Agnihotri	27-12-2011	12	2011	CASH	39,940	3584	-	-	-	-	39,940	-	4.12	13,390
Total in for the period Jan 11 to Dec 11							6,96,62,035	1,65,69,000	1,12,95,694	3,16,32,220	1,37,985	1,00,27,134	4,30,65,899	-	4.12	17,74,315

S.No	Date	Supplier Name	Invoice No	Amount	Service Tax	Total Amt	Remark
1	03-01-11	Surya Adsystems Pvt Ltd	PB/H01 0001/10-11	8,775	136	8,911	
2	04-01-11	Matrix Hoarding Pvt Ltd	1127	5,000	515	5,515	
3	05-01-11	Cera Sanitaryware Ltd	3027	7,693	19	7,711	
4	05-01-11	Cera Sanitaryware Ltd	SI/SW-HYD/1011/3027	7,693	23	7,716	
5	05-01-11	Tata Indicom	9848076174	350	36	386	
6	06-01-11	BSNL(27260466)	78268538	2,226	229	2,455	
7	10-01-11	Surya Adsystems Pvt Ltd	PB/H01 0008/10-11	8,775	136	8,911	
8	21-01-11	Tata Indicom	958154585	500	52	552	
9	24-01-11	Surya Adsystems Pvt Ltd	PB/H01 0029/10-11	2,826	43	2,869	
10	27-01-11	Tata Indicom	961580292	1,404	145	1,549	
11	27-01-11	Tata Indicom	100630224	2,098	216	2,315	
12	31-01-11	Padmaja Transformers	507	162,320	487	162,807	
13	07-02-11	Surya Adsystems Pvt Ltd	PB/H02 0011/10-11	8,775	133	8,908	
14	07-02-11	Architectural Associates	1137	5,000	515	5,515	
15	09-02-11	Matrix Hoarding Pvt Ltd		5,000	515	5,515	
16	12-02-11	Architectural Associates		5,000	515	5,515	
17	19-02-11	Surya Adsystems Pvt Ltd	PB/H02 0033/10-11	2,826	42	2,868	
18	23-02-11	Tata Indicom	971067795	325	33	358	
19	27-02-11	Tata Indicom	100630224	1,966	202	2,168	
20	28-02-11	Varna Media	2185	6,660	114	6,774	
21	01-03-11	Matrix Hoarding Pvt Ltd	1141	5,000	515	5,515	
22	04-03-11	Matrix Hoarding Pvt Ltd	1146	1,440	148	1,588	
23	05-03-11	Tata Indicom	976565296	350	36	386	
24	05-03-11	Architectural Associates		50,000	515	55,150	
25	07-03-11	Surya Adsystems Pvt Ltd	PB/H03 0002/10-11	8,775	133	8,908	
26	17-03-11	RMC Readymix (India)	NAC_1011_G_000054	34,751	10	34,762	
27	23-03-11	Tata Indicom	987443977	325	33	358	
28	27-03-11	Tata Indicom	989524866	863	89	952	
29	27-03-11	Tata Indicom	989504478	1,539	159	1,698	
30	29-03-11	RMC Readymix (India)	NAC_1011_G_000104	49,231	15	49,246	
31	30-03-11	Binjusaria Metal Box Co.Pvt Ltd	1081	305,268	916	306,184	
32	31-03-11	Surya Adsystems Pvt Ltd	PB/H03 0127/10-11	16,875	261	17,136	
33	31-03-11	Surya Adsystems Pvt Ltd	PB/H03 0129/10-11	16,875	261	17,136	
34	31-03-11	Surya Adsystems Pvt Ltd	PB/H01 0127/10-11	16,875	261	17,136	
35	31-03-11	Surya Adsystems Pvt Ltd	PB/H01 0129/10-11	16,875	261	17,136	
36	31-03-11	Surya Adsystems Pvt Ltd	PB/H03 0127/10-11	16,875	23	75,317	
37	01-04-11	RMC Readymix (India)	NAC_1112_G_G000004	75,294	412	137,379	
38	01-04-11	Sujana Metal Products Ltd(Unit-IV)	RR4/0002	136,967	261	17,136	
39	02-04-11	Surya Adsystems Pvt Ltd	PB/H04 0005/11-12	16,875	261	17,136	
40	02-04-11	Surya Adsystems Pvt Ltd	PB/H04 0007/11-12	16,875	36	386	
41	05-04-11	Tata Indicom	991703222	350	515	5,515	
42	07-04-11	Matrix Hoarding Pvt Ltd	4	5,000	1,185	12,685	
43	07-04-11	Matrix Hoarding Pvt Ltd	5	11,500	43	2,869	
44	16-04-11	Surya Adsystems Pvt Ltd	PB/H04 0026/11-12	2,826	77	826	
45	16-04-11	Tata Indicom	103344228	749	12	40,253	
46	20-04-11	RMC Readymix (India)	NAC_1112_G_G000070	40,240	272	90,859	
47	20-04-11	Binjusaria Metal Box Co.Pvt Ltd	1080	90,587	52	552	
48	21-04-11	Tata Indicom	107715796	500	109	1,167	
49	27-04-11	Tata Indicom	1014459100	1,058	197	2,110	
50	27-04-11	Tata Indicom	1014793572	1,913	136	8,911	
51	30-04-11	Surya Adsystems Pvt Ltd	PB/H04 0051/11-12	8,775	36	386	
52	05-05-11	Tata Indicom	1021007766	350	515	5,515	
53	05-05-11	Matrix Hoarding Pvt Ltd	17	5,000	1,185	12,685	
54	05-05-11	Matrix Hoarding Pvt Ltd	16	11,500	14	46,003	
55	13-05-11	RMC Readymix (India)	NAC_1112_G_G000145	45,989	52	552	
56	21-05-11	Tata Indicom	1035132270	500	21	69,523	
57	23-05-11	RMC Readymix (India)	NAC_1112_G_G000177	69,503	45	480	
58	23-05-11	Tata Indicom	1036611396	435	104	1,112	
59	27-05-11	Tata Indicom	1039131081	1,008	41	136,150	
60	31-05-11	RMC Readymix (India)	NAC_1112_G_G000213	136,109	36	386	
61	05-06-11	Tata Indicom	104752881	350	515	5,515	
62	06-06-11	Matrix Hoarding Pvt Ltd	30	5,000	1,185	12,685	
63	06-06-11	Matrix Hoarding Pvt Ltd	29	11,500	131	43,825	
64	09-06-11	Binjusaria Metal Box Co.Pvt Ltd	146	43,694	486	162,315	
65	09-06-11	Binjusaria Metal Box Co.Pvt Ltd	147	161,829	77	826	
66	16-06-11	Tata Indicom	1055155335	749	37	391	
67	21-06-11	Tata Indicom	1059724778	355	44	147,737	
68	24-06-11	RMC Readymix (India)	NAC_1112_G_G00311	147,693	80	859	
69	27-06-11	Tata Indicom	1063749833	779	172	1,843	
70	27-06-11	Tata Indicom	1064093228	1,671	84	28,199	
71	03-07-11	Binjusaria Metal Box Co.Pvt Ltd	215	28,115			



OFFICE OF THE SUPERINTENDENT OF CUSTOMS & CENTRAL EXCISE
SERVICE TAX CELL : HYDERABAD - II COMMISSIONERATE
6TH Floor, Kendriya Shulk Bhavan, Basheerbagh : HYDERABAD

Jurisdictional Range Code: 520000

FORM - ST 2

CERTIFICATE OF REGISTRATION UNDER SECTION - 69
OF THE FINANCE ACT, 1994 (32 OF 1994)

To


M/s. MEHTA & MODI HOMES
5-4-187/3&4 SOHAM MANSION 3RD FLOOR
M.G.ROAD SECUNDRABAD HO
HYDERABAD URBAN
PINCODE - 500003
ANDHRA PRADESH

SIR/MADAM,

Having undertaken to comply with the conditions prescribed in the Service Tax Rules, 1994 and any orders issued there under is hereby certified to have been registered with the Central Excise Department for payment of Service Tax on services of **CONSTRUCTION OF RES. COMPLEX**

1. Your Registration Number is **AAJFM0647CST001**
2. This Certificate is valid only for the premises given above.
3. This Registration Certificate is not transferable.
4. This Certificate shall remain valid till the holder carries on the activity for which the certificate has been issued or where surrender of the certificate is accepted by the Central Excise Officer.

Place : Hyderabad
Date: 17 August 2005


SUPERINTENDENT
SERVICE TAX CELL
CUSTOMS & CENTRAL EXCISE
HYDERABAD-II COMMISSIONERATE

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE AND CUSTOMS
SERVICE TAX CELL : HYDERABAD-II COMMISSIONERATE
6TH FLOOR : KENDRIYA SHULK BHAVAN : L.B.STADIUM ROAD
BASHEERBAGH : HYDERABAD - 500 004

Date : 17/08/2005

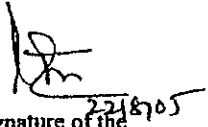
To
M/s. MEHTA & MODI HOMES
5-4-187/3&4 SOHAM MANSION 3RD FLOOR
M.G.ROAD SECUNDRABAD HO
HYDERABAD URBAN
PINCODE - 500003
ANDHRA PRADESH

Sir/Madam,

Subject : Allotment of Service Tax Code Number - Application Receipt No. 19627 dated 17/08/2005

1. Your STC Number is AAJFM0647CST001
2. The Location Code concerning your registered premise or office is 520000
3. You are advised to deposit Service Tax and other related Government dues in any of the authorised branches of the nominated bank(s). i.e.
STATE BANK OF HYDERABAD
4. You are required to quote the above STC Number on all the requisite documents and records like challans for duty payment, returns filed etc.,
5. You are advised to indicate account heads as indicated below in all challans used for remitting service tax or other dues (interest, penalty etc)

<u>Service</u>	<u>A/c Head For Tax</u>	<u>A/c Head For Other Dues</u>
CONSTRUCTION OF RES. COMPLEX	00440334	00440335


Signature of the ^{22/8/05}
Deputy Commissioner of Service Tax
with official seal

Place : HYDERABAD

CC : To
(1)The Pay and Accounts Officer, HYDERABAD-II

File NO: WCS/124

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE AND CUSTOMS
SERVICE TAX CELL : HYDERABAD-II COMMISSIONERATE
6TH FLOOR : KENDRIYA SHULK BHAVAN : L.B.STADIUM ROAD
BASHEERABAGH : HYDERABAD - 500 004

ST-2 Annexure

Date : 29/02/2008

To
M/s. MEHTA & MODI HOMES
5-4-187/3 & 4 SOHAM MANSION
M.G.ROAD SECUNDRABAD HO
HYDERABAD URBAN
PINCODE - 500003
ANDHRA PRADESH

Sir Madam,

Subject : Account Head Details.

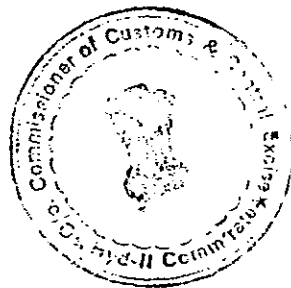
Ref : Application Receipt No. 5207 dated 29/02/2008

1. Your STC Number is AAJEM0647CST001
2. The Location Code concerning your registered premise or office is 520000
3. You are advised to deposit Service Tax and other related Government dues in any of the authorised branches of the nominated bank(s), i.e.

CORPORATION BANK
INDIAN OVERSEAS BANK
STATE BANK OF HYDERABAD

4. You are required to quote the above STC Number on all the requisite documents and records like challans for duty payment, returns filed etc.,
5. You are advised to indicate account heads as indicated below in all challans used for remitting service tax or other dues (interest, penalty etc)

<u>Service(s)</u>	<u>A/c Head For</u>	<u>A/c Head For</u>	<u>A/c Head For</u>
	<u>Tax</u>	<u>Other Dues</u>	<u>Edu. Cess</u>
WORKS CONTRACT SERVICES	00440410	00440411	00440298



Ch. V. S. S. Prasad
Name & Signature of the Central Excise
Officer with official seal

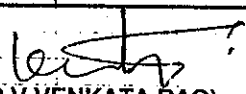
SUPERINTENDENT
Customs, Excise & Service Tax
Service Tax Cell Cell No. X
Hyderabad-II, Commissionerate

Annexure to Show Cause Notice in

O.R.No.65 /2012-Adjn (ST) (Commr) dated 10.04.2012

Service Tax Payable/Paid under Works Contract Service by M/s Mehta & Modi Homes, Hyderabad, for the period January, 2011 to December, 2011

Period	Taxable value under Works Contract Service	Rate of duty under	Service Tax payable			
			Service Tax payable	Ed.Cess	SHE Cess	TOTAL(in Rs)
01.01.2011 to 31.12.2011						
Amount received	53093033	10.00%	5309303	106186	53093	5468582
ST Paid by cash						923908
ST Paid by CENVAT						57635
	53093033					4487039
Service Tax Payable			5468582			
Service tax paid			981543			
Differential service tax payable			4487039			


(P.V.VENKATA RAO)
 Superintendent
 Service Tax (Gr-III)

MEHTA & MODI HOMES

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

Phone : +91-40-66335551, Fax :

To
The Superintendent,
Office of the Commissioner of
Central Excise Customs & Service Tax
Hyderabad – II Commissionerate
Service Tax Cell, Seetharamparasad Towers
Lakdikapool, Bazar Ghat
Hyderabad – 500 004

Date: 11th April 2012

Kind Attn: P. Venkat Rao,

Dear Sir,

- Subject** : Clarification of Service Tax paid for the period from Jan'11 onwards – Reg.
Reference : 1. Our Letter dated 7th February 2012
2. Your letter dated 29th March 2012

This is to clarify that we have paid taxes for the period January 2012 to December 2012 on the basis of our above referred letter, and that it includes sales made in phase – I, II & III.

Further, we have calculated the tax liability after excluding payments received from customer towards VAT, service tax, stamp duty and registration charges, maintenance charges (to be transferred to Owners Association), monthly electricity charges and towards excess sale consideration received which is refunded or shall be refunded to the purchaser.


We have not come in sales in any other project during the relevant period.

Please write to us if any further information is required.

Thank You.

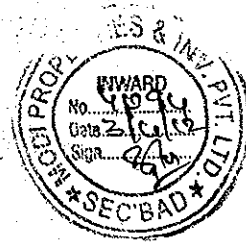
Yours sincerely,

For MEHTA & MODI HOMES


Authorised Signatory

d/e

B. Satyanarayanan
Service Tax
9/12/12
24/4/12



OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE CUSTOMS & SERVICE TAX :: HYDERABAD-II COMMISSIONERATE, SERVICE TAX CELL : SEETHARAMPRASAD TOWERS LAKDI KA POOL :: BAZAR GHAT : HYDERABAD-500 004

C.No. IV/16/256/2011-ST.Gr

Date: 29.03.2012

To
M/s. Mehta & Modi Homes,
5-4-187/3 & 4,
II Floor, M.G.Road,
secunderabad-500 003

(By Speed Post)

Gentlemen,

Sub: Service Tax - Non Payment of Service Tax - Issue of SCN OR No 128/2011-Adjn (ST) (Commr) dated 08.12.2011. - Reg.

C.No. IV/16/256/2011-ST.Gr

Date: 29/3/12

Please refer to your letter dated 07.02.12 with reference to the

above mentioned SCN.

M/s. Mehta & Modi Homes,
 5-4-187/3 & 4

(By Speed Post)

Vide your letter dtd 07.02.12, the details of amounts received for the period **January 2011 to December 2011** were submitted. However, it was not clarified whether the said amounts are pertaining to all the three ventures viz., Silver Owk Bunglow, Phase I, II and III or not. You are also requested to give the details of new ventures taken up during the period **2010-11 to 2011-12**.

The compliance may be given within two days.

Letter dated 07.02.12

Yours faithfully,

Refer to your letter dtd 07.02.12. the details of amounts received for the period **January 2011 to December 2011**

(P.V. VENKATA RAO)
SUPERINTENDENT
SERVICE TAX.

clarified whether the said amounts are pertaining to all the three ventures viz., Silver Owk Bunglow, Phase I, II and III or not. You are also requested to give the details of new ventures taken up during the period **2010-11 to 2011-12**.

The compliance may be given within two days.

Yours faithfully,

(P.V. VENKATA RAO)



**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE CUSTOMS
& SERVICE TAX :: HYDERABAD-II COMMISSIONERATE,
SERVICE TAX CELL : SEETHARAMPRASAD TOWERS
LAKDI KA POOL :: BAZAR GHAT : HYDERABAD-500 004**

C.No. IV/16/256/2011-ST.Gr

Date: 31.01.2012

To ^{△ III}
M/s. Mehta & Modi Homes,
5-4-187/3 & 4,
II Floor, M.G.Road,
secunderabad-500 003

(By Speed Post)

Gentlemen,

**Sub: Service Tax – Non Payment of Service Tax-Issue of SCN OR No
128/2011 -Adjn (ST) (Commr), dated 08.12.2011 . – Reg.**

* * * *

Please refer to the above mentioned SCN, wherein Service Tax on services rendered by M/s. Mehta & Modi Homes to different customers was demanded under 'Construction of Complex Service' & " Works Contract Service" upto December 2010, wrt the services rendered towards their three projects " Silver owk bunglows (Pase I, Pase II and Pase III)".

In this regard, you are requested to submit the details of amounts received in respect of the above said ventures covered in SCN OR No 128/2011 -Adjn (ST) (Commr), dated 08.12.2011 for the period January 2011 to December 2011. You are requested to give the details of amounts received month-wise and also the details of Service Tax Paid if any against the said ventures.

Further, you are requested to submit the details of any of new ventures taken up by you during the period 2010-11 to 2011-12 along with the details of amounts received by you from the said ventures for the period from January 2011 to December 2011 along with details of Service Tax payment made if any.

It may please be noted that Point of Taxation Rules have come into effect w.e.f 01.04.2011. The information regarding receipt of amounts be furnished with reference to the invoices issued within 14 days/ invoices not issued within 14 days of completion of provision of service, advances received , advances received, milestones achieved in case of continuous services . You are also requested to submit the customer ledger accounts along with contract agreement copies & supporting documents wherever required.

Yours faithfully,


(P.V. Venkata Rao)
SUPERINTENDENT
SERVICE TAX.



**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE CUSTOMS
& SERVICE TAX :: HYDERABAD-II COMMISSIONERATE,
SERVICE TAX CELL : SEETHARAMPRASAD TOWERS
LAKDI KA POOL :: BAZAR GHAT : HYDERABAD-500 004**

C.No. IV/16/256/2011-ST.Gr

Date: **07.03.2012.**

To
M/s. Mehta & Modi Homes,
5-4-187/3 & 4,
II Floor, M.G.Road,
Secunderabad-500 003

(By Speed Post)

REMINDER

Gentlemen,

**Sub: Service Tax – Non Payment of Service Tax-Issue of SCN OR No
128/2011 -Adjn (ST) (Commr), dated 08.12.2011 . – Reg.**

* * * * *

Please refer to this office letter even no dated **31.01.2012.**

Please refer to the above mentioned SCN, wherein Service Tax on services rendered by M/s. Mehta & Modi Homes to different customers was demanded under 'Construction of Complex Service' & " Works Contract Service" upto December 2010, wrt the services rendered towards their three projects " Silver owk bunglows (Pase I, Pase II and Pase III").

In this regard, you are requested to submit the details of amounts received in respect of the above said ventures covered in SCN OR No 128/2011 -Adjn (ST) (Commr), dated **08.12.2011** for the period **January 2011 to December 2011**. You are requested to give the details of amounts received month-wise and also the details of Service Tax Paid if any against the said ventures.

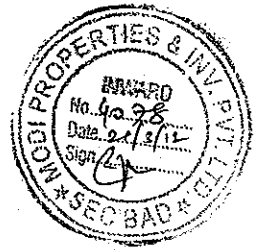
Further, you are requested to submit the details of any of **new ventures** taken up by you during the period **2010-11 to 2011-12** along with the details of amounts received by you from the said ventures for the period from **January 2011 to December 2011** along with details of **Service Tax payment made if any.**

It may please be noted that **Point of Taxation Rules** have come into effect w.e.f **01.04.2011**. The information regarding receipt of amounts be furnished with reference to the invoices issued within 14 days/ invoices not issued within 14 days of completion of provision of service, advances received , advances received, milestones achieved in case of continuous services . You are also requested to submit the **customer ledger accounts** along with contract agreement copies & supporting documents wherever required.

The information called for shall be provided within immediately without fail.

Yours faithfully,


(P.V. Venkata Rao)
SUPERINTENDENT
SERVICE TAX.



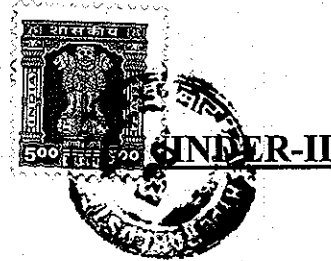
**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE CUSTOMS
& SERVICE TAX :: HYDERABAD-II COMMISSIONERATE,
SERVICE TAX CELL : SEETHARAMPRASAD TOWERS
LAKDI KA POOL :: BAZAR GHAT : HYDERABAD-500 004**

C.No. IV/16/256/2011-ST.Gr-III

Date: 15.03.2012.

To
M/s. Mehta & Modi Homes,
5-4-187/3 & 4,
II Floor, M.G.Road,
Secunderabad-500 003

(By



Gentlemen,

**Sub: Service Tax – Non Payment of Service Tax-Issue of SCN OR No
128/2011 -Adjn (ST) (Commr), dated 08.12.2011 . – Reg.**

**Please refer to this office letter even no dated 31.01.2012 and
remainders dated 07-03-2012.**

Please refer to the above mentioned SCN, wherein Service Tax on services rendered by M/s. Mehta & Modi Homes to different customers was demanded under 'Construction of Complex Service' & " Works Contract Service" upto December 2010, wrt the services rendered towards their three projects " Silver owk bunglows (Pase I, Pase II and Pase III)".

In this regard, you are requested to submit the details of amounts received in respect of the above said ventures covered in SCN OR No 128/2011 -Adjn (ST) (Commr), dated 08.12.2011 for the period January 2011 to December 2011. You are requested to give the details of amounts received month-wise and also the details of Service Tax Paid if any against the said ventures.

Further, you are requested to submit the details of any of new ventures taken up by you during the period 2010-11 to 2011-12 along with the details of amounts received by you from the said ventures for the period from January, 2011 to December, 2011 along with details of Service Tax payment made if any.

It may please be noted that Point of Taxation Rules have come into effect w.e.f 01.04.2011. The information regarding receipt of amounts be furnished with reference to the invoices issued within 14 days/ invoices not issued within 14 days of completion of provision of service, advances received , advances received, milestones achieved in case of continuous services . You are also requested to submit the customer ledger accounts along with contract agreement copies & supporting documents wherever required.

**Since the matter is time bound, the information called for shall
be provided ~~within~~ immediately without fail.**

Yours faithfully,


(P.V. Venkata Rao)
SUPERINTENDENT
SERVICE TAX.


ACKNOWLEDGEMENT

Received show cause notice in Or No. 65/2012-Adjn(ST)Commr) dated 10th April 2012, File No. C.No.IV/16/179/2011-ST(Gr-III) issued on commissioner of Central Exise, Customs & Service Tax, Hyderabad II Commisionerate through The Superintendent of Service Tax, Group III, Hyderabad on 24th April 2012,

Thanking you

Yours Sincerely

For MEHTA & MODI HOMES


Authorised Signatory

*Received
Acknowledgment
Sd/- 24/4/12
Sup. Gr-III - S. Tax*

MEHTA & MODI HOMES

5-4-187/3 & 4, II Floor, Soham Mansion, M.G. Road, Secunderabad - 500 003.
Phone : +91-40-66335551, Fax :

ACKNOWLEDGEMENT

Received show cause notice in Or No. 65/2012-Adjn(ST)Commr) dated 10th April 2012, File No. C.No.IV/16/179/2011-ST(Gr-III) issued on commissioner of Central Exise, Customs & Service Tax, Hyderabad II Commisionerate through The Superintendent of Service Tax, Group III, Hyderabad on 24th April 2012,

Thanking you

Yours Sincerely

For MEHTA & MODI HOMES

Authorised Signatory

MEHTA & MODI HOMES

5-4-187/3 & 4, IInd Floor, Soham Mansion, M.G. Road, Secunderabad – 500003
Phone: +91-40-66335551, Fax: 040-27544058

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

Date: 07.02.2012

Dear Sir

Sub: Intimation regarding payment of service tax for projects undertaken by Mehta and Modi Homes.

Ref: 1. STC No. AAJFH0647CST001

2. O.R. No. 128/2011-Adjn (ST) (Commr.) dated.24.10.11
3. C.No.IV/16/179/2011-Adjn. (ST)(Commr.)

1. With reference to above, we would like inform that we are Builders/Developers of Residential Apartments. We wish to recall our letter No. Nil dates 12.03.2009, 02.07.09, 18.11.2009 & 20.01.2010 where in, we had informed that we would not be liable for service tax and accordingly we had stopped remitting the payment of service tax also. The reason for termination of payment of service was clearly given in our earlier referred letters.
2. However since Show Cause Notice has been issued and we are pursuing the matter and the outcome has not reach finality in the meantime, we would like to take the following stands
 - a. We have computed the service tax liability for the period Jan 11 to Dec 11 under works contract services, composition scheme on the amount realized in excess of the Sale Deed value at the rate of 4.12%, which has resulted to a total liability of Rs. 17,74,315/-. Details of receipts and computation of tax liability for the period Jan-11 to Dec-11 is enclosed
 - b. We have voluntarily remitted Rs.9,23,908/- in cash by way of protest (vide 1st Challan No. 01100841201201100010 dated 12.01.2011, IInd Challan No. 01100841401201100011 dated 14.01.2011, IIIrd Challan No. 01100841401201100036 dated 14.03.2011, IVth Challan No. Nil dated

MEHTA & MODI HOMES

5-4-187/3 & 4, IInd Floor, Soham Mansion, M.G. Road, Secunderabad – 500003
Phone: +91-40-66335551, Fax: 040-27544058

29.06.11, Vth Challan No: 01100840606201100014 dated 06.06.2011, VI th Challan No: 01100842611201100007 dated 26.11.2011 enclosed) and Rs.57,635/- by CENVAT credit for discharging the above computed service tax liability under protest. **The balance of Rs. 7,92,772/- would also be remitted under protest at the earliest.**

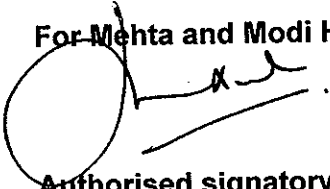
- c. A Show cause notice has been issued for period July 07 to Dec 10 demanding payment of service tax, for which a suitable reply would be made and would go which the process of the adjudication.
3. We hope all our understanding is correct and we would be glad to provide you with any further information that may be required in this regard. We request you to kindly confirm the same.

Kindly acknowledge the receipt of the same.

Thanking You

Yours Truly

For Mehta and Modi Homes



Authorised signatory



Enclosures:

1. Annexure – 1 Statement of receipts from Jan 11 to Dec 11 and details of service tax computation
2. Annexure – 2 Copy of Challans of tax paid in 2011.
3. Annexure – 3 CENVAT statement for 2011

CC to:

1. Assistant Commissioner
2. Deputy Commissioner
3. Additional Commissioner

Metha Modi Homes - Details for Service tax

Block No	Bungalow w No	Buyer Name	Receipt Date	Month	Year	Cheque No	Amount Received	Receipt No	Towards sale deed	Towards Development charges	Towards agr. for const. net of discount	Towards alterations and advances	Towards taxes, other charges, refunds	Taxable amount under contract services for receipts after 1.6.07	Tax rate under works contract services with composition	Tax amount under works contract services with composition
C	372	Mf. Saibal Das & Mf	14-11-2011	11	2011	934378	13,575	3548	-	-	-	-	13,575	-	4.12	-
C	303	Mf. Chandra Sekhar	14-11-2011	11	2011	004444	85,000	3550	-	-	-	-	85,000	-	4.12	-
C	303	Mf. Chandra Sekhar	14-11-2011	11	2011	445744	1,08,688	3549	-	-	-	-	1,08,688	-	4.12	-
C	372	Mf. Saibal Das & Mf	14-11-2011	11	2011	685722	50,000	3546	-	-	-	-	50,000	-	4.12	-
C	344	Mf. Devkumar Mahaj	15-11-2011	11	2011	398338	20,40,000	3551	1,15,000	3,60,000	15,65,000	-	-	19,25,000	4.12	79,310
C	399D	Mfs. Poonam Singh K	17-11-2011	11	2011	785329	1,96,000	3552	-	-	1,96,000	-	-	1,96,000	4.12	8,075
C	360	Mf. Anil Kongari	21-11-2011	11	2011	016282	7,00,000	3553	7,00,000	-	-	-	-	1,60,000	4.12	6,592
C	399C	Rajni Sharan	21-11-2011	11	2011	031300	1,60,000	3554	-	-	1,60,000	-	-	2,00,000	4.12	8,240
B	231	Mf. Khantamaneni V	26-11-2011	11	2011	253229	2,00,000	3555	-	-	1,83,061	16,939	-	43,043	4.12	1,773
B	231	Mf. Khantamaneni V	26-11-2011	11	2011	118994	3,45,000	3556	-	-	1,80,000	-	-	1,80,000	4.12	7,416
C	382	Mf. Ramesh Chanda	28-11-2011	11	2011	111277	1,80,000	3558	-	-	-	-	2,322	-	4.12	-
B	231	Mf. Khantamaneni V	29-11-2011	11	2011	712368	1,00,000	3560	-	-	-	-	1,00,000	-	4.12	-
B	257	Mf. Sobham Modi	29-11-2011	11	2011	934330	16,000	3559	-	26,000	-	-	16,000	-	4.12	1,071
C	372	Mf. Saibal Das & Mf	29-11-2011	11	2011	575557	2,96,000	3562	2,70,000	26,000	-	-	-	30,000	4.12	1,236
C	378	N. Srihar Swaroop	29-11-2011	11	2011	622922	30,000	3563	-	30,000	-	-	-	2,00,000	4.12	8,240
C	378	N. Srihar Swaroop	03-12-2011	12	2011	913603	2,00,000	3565	-	-	2,00,000	-	-	-	4.12	-
C	365	Mf. Bishnu Kumar Tp	03-12-2011	12	2011	007962	1,26,900	3566	1,26,900	-	-	-	-	-	4.12	-
C	360	Mf. Anil Kongari	03-12-2011	12	2011	757152	50,000	3564	-	-	-	-	50,000	-	4.12	-
C	331	Dr. B Bhaskar Prasad	06-12-2011	12	2011	Transferred	25,000	3568	25,000	-	-	-	-	1,00,000	4.12	4,120
C	369	Mf. Vasudev Chivuk	06-12-2011	12	2011	398456	1,00,000	3569	-	-	1,00,000	-	-	1,00,000	4.12	-
C	390	N. Pasaran	06-12-2011	12	2011	102556	2,00,000	3567	2,00,000	-	-	-	-	-	4.12	-
C	369	Mf. Vasudev Chivuk	06-12-2011	12	2011	70320	12,40,000	3570	-	11,84,000	56,000	-	-	12,40,000	4.12	51,088
C	378	N. Srihar Swaroop	09-12-2011	12	2011	414430	28,00,000	3571	5,100	8,68,000	19,26,900	-	-	27,94,900	4.12	1,15,150
C	360	Mf. Anil Kongari	10-12-2011	12	2011	398502	5,10,000	3573	-	-	2,35,000	-	2,75,000	-	4.12	9,682
C	344	Mf. Devkumar Mahaj	19-12-2011	12	2011	627143	1,60,000	3574	-	-	1,60,000	-	-	1,60,000	4.12	6,592
C	399C	Rajni Sharan	19-12-2011	12	2011	CASH	50,000	3575	-	-	-	-	50,000	-	4.12	-
C	333	Mf. Vinay Agnihotri	21-12-2011	12	2011	398517	10,00,000	3581	-	-	10,00,000	-	-	10,00,000	4.12	41,200
C	379	Dr. Upal Bhadra	23-12-2011	12	2011	399289	13,04,000	3582	4,71,000	5,04,000	3,29,000	-	-	8,33,000	4.12	34,320
C	369	Mf. Vasudev Chivuk	26-12-2011	12	2011	102557	2,00,000	3580	-	-	2,00,000	-	-	2,00,000	4.12	8,240
C	369	Mf. Vasudev Chivuk	26-12-2011	12	2011	102558	2,02,000	3579	-	-	2,02,000	-	-	2,02,000	4.12	8,322
C	369	Mf. Vasudev Chivuk	26-12-2011	12	2011	102559	73,000	3578	-	-	73,000	-	-	73,000	4.12	3,008
C	369	Mf. Vasudev Chivuk	26-12-2011	12	2011	102561	4,75,000	3577	-	-	4,75,000	-	-	4,75,000	4.12	19,570
C	369	Mf. Vasudev Chivuk	26-12-2011	12	2011	102560	3,25,000	3576	-	-	3,25,000	-	-	3,25,000	4.12	13,390
C	333	Mf. Vinay Agnihotri	27-12-2011	12	2011	CASH	39,940	3584	-	-	-	-	39,940	-	4.12	-
Total in for the period Jan 11 to Dec 11							6,96,62,033	3,584	1,65,69,000	1,12,95,694	3,16,32,220	1,37,985	1,00,27,134	4,30,65,899	4.12	17,74,315

Block No	Bungalow No	Buyer Name	Receipt Date	Month	Year	Cheque No	Amount Received	Receipt No	Towards sale deed	Towards Development charges	Towards agr. for const. net of discount	Towards alterations and advances	Towards taxes, other charges, refunds	Taxable amount under contract services for 1.6.07	Tax rate under works contract services with composition	Tax amount under works contract services with composition
C	305	Mf. Parmit Dwarak &	01-01-2011	1	2011	114981	16,618	2102	-	-	-	-	16,618	-	4.12	-
C	322	Mf. Satish John	01-01-2011	1	2011	838063	8,86,947	3491	-	-	6,18,316	-	2,68,631	6,18,316	4.12	25,475
C	305	Mf. Parmit Dwarak &	03-01-2011	1	2011	201283	51,000	3492	-	-	-	-	51,000	10,00,000	4.12	41,200
C	389	Satish Kandy Kast	04-01-2011	1	2011	056126	10,00,000	3493	-	2,87,945	7,12,055	-	-	2,22,000	4.12	9,146
C	303	Mf. Chandra Sekhar	11-01-2011	1	2011	343162	2,22,000	3494	-	-	2,22,000	-	-	15,000	4.12	618
C	310	Mf. Rama Kumari	12-01-2011	1	2011	cash	15,000	3495	-	-	15,000	-	-	15,000	4.12	618
B	257	Mf. Soham Modi	12-01-2011	1	2011	145954	3,75,000	3496	-	-	2,75,000	-	-	2,75,000	4.12	11,330
B	200C	Mf. Bidesh Multicare	18-01-2011	1	2011	145964	3,00,000	3498	-	-	2,75,000	-	-	3,00,000	4.12	-
C	310	Mf. Rama Kumari	18-01-2011	1	2011	105425	1,43,170	3497	-	-	-	-	1,43,170	-	4.12	-
C	342	Mf. Phnakt Gupta	28-01-2011	1	2011	278191	5,25,000	3500	-	-	-	-	-	5,25,000	4.12	21,630
C	340	Mf. K. R. S. Devi	29-01-2011	1	2011	434758	1,23,342	2101	-	-	5,25,000	-	1,23,342	1,00,000	4.12	4,120
C	379	Dr. Upal Bhadra	29-01-2011	1	2011	064997	1,00,000	3499	-	-	1,00,000	-	-	1,00,000	4.12	-
C	390	N. Parkaran	04-02-2011	2	2011	245305	2,25,000	3074	-	-	-	-	-	-	4.12	-
C	390	N. Parkaran	05-02-2011	2	2011	245305	1,75,000	2104	-	-	1,75,000	-	-	-	4.12	-
C	379	Dr. Upal Bhadra	05-02-2011	2	2011	003841	2,05,100	2104	-	-	2,05,100	-	-	-	4.12	-
C	390	N. Parkaran	07-02-2011	2	2011	056340	10,00,000	2105	-	8,32,000	5,100	-	-	8,37,100	4.12	34,489
C	361	Dr. K. S. Venkateswar	08-02-2011	2	2011	015812	15,000	2107	-	-	-	-	-	-	4.12	-
C	220	Mf. Ahmed Subhan	08-02-2011	2	2011	012406	2,10,000	2109	-	2,10,000	-	-	-	-	4.12	-
B	220	Mf. Ahmed Subhan	11-02-2011	2	2011	239546	16,47,211	2110	-	-	3,56,559	-	12,90,652	3,56,559	4.12	14,690
C	347	Mf. Shivayasa Rao Ch	14-02-2011	2	2011	274416	2,65,000	2112	-	-	1,20,568	-	9,53,000	1,22,068	4.12	5,029
C	306	Mf. Vijay Kampanth	21-02-2011	2	2011	820705	66,593	2113	-	-	-	-	66,058	-	4.12	-
C	304	Mf. Satish John	23-02-2011	2	2011	911912	3,97,000	306	-	-	-	-	66,593	3,97,000	4.12	16,356
C	322	Mf. Satish John	23-02-2011	2	2011	344907	71,635	322	-	-	-	-	71,635	-	4.12	-
B	257	Mf. Soham Modi	23-02-2011	2	2011	344908	3,500	2128	-	-	-	-	3,500	-	4.12	-
C	348	Mf. B. V. J. Ganesh	05-03-2011	3	2011	145972	2,57,500	2129	-	-	-	-	2,57,500	-	4.12	-
C	361	Dr. K. S. Venkateswar	09-03-2011	3	2011	012407	3,00,000	2131	-	-	1,58,760	-	41,240	1,58,760	4.12	6,541
C	353	G. Padmavathi	16-03-2011	3	2011	000035	25,000	2133	-	-	25,000	-	-	25,000	4.12	1,030
C	257	Mf. Soham Modi	22-03-2011	3	2011	317384	2,55,353	2133	-	-	3,35,930	-	-	3,35,930	4.12	13,840
C	361	Dr. K. S. Venkateswar	22-03-2011	3	2011	872148	3,00,000	2135	-	-	-	-	-	-	4.12	-
C	361	Dr. K. S. Venkateswar	26-03-2011	3	2011	056682	19,54,760	2136	-	4,92,000	7,79,760	-	50,824	12,71,760	4.12	52,397
C	372	Mf. Sahal Das & Mf	30-03-2011	3	2011	146151	25,000	2134	-	-	-	-	-	-	4.12	-
C	304	Mf. Krishna	06-04-2011	4	2011	091809	3,00,000	2138	-	-	3,00,000	-	-	3,00,000	4.12	12,360
C	304	Mf. Krishna	07-04-2011	4	2011	090581	2,15,602	2139	-	-	94,242	-	-	94,242	4.12	3,883
C	323	Mf. K. Renukula &	13-04-2011	4	2011	349554	25,000	2141	-	-	-	-	-	-	4.12	-
C	379	Dr. Upal Bhadra	13-04-2011	4	2011	003845	1,08,858	2142	-	-	-	-	1,08,858	-	4.12	-
C	389	Satish Kandy Kast	13-04-2011	4	2011	056923	15,15,000	2145	-	-	15,15,000	-	-	15,15,000	4.12	62,418
C	361	Dr. K. S. Venkateswar	16-04-2011	4	2011	012409	2,96,850	2146	-	-	2,96,850	-	-	2,96,850	4.12	12,290
C	376	Mf. Emmulla Veera J	21-04-2011	4	2011	874627	2,00,000	2147	-	-	-	-	-	-	4.12	-

Block No	Bungalow w/ No	Buyer Name	Receipt Date	Month	Year	Cheque No	Amount Received	Receipt No	Towards sale deed	Towards Development charges	Towards agr. for const. net of discount	Towards alterations and additions	Towards taxes, other charges, advances and refunds	Taxable amount under contract services after receipts 1.67	Tax rate under contract services with composition	Tax amount under contract services with composition
C	348	M.B. V. J. Ganesh	01-05-2011	5	2011	200161	2,00,319	2148	-	-	-	-	2,00,319	-	4.12	-
C	399C	Rajni Sharan	03-05-2011	5	2011	146153	2,00,000	2149	2,00,000	-	-	-	-	1,00,000	4.12	4,120
C	340	Mrs. K. R. S. Devi	10-05-2011	5	2011	064999	1,00,000	2150	-	-	1,00,000	-	-	5,29,000	4.12	21,795
C	399C	Rajni Sharan	14-05-2011	5	2011	146152	10,00,000	2151	4,71,000	5,29,000	-	-	-	8,99,435	4.12	37,057
C	390	N. Paskaran	14-05-2011	5	2011	390892	8,99,435	2152	-	-	8,99,435	-	-	-	4.12	-
B	200F	Mrs. Konduru Thulas	16-05-2011	5	2011	HN0007019	14,62,000	2153	14,62,000	-	-	-	-	-	4.12	-
B	200F	Mrs. Konduru Thulas	18-05-2011	5	2011	Cash	2,000	2154	2,000	-	-	-	-	-	4.12	-
C	376	Mrs. Emunulla Veera	21-05-2011	5	2011	874628	5,00,000	2156	5,00,000	-	-	-	-	-	4.12	-
B	200F	Mrs. Konduru Thulas	23-05-2011	5	2011	1143318286	25,00,000	2157	11,76,000	-	7,60,000	-	-	7,60,000	4.12	31,312
B	200F	Mrs. Konduru Thulas	24-05-2011	5	2011	Cash	33,000	2158	-	-	-	-	33,000	-	4.12	-
B	200F	Mrs. Konduru Thulas	25-05-2011	5	2011	Cash	2,00,000	2159	-	-	-	-	2,00,000	-	4.12	-
B	200F	Mrs. Konduru Thulas	26-05-2011	5	2011	Cash	3,00,000	2160	-	-	-	-	3,00,000	-	4.12	-
C	353	G. Padmavathi	30-05-2011	5	2011	128493	1,52,020	2161	-	-	1,52,020	-	-	1,52,020	4.12	6,263
B	257	Mrs. Soham Modi	06-06-2011	6	2011	Cash	1,00,000	2162	-	-	-	-	1,00,000	-	4.12	-
C	309	Mrs. Sunam V. Amarni	07-06-2011	6	2011	391069	19,00,592	2163	-	4,01,592	14,99,000	-	-	19,00,592	4.12	78,304
C	330	P. Prabhakar & P. Redi	10-06-2011	6	2011	Cash	1,50,000	2164	-	-	-	-	1,50,000	-	4.12	-
C	376	Mrs. Emunulla Veera	13-06-2011	6	2011	874629	13,00,000	2165	2,23,000	8,52,000	2,25,000	-	-	10,77,000	4.12	44,372
C	374	Mrs. Sudhir Sharma &	01-07-2011	7	2011	166997	2,00,000	2166	25,000	-	-	-	-	1,60,000	4.12	6,592
C	399C	Rajni Sharan	23-06-2011	6	2011	146154	1,60,000	2167	-	1,60,000	-	-	-	1,60,000	4.12	6,592
C	374	Mrs. Sudhir Sharma &	04-07-2011	7	2011	874630	5,58,333	2170	-	-	5,58,333	-	-	5,58,333	4.12	23,003
C	382	Mrs. Kamlesh Chanda	04-07-2011	7	2011	702480	25,000	2171	25,000	-	-	-	-	5,84,000	4.12	24,061
C	379	Dr. Utpal Bhadra	06-07-2011	7	2011	003851	9,00,000	2172	3,16,000	5,84,000	-	-	-	5,84,000	4.12	24,061
C	360	Mrs. Anil Kongari	14-07-2011	7	2011	389765	25,000	2175	25,000	-	-	-	-	-	4.12	-
C	362	Mrs. Prasenjit Banerjee	15-07-2011	7	2011	292720	1,00,000	2174	25,000	-	-	-	-	-	4.12	-
B	257	Mrs. Soham Modi	15-07-2011	7	2011	042298	2,00,000	2173	2,00,000	-	-	-	-	1,00,000	4.12	4,120
C	382	Mrs. Kamlesh Chanda	18-07-2011	7	2011	111260	2,00,000	2176	-	-	2,00,000	-	-	2,00,000	4.12	8,240
C	216	Mrs. K. Aditya	19-07-2011	7	2011	724826	2,00,000	2177	-	-	-	-	-	-	4.12	-
C	399C	Rajni Sharan	21-07-2011	7	2011	146155	1,60,000	2179	-	1,60,000	-	-	670	-	4.12	6,592
C	361	Dr. K. S. Venkateswar	23-07-2011	7	2011	391591	15,33,930	2181	-	15,33,930	-	-	-	15,33,930	4.12	63,198
C	379	Dr. Utpal Bhadra	25-07-2011	7	2011	236638	1,10,700	2182	-	80,000	30,700	-	-	1,10,700	4.12	4,561
B	200D	Mrs. V. Sathisutha &	27-07-2011	7	2011	758233	7,00,000	2183	-	-	7,00,000	-	-	7,00,000	4.12	28,840
C	353	G. Padmavathi	27-07-2011	7	2011	25476279	1,49,166	2185	-	-	39,050	-	-	59,050	4.12	2,433
C	360	Mrs. Anil Kongari	29-07-2011	7	2011	042298	1,00,000	2189	1,00,000	-	-	-	-	-	4.12	-
C	379	Dr. Utpal Bhadra	01-08-2011	8	2011	2188	10,00,000	2188	-	-	10,00,000	-	-	10,00,000	4.12	41,200
C	362	Mrs. Prasenjit Banerjee	01-08-2011	8	2011	389776	2,00,000	2191	2,00,000	-	-	-	-	-	4.12	-
B	210	Mrs. Ibrahim Abdull H	02-08-2011	8	2011	538878	41,350	2184	-	-	-	-	41,350	-	4.12	-
B	204	K. Poornima	02-08-2011	8	2011	022692	1,72,865	2186	-	-	-	-	1,72,865	-	4.12	-
C	378	N. Paskaran	03-08-2011	8	2011	Cash	25,000	2192	25,000	-	-	-	-	-	4.12	-
C	390	N. Paskaran	05-08-2011	8	2011	057090	1,82,328	2193	-	-	1,82,328	-	-	1,82,328	4.12	7,512
C	378	N. Paskaran	09-08-2011	8	2011	765392	2,00,000	2194	2,00,000	-	-	-	-	2,00,000	4.12	8,240
C	382	Mrs. Kamlesh Chanda	09-08-2011	8	2011	111262	10,95,000	2195	4,71,000	6,24,000	-	-	-	6,24,000	4.12	25,709
C	353	G. Padmavathi	12-08-2011	8	2011	Transferred	1,56,335	2196	-	-	-	-	-	-	4.12	-
B	256	Mrs. P. Uma Kumari	17-08-2011	8	2011	34613	3,11,000	2197	-	-	-	49,233	2,61,767	49,233	4.12	2,028

Mentha Modi Homes - Details for Service tax

Block No	Bugeto w/No	Buyer Name	Receipt Date	Month	Year	Cheque No	Amount Received	Receipt No	Towards sale deed	Towards Development charges	Towards agr. for const. net of discount	Towards additions and alterations	Towards taxes, other charges, advances and refunds	Taxable amount under contract works services for 1.6.07	Tax rate under works contract services with composition	Tax amount under works contract services with composition
B	256	Mrs P. Uma Kumari	17-08-2011	8	2011	34610	5,25,000	2198	-	-	-	-	5,25,000	-	4.12	-
B	256	Mrs P. Uma Kumari	17-08-2011	8	2011	34612	64,000	2199	-	-	-	-	64,000	-	4.12	6,592
C	399C	Rajni Sharan	22-08-2011	8	2011	146156	1,60,000	3504	-	55,000	1,05,000	-	-	1,60,000	4.12	-
C	374	Mrs. Sudhir Sharma &	22-08-2011	8	2011	166999	1,13,197	3501	1,13,197	-	-	-	-	-	4.12	-
C	374	Mrs. Sudhir Sharma &	22-08-2011	8	2011	167000	43,960	3502	43,960	-	-	-	-	-	4.12	-
C	399B	Mrs. Rita Rajan Nayya	24-08-2011	8	2011	000005	25,000	3503	25,000	-	-	-	-	-	4.12	-
C	322	Mrs. Satish John	25-08-2011	8	2011	Cash	579	2137	-	-	-	-	579	-	4.12	-
C	362	Mrs. Prasenjit Banerjee	29-08-2011	8	2011	389782	3,75,000	3506	3,75,000	-	-	-	-	-	4.12	-
C	362	Mrs. Prasenjit Banerjee	29-08-2011	8	2011	389783	1,91,375	3505	1,28,000	63,375	-	-	-	63,375	4.12	2,611
C	372	Mrs. Sathal Das & Mf	29-08-2011	8	2011	934004	1,50,000	3507	-	-	1,50,000	-	-	1,50,000	4.12	6,180
C	362	Mrs. Prasenjit Banerjee	30-08-2011	8	2011	057248	10,00,000	3508	-	7,68,625	2,31,375	-	-	10,00,000	4.12	41,200
C	365	Mrs. Bishnu Kumar Jp	03-09-2011	9	2011	805127	5,85,000	3509	-	-	5,85,000	-	-	5,85,000	4.12	24,102
C	374	Mrs. Sudhir Sharma &	05-09-2011	9	2011	057295	10,00,000	3510	3,13,843	6,86,157	-	-	-	6,86,157	4.12	28,270
C	360	Mrs. Anil Kongari	05-09-2011	9	2011	Transferred	5,75,000	3511	5,75,000	-	-	-	-	-	4.12	-
C	331	Dr. B. Bhaskar Prasad	08-09-2011	9	2011	Cash	2,00,000	3512	-	-	75,580	-	1,24,420	75,580	4.12	3,114
C	344	Mrs. Devkumar Mahaj	12-09-2011	9	2011	000295	25,000	3514	25,000	-	-	-	-	-	4.12	-
C	399B	Mrs. Rita Rajan Nayya	12-09-2011	9	2011	519487	2,00,000	3513	2,00,000	-	-	-	-	-	4.12	-
C	378	N. Srihari Swaroop	13-09-2011	9	2011	575448	7,45,000	3515	7,45,000	-	-	-	-	-	4.12	-
C	372	Mrs. Sathal Das & Mf	14-09-2011	9	2011	934325	1,00,000	3516	-	-	94,855	-	-	1,00,000	4.12	4,130
C	372	Mrs. Sathal Das & Mf	14-09-2011	9	2011	934326	50,000	3517	-	-	-	-	-	50,000	4.12	439
C	399D	Mrs. Poonam Singh K	15-09-2011	9	2011	785326	1,00,000	3518	1,00,000	-	-	-	-	-	4.12	-
C	399D	Mrs. Poonam Singh K	15-09-2011	9	2011	236909	1,00,000	3522	1,00,000	-	-	-	-	-	4.12	-
C	324	Mrs. Poonam Singh K	16-09-2011	9	2011	633901	2,00,000	3520	-	-	-	-	2,00,000	-	4.12	-
C	324	Mrs. Poonam Singh K	16-09-2011	9	2011	181767	1,00,000	3519	-	-	-	-	1,00,000	-	4.12	-
C	361	Dr. K. S. Venkateswar	22-09-2011	9	2011	378737	5,11,310	3523	-	-	2,82,653	11,469	2,17,188	2,94,122	4.12	12,118
C	399C	Rajni Sharan	22-09-2011	9	2011	627141	1,60,000	3524	-	-	1,60,000	-	-	1,60,000	4.12	6,592
C	344	Mrs. Devkumar Mahaj	29-09-2011	9	2011	000297	2,00,000	3525	2,00,000	-	-	-	-	2,00,000	4.12	-
C	376	Mrs. Eshwari Veera K	04-10-2011	10	2011	724827	2,50,000	3526	-	2,50,000	-	-	-	2,50,000	4.12	10,300
C	376	Mrs. Eshwari Veera K	04-10-2011	10	2011	838676	2,50,000	3527	-	2,50,000	-	-	-	2,50,000	4.12	10,300
C	379	Dr. Ujjwal Bhadra	04-10-2011	10	2011	397933	10,00,000	3528	-	-	10,00,000	-	-	10,00,000	4.12	41,200
C	390	N. Pashtaran	04-10-2011	10	2011	397941	9,18,237	3529	-	9,18,237	-	-	-	9,18,237	4.12	37,831
C	399D	Mrs. Poonam Singh K	04-10-2011	10	2011	0009109	8,25,000	3530	5,03,000	3,22,000	-	-	-	3,22,000	4.12	13,265
C	372	Mrs. Sathal Das & Mf	10-10-2011	10	2011	934327	1,00,000	3531	-	-	-	-	-	1,00,000	4.12	-
C	331	Dr. B. Bhaskar Prasad	11-10-2011	10	2011	Cash	1,28,433	3533	-	-	-	-	1,28,433	-	4.12	-
C	399B	Mrs. Rita Rajan Nayya	20-10-2011	10	2011	072737	4,67,500	3534	1,187,000	6,68,000	2,00,000	-	-	2,00,000	4.12	8,240
C	390	N. Pashtaran	13-10-2011	10	2011	245308	2,00,000	3532	-	-	2,00,000	-	-	2,00,000	4.12	8,240
C	344	Mrs. Devkumar Mahaj	25-10-2011	10	2011	398081	5,00,000	3539	5,00,000	-	-	-	-	5,00,000	4.12	1,43,706
C	376	Mrs. Eshwari Veera K	25-10-2011	10	2011	874631	2,58,333	3536	-	-	2,58,333	-	-	2,58,333	4.12	10,643
C	399C	Rajni Sharan	28-10-2011	10	2011	627142	1,60,000	3540	-	-	1,60,000	-	-	1,60,000	4.12	6,592
C	399D	Mrs. Poonam Singh K	03-11-2011	11	2011	412225	15,00,000	3541	-	4,70,000	-	-	-	15,00,000	4.12	61,800
C	382	Mrs. Ranesh Chandra	04-11-2011	11	2011	871933	8,30,875	3542	-	2,88,000	5,42,875	-	-	8,30,875	4.12	34,232
C	382	Mrs. Ranesh Chandra	04-11-2011	11	2011	11278	2,00,415	3543	-	-	2,00,415	-	-	2,00,415	4.12	8,257
B	202	Soham Modi	08-11-2011	11	2011	852960	1,50,000	3544	1,50,000	-	-	-	-	-	4.12	-
B	200F	Mrs. Konda Thulas	10-11-2011	11	2011	000002	5,00,000	3545	-	-	-	-	5,00,000	-	4.12	-
C	372	Mrs. Sathal Das & Mf	14-11-2011	11	2011	776072	30,000	3547	-	-	-	-	30,000	-	4.12	-

Accounting Code of the Service						Amount Tendered in Rupees					
0	0	4	4	0	3	9	7	0	8	7	00
0	0	4	4	0	9				1	9	42
0	0	4	4	0	4				9	7	00
0	0	4	4								
0	0	4	4								
0	0	4	4								
Total						0	9	0	0	0	00

TAX PAYER'S COUNTERFOIL

RECEIVING BANK BRANCH STAMP

STATE BANK OF HYDERABAD
 R. P. R. ... had
 BR ... 34
 JAN 952170
 Challan No. 11

Received from Assessee Code No. **211 FM 06470 ST 001**

(In words) Rupees **One Lakh one**

By Cash/Cheque/Draft/Pay Order No. **13830** Dated **09/01/11** Drawn on **ATDC Bank Ltd**
 on account of Union Service Tax as detailed in this taxpayer's counterfoil and on stamp affixed and signed therein.

(Mod)

TAXPAYER'S COUNTERFOIL

RECEIVING BANK BRANCH STAMP
 STATE BANK OF HYDERABAD
 R P Road Sec. Hyderabad
 BSR Code 1140140084
 JRNL NO. 36
 Challan No.

Accounting Code of the Service				Amount Tendered in Rupees			
0	0	4	4	0	3	3	4
0	0	4	4	0	0	0	0
0	0	4	4	0	0	0	0
0	0	4	4	0	0	0	0
0	0	4	4	0	0	0	0
0	0	4	4	0	0	0	0
Total				1	0	0	0

Received from Assessee (Code)

A A 5 A M 0 6 4 7 0 5 7 0 0 4

(In words) Rupees

ONE LAKH ONLY.

By Cash/Cheque/Draft/Pay Order No.

211501

Dated

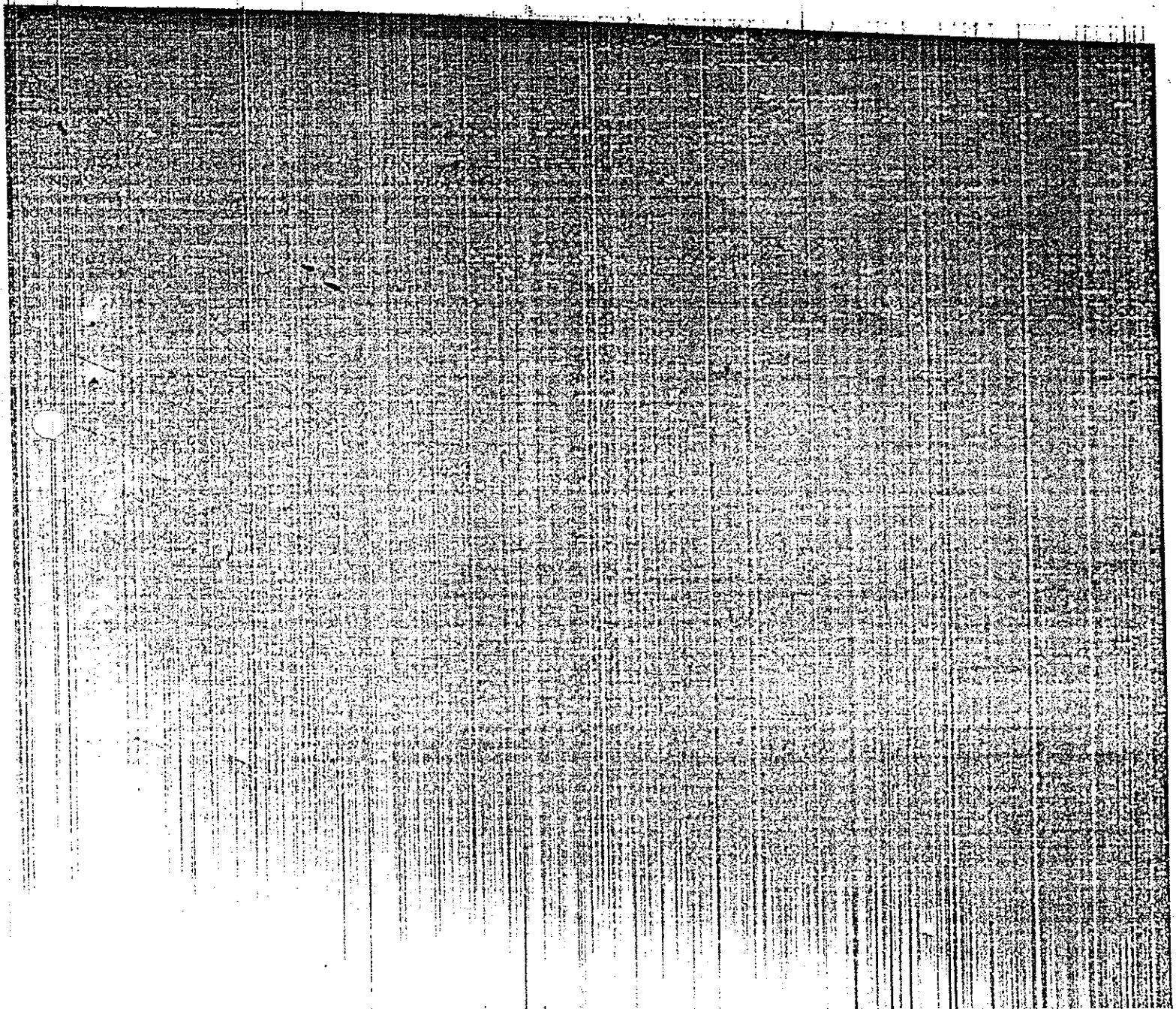
08/08/11

Drawn on

HYDRABAD

on account of Union Service Tax as detailed in this taxpayer's counterfoil and on stamp affixed and signed therein.

Modi 0. 322722



For payments from April 2007 onwards **G.A.R.-7. Proforma for Service Tax Payments** (Receipt & Payment Rules 26)

Full Name

MEHTA AND MODI HOMES

Complete Address

S-4-187/24, SPOTAM MANSION
M.G. Road Sec 8, Hyd

Telephone No.

090-66335551

Assessee Code No.

AAJFH0647CST001

Pincode 500003

Commissionerate Name

HYDERABAD

Commissionerate Code

52

Division Code

Range Code 84

Accounting Code of the Service

0	0	4	4	0	3	3	4
0	0	4	4	0	2	9	8
0	0	4	4	0	3	3	5
0	0	4	4				
0	0	4	4				
0	0	4	4				

Amount Tendered in Rupees

2	3	2	0	3	8	00

RECEIVING BANK BRANCH STAMP

Total 239000.00

(In words) Rupees

Two lakhs thirty nine thousand only.

Only) tendered by

Cash/Cheque/Draft/Pay Order No.

297327

Dated

29/06/07

Drawn on

HDFC

Signature of the Tenderer with date

Accounting Code of the Service

0	0	4	4	0	3	3	4
0	0	4	4	0	2	9	8
0	0	4	4	0	3	3	5
0	0	4	4				
0	0	4	4				
0	0	4	4				

Amount Tendered in Rupees

2	3	2	0	3	8	00

TAX PAYER'S COUNTERFOIL

RECEIVING BANK BRANCH STAMP

Total 239000.00

Received from Assessee Code No.

AAJFH0647CST001

(In words) Rupees

Two lakhs thirty nine thousand only.

Only

By Cash/Cheque/Draft/Pay Order No.

297327

Dated

29/06/07

Drawn on

HDFC

on account of Union Service Tax as detailed in this taxpayer's counterfoil and on stamp affixed and signed therein.

MODI

TAXPAYER'S COUNTERFOIL

RECEIVING BANK BRANCH STAMP

STATE BANK OF HYDERABAD
R. P. Road Br., Sec. Hyderabad
BSR Code No. 0110034
JRNL NO. 947234
Challan No. 14

Accounting Code of the Service					Amount Tendered in Rupees				
0	0	4	4	0384					
0	0	4	4	0298					
0	0	4	4	0426					
0	0	4	4						
0	0	4	4						
0	0	4	4						
Total									

Received from Assessee Code No. AASTH0647CS0001

(In words) Rupees Two Lakhs Eighty Thousand only Onl

By Cash/Cheque/Draft/Pay Order No. 253433 Dated 28/05/01 Drawn on Hyderabad

on account of Union Service Tax as detailed in this taxpayer's counterfoil and on stamp affixed and signed therein.

Modi

TAXPAYER'S COUNTERFOIL

RECEIVING BANK BRANCH STAMP

STATE BANK OF HYDERABAD
 R.P. Road Br., Secunderabad
 BSR Code No.: 0110984
 JRNL. No. 461137
 Challan No. 7

Accounting Code of the Service				Amount Tended in Rupees													
0	0	4	4	0	3	3	4					3	5	8	3	3	0
0	0	4	4	0	2	5	0					1	0	7	5	0	0
0	0	4	4														
0	0	4	4														
0	0	4	4														
0	0	4	4														
Total												3	6	3	0	8	0

Received from Assessee Name No. AAJFAH0647CS7001

(In words) Rupees Three Lacs Six Thousand Nine hundred Eighty One Only

By Cash/Cheque/Draft/Pay Order No. 360727 Dated 22/10/11 Drawn on HPDC BANK

on account of Union Service Tax as detailed in this taxpayer's counterfoil and on stamp affixed and signed therein.

Mehta & Modi Homes

Statement of Suppliers bills from 01.01.11 to 31.12.11

S.No	Date	Supplier Name	Invoice No	Amount	Service Tax	Total Amt	Remark
1	03-01-11	Surya Adsystems Pvt Ltd	PB/H01 0001/10-11	8,775	136	8,911	
2	04-01-11	Matrix Hoarding Pvt Ltd	1127	5,000	515	5,515	
3	05-01-11	Cera Sanitaryware Ltd	3027	7,693	19	7,711	
4	05-01-11	Cera Sanitaryware Ltd	SI/SW-HYD/1011/3027	7,693	23	7,716	
5	05-01-11	Tata Indicom	9848076174	350	36	386	
6	06-01-11	BSNL(27260466)	78268538	2,226	229	2,455	
7	10-01-11	Surya Adsystems Pvt Ltd	PB/H01 0008/10-11	8,775	136	8,911	
8	21-01-11	Tata Indicom	958154585	500	52	552	
9	24-01-11	Surya Adsystems Pvt Ltd	PB/H01 0029/10-11	2,826	43	2,869	
10	27-01-11	Tata Indicom	961580292	1,404	145	1,549	
11	27-01-11	Tata Indicom	100630224	2,098	216	2,315	
12	31-01-11	Padmaja Transformers	507	162,320	487	162,807	
13	07-02-11	Surya Adsystems Pvt Ltd	PB/H02 0011/10-11	8,775	133	8,908	
14	07-02-11	Architectural Associates		50,000	5,150	55,150	
15	09-02-11	Matrix Hoarding Pvt Ltd	1137	5,000	515	5,515	
16	12-02-11	Architectural Associates		50,000	5,150	55,150	
17	19-02-11	Surya Adsystems Pvt Ltd	PB/H02 0033/10-11	2,826	42	2,868	
18	23-02-11	Tata Indicom	971067795	325	33	358	
19	27-02-11	Tata Indicom	100630224	1,966	202	2,168	
20	28-02-11	Varna Media	2185	6,660	114	6,774	
21	01-03-11	Matrix Hoarding Pvt Ltd	1141	5,000	515	5,515	
22	04-03-11	Matrix Hoarding Pvt Ltd	1146	1,440	148	1,588	
23	05-03-11	Tata Indicom	976565296	350	36	386	
24	05-03-11	Architectural Associates		50,000	5,150	55,150	
25	07-03-11	Surya Adsystems Pvt Ltd	PB/H03 0002/10-11	8,775	133	8,908	
26	17-03-11	RMC Readymix (India)	NAC_1011_G_000054	34,751	10	34,762	
27	23-03-11	Tata Indicom	987443977	325	33	358	
28	27-03-11	Tata Indicom	989524866	863	89	952	
29	27-03-11	Tata Indicom	989504478	1,539	159	1,698	
30	29-03-11	RMC Readymix (India)	NAC_1011_G_000104	49,231	15	49,246	
31	30-03-11	Binjusaria Metal Box Co.Pvt Ltd	1081	305,268	916	306,184	
32	31-03-11	Surya Adsystems Pvt Ltd	PB/H03 0127/10-11	16,875	261	17,136	
33	31-03-11	Surya Adsystems Pvt Ltd	PB/H03 0129/10-11	16,875	261	17,136	
34	31-03-11	Surya Adsystems Pvt Ltd	PB/H01 0127/10-11	16,875	261	17,136	
35	31-03-11	Surya Adsystems Pvt Ltd	PB/H01 0129/10-11	16,875	261	17,136	
36	31-03-11	Surya Adsystems Pvt Ltd	PB/H03 0127/10-11	16,875	261	17,136	
37	01-04-11	RMC Readymix (India)	NAC_1112_G_G000004	75,294	23	75,317	
38	01-04-11	Sujana Metal Products Ltd(Unit-IV)	RR4/0002	136,967	412	137,379	
39	02-04-11	Surya Adsystems Pvt Ltd	PB/H04 0005/11-12	16,875	261	17,136	
40	02-04-11	Surya Adsystems Pvt Ltd	PB/H04 0007/11-12	16,875	261	17,136	
41	05-04-11	Tata Indicom	991703222	350	36	386	
42	07-04-11	Matrix Hoarding Pvt Ltd	4	5,000	515	5,515	
43	07-04-11	Matrix Hoarding Pvt Ltd	5	11,500	1,185	12,685	
44	16-04-11	Surya Adsystems Pvt Ltd	PB/H04 0026/11-12	2,826	43	2,869	
45	16-04-11	Tata Indicom	103344228	749	77	826	
46	20-04-11	RMC Readymix (India)	NAC_1112_G_G000070	40,240	12	40,253	
47	20-04-11	Binjusaria Metal Box Co.Pvt Ltd	1080	90,587	272	90,859	
48	21-04-11	Tata Indicom	107715796	500	52	552	
49	27-04-11	Tata Indicom	1014459100	1,058	109	1,167	
50	27-04-11	Tata Indicom	1014793572	1,913	197	2,110	
51	30-04-11	Surya Adsystems Pvt Ltd	PB/H04 0051/11-12	8,775	136	8,911	
52	05-05-11	Tata Indicom	1021007766	350	36	386	
53	05-05-11	Matrix Hoarding Pvt Ltd	17	5,000	515	5,515	
54	05-05-11	Matrix Hoarding Pvt Ltd	16	11,500	1,185	12,685	
55	13-05-11	RMC Readymix (India)	NAC_1112_G_G000145	45,989	14	46,003	
56	21-05-11	Tata Indicom	1035132270	500	52	552	
57	23-05-11	RMC Readymix (India)	NAC_1112_G_G000177	69,503	21	69,523	
58	23-05-11	Tata Indicom	1036611396	435	45	480	
59	27-05-11	Tata Indicom	1039131081	1,008	104	1,112	
60	31-05-11	RMC Readymix (India)	NAC_1112_G_G000213	136,109	41	136,150	
61	05-06-11	Tata Indicom	104752881	350	36	386	
62	06-06-11	Matrix Hoarding Pvt Ltd	30	5,000	515	5,515	
63	06-06-11	Matrix Hoarding Pvt Ltd	29	11,500	1,185	12,685	
64	09-06-11	Binjusaria Metal Box Co.Pvt Ltd	146	43,694	131	43,825	
65	09-06-11	Binjusaria Metal Box Co.Pvt Ltd	147	161,829	486	162,315	
66	16-06-11	Tata Indicom	1055155335	749	77	826	
67	21-06-11	Tata Indicom	1059724778	355	37	391	
68	24-06-11	RMC Readymix (India)	NAC_1112_G_G00311	147,693	44	147,737	
69	27-06-11	Tata Indicom	1063749833	779	80	859	
70	27-06-11	Tata Indicom	1064093228	1,671	172	1,843	
71	03-07-11	Binjusaria Metal Box Co.Pvt Ltd	215	28,115	84	28,199	

72	04-07-11	Matrix Hoarding Pvt Ltd	44	5,000	515	5,515
73	04-07-11	Matrix Hoarding Pvt Ltd	43	11,500	1,185	12,685
74	05-07-11	Tata Indicom	1068812374	350	36	386
75	16-07-11	Tata Indicom	1077303357	1,313	135	1,448
76	27-07-11	Tata Indicom	1083055087	639	66	705
77	01-08-11	Architectural Associates		25,000	2,575	27,575
78	02-08-11	Anthurium Infra Pvt Ltd	572	76,418	23	76,441
79	05-08-11	Tata Indicom	1086883740	350	36	386
80	05-08-11	Matrix Hoarding Pvt Ltd	8	5,000	515	5,515
81	05-08-11	Matrix Hoarding Pvt Ltd	9	11,500	1,185	12,685
82	16-08-11	Tata Indicom	1091456524	749	77	826
83	19-08-11	SAS Infra Projects (India) Pvt Ltd	1017	54,460	16	54,476
84	23-08-11	Greaves Cotton Ltd	68302458/ZDF2	585,000	1,755	586,755
85	05-09-11	Tata Indicom	1100355571	350	36	386
86	06-09-11	Matrix Hoarding Pvt Ltd	15	5,000	515	5,515
87	06-09-11	Matrix Hoarding Pvt Ltd	14	11,500	1,185	12,685
88	08-09-11	Sunder Ispat Limited	898	111,327	334	111,661
89	08-09-11	Sunder Ispat Limited	897	121,446	364	121,810
90	09-09-11	Sunder Ispat Limited	904	293,848	882	294,730
91	16-09-11	Tata Indicom	1112579331	1,379	142	1,521
92	01-10-11	Varna Media	292	20,250	348	20,598
93	01-10-11	Varna Media	298	20,250	348	20,598
94	04-10-11	Matrix Hoarding Pvt Ltd	31	5,000	515	5,515
95	04-10-11	Matrix Hoarding Pvt Ltd	32	11,500	1,185	12,685
96	08-10-11	Varna Media	300	20,250	348	20,598
97	08-10-11	Varna Media	306	20,250	348	20,598
98	16-10-11	Tata Indicom	1126093414	1,400	144	1,544
99	22-10-11	Varna Media	325	7,898	136	8,034
100	29-10-11	Varna Media	330	13,514	232	13,746
101	31-10-11	Anthurium Infra Pvt Ltd	941	101,401	30	101,431
102	05-11-11	Tata Indicom	1134334737	350	36	386
103	05-11-11	Varna Media	344	3,072	53	3,125
104	05-11-11	Architectural Associates		25,000	2,575	27,575
105	06-11-11	Anthurium Infra Pvt Ltd	HYD/4755/11-12	17,894	6	17,900
106	06-11-11	Anthurium Infra Pvt Ltd	HYD/4756/11-12	17,894	6	17,900
107	06-11-11	Anthurium Infra Pvt Ltd	967	35,789	11	35,799
108	07-11-11	Matrix Hoarding Pvt Ltd	43	5,000	515	5,515
109	07-11-11	Matrix Hoarding Pvt Ltd	44	11,500	1,185	12,685
110	09-11-11	Anthurium Infra Pvt Ltd	HYD/4796/11-12	17,894	6	17,900
111	09-11-11	Anthurium Infra Pvt Ltd	HYD/4797/11-12	17,894	6	17,900
112	09-11-11	Anthurium Infra Pvt Ltd	HYD/4801/2011-12	17,894	6	17,900
113	09-11-11	Anthurium Infra Pvt Ltd	HYD/4810/2011-12	17,894	6	17,900
114	09-11-11	Anthurium Infra Pvt Ltd	HYD/4811/2011-12	17,894	6	17,900
115	09-11-11	Anthurium Infra Pvt Ltd	HYD/4813/2011-12	17,894	6	17,900
116	09-11-11	Anthurium Infra Pvt Ltd	HYD/4820/2011-12	17,894	6	17,900
117	09-11-11	Anthurium Infra Pvt Ltd	HYD/4823/2011-12	17,894	6	17,900
118	09-11-11	Anthurium Infra Pvt Ltd	HYD/4828/2011-12	17,894	6	17,900
119	09-11-11	Anthurium Infra Pvt Ltd	HYD/4830/2011-12	17,894	6	17,900
120	09-11-11	Anthurium Infra Pvt Ltd	980	178,943	54	178,997
121	12-11-11	Varna Media	347	7,898	136	8,034
122	16-11-11	Anthurium Infra Pvt Ltd	HYD/4987/11-12	16,403	5	16,408
123	16-11-11	Anthurium Infra Pvt Ltd	HYD/4967/11-12	17,894	6	17,900
124	16-11-11	Anthurium Infra Pvt Ltd	HYD/4968/11-12	17,894	6	17,900
125	16-11-11	Anthurium Infra Pvt Ltd	HYD/4972/11-12	17,894	6	17,900
126	16-11-11	Anthurium Infra Pvt Ltd	HYD/4975/11-12	17,894	6	17,900
127	16-11-11	Anthurium Infra Pvt Ltd	HYD/4976/11-12	17,894	6	17,900
128	16-11-11	Anthurium Infra Pvt Ltd	HYD/4979/11-12	17,894	6	17,900
129	16-11-11	Anthurium Infra Pvt Ltd	HYD/4981/11-12	17,894	6	17,900
130	16-11-11	Tata Indicom	1140383606	1,357	140	1,496
131	19-11-11	Varna Media	360	10,823	186	11,009
132	23-11-11	Shalini Steels Pvt Ltd	2231	226,473	679	227,152
133	04-12-11	MS Agarwal Foundries Pvt Ltd	5070	482,700	1,448	484,148
134	05-12-11	Tata Indicom	1147684763	350	36	386
135	05-12-11	Matrix Hoarding Pvt Ltd	54	5,000	515	5,515
136	05-12-11	Matrix Hoarding Pvt Ltd	53	11,500	1,185	12,685
137	10-12-11	Varna Media	377	7,898	136	8,034
138	24-12-11	Ajay Mehta (Audit Fees)		26,910	3,090	30,000
				4,899,562	57,635	4,957,197

Mehta & Modi Homes

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

Date: 02.07.09.

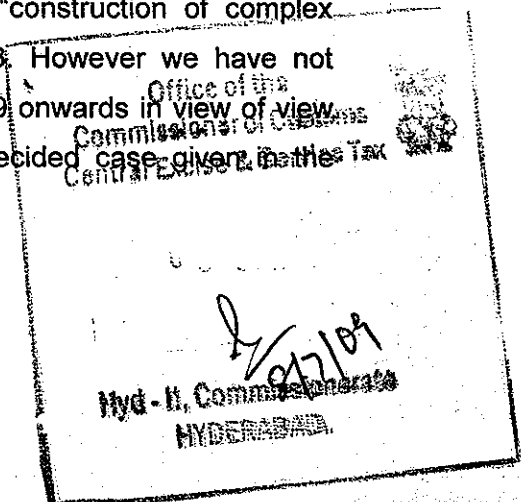
To,
The Superintendent of Service Tax
Hyderabad -II Commissionerate
L. B. Stadium Road, Basheerbagh
Hyderabad - 500 004

Dear Sir,

Sub: Non-filing of ST-3 returns for the half year ended 31.03.2009

Ref: Our STC No. AAJFM0647CST001 and your letter C. No. AAJFM0647CST001 dated 29.05.2009

1. We acknowledge the receipt of the above referred letter on 06.06.2009. We had earlier corresponded with Asst Com of Service Tax (AE) as to non-applicability of service tax liability for our operation.
2. With this regard, we again wish to clarify the above with the brief background of our company for your better appreciation. We are engaged in development of residential projects. The present project is with respect to development and selling of the residential flats. The transaction with the customer shall be as under
 - a. The customer interested in buying the property approaches us.
 - b. We sell the undivided portion of land along with the semi-constructed flat on which applicable stamp duty shall be paid by the purchaser.
 - c. We also enter into the construction/completion agreement with each of such customer for the construction/finishing of the flat.
 - d. The total consideration shall be received in installments, which is generally spread across the period i.e. right from the customer approach and completion of construction.
3. We have paid service tax on the said projects under "construction of complex service"/ "Works Contract Service" upto December 2008. However we have not made any remittance of tax for the month of January 2009 onwards in view of the circular 108/2/2009-ST dated 29.01.2009 and the decided case given in the subsequent points.



Mehta & Modi Homes

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

Ph : 66335551

4. The consideration received for the first part of the transaction is not taxable for the reason
 - a. The transaction is in the nature of sale of immovable property therefore the same is not liable for service tax.
 - b. The construction undertaken is for oneself and there is no distinct service receiver and provider.
5. The above view is as per the Gauhati High Court in case of Magus Construction (P) Ltd., [2008 (11) S.T.R. 225 (Gau.)] and circular no. 108/02/2009-ST dated 29.01.2009.
6. The second part of the consideration is not taxable in view of the recent clarification given vide **circular no.108/02/2009-ST** dated 29.01.2009 clarifies that 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 use, then such activity would not be subjected to service tax.
7. Instantly in our case, we execute construction for the owner of the semi-constructed flat, where the construction, service of designing and planning is done by our self. On completion of the said construction such owner receives for his/her personal use. Therefore the said circular exactly applies in our case and therefore we are not liable for payment of service tax.
8. Since the personal use exclusion is given in the definition on residential complex definition, there shall be no levy either under Construction of Complex service or under works contract service.
9. Therefore the service provided by us is not covered in the definition of the residential complex given under section 65(91a) of the Finance Act and accordingly no service tax is payable either under construction of complex service or under works contract service. Therefore the entire amount remitted by us has to consider as a deposit and not tax and accordingly we are eligible for refund of the same.

Mehta & Modi Homes

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

Ph : 66335551

10. Further we also wish to clarify that this circular does not states that exclusion is only when the entire complex is being put to use by a single person. Any such notion may not be in line with clarification provided in the circular. This clarification is provided with an intention of construction of residential units only, therefore the same is applicable although the same is put to use by multiple service receiver.

11. In view of the above we have stopped paying service tax with effect from January 2009. Since the service provided by us in not liable for service tax no returns is required to be filed as clarified in the Board Circular no. 97/08/2007 dated 23.08.2007 in Para 6.1.

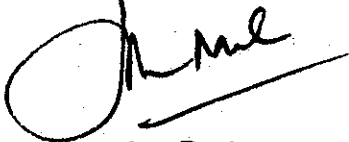
12. However since some amount has been paid in this regard till December 2008, we are submitting the returns herewith duly filled along with the late filing fee of Rs. 2000/- as prescribed.

We hope our understanding is clear and correct. We would like to request your good self to drop initiating any further proceedings in this regard.

We shall be glad to provide any further information or explanation in this regard. Kindly acknowledge the receipt of the following

Thanking You
Yours truly,

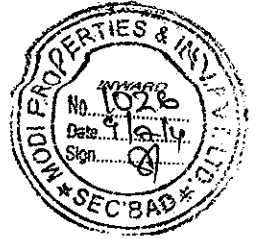
For Mehta & Modi Homes,



Managing Partner

Encl

1. Copy of Circular No.108/02/2009-ST dated 29.01.2009
2. ST- 3 returns
3. Copy of counterfoil of the payment challan.



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

C.NO. AAJFM0647CST001-S.TAX (GR.III)(CON-166)

Dated the 8th July 2011

To
M/s. Mehta & Modi Homes,
5-4-187/3 & 4, II floor, Soham Mansion,
M.G.Road, Secunderabad – 500 003.

(By Speed Post)

Gentleman,

Sub:- Service Tax – Applicability of Service Tax sales made prior to
01.07.2010 - regarding.

X-X-X-X

Please refer to your letter dated 30th May 2011 received in this office on 21st June 2011, on the above subject.

Certain clarification regarding applicability of Service Tax on Development and Sale of Residential Flats/Villas on the land purchase by you outright is furnished below:

- i. In terms of Circular No. 108/02/2009 dt. 29.01.2009, any amount received over and above sale deed amount is liable to be taxed.
- ii. Para 3 of your letter refers to “the flat is put to personal use”, whereas as per the definition of “residential complex”, under Section 65(91a) exclusion is applicable only to a **complex** which is constructed by a **person** directly engaging any other person for designing or planning of the layout, and the construction of **such complex** is intended for personal use as residence by **such person**.
- iii. With regard to Tax on sale of flat/villa made after receiving completion Certificate, it is hereby informed any amount received over and above sale deed amount is taxable under completion and finishing services or Special services provided by builders. Further as per as per the CBEC letter in F.No. 334/03/2010-TRU, dated 01.07.2010, it is clarified that “before the issuance of completion certificate, if agreement is entered into or any payment is made for sale of complex or apartment in residential complex, service tax will be leviable on **such transaction** since the builder provides the construction service”.

This is for your information and compliance.

Yours faithfully,

(V.RAMA KRISHNA)
ASSISTANT COMMISSIONER
SERVICE TAX

Mehta & Modi Homes

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

Ph : 66335551

To,
The Asst Commissioner,
Service Tax: Anti Evasion,
Office of The Commissioner of Customs,
Central Excise & Service Tax,
Hyderabad II Commissionerate,
Hyderabad . A.P.

Date: 12.03.2009

- Ref.: 1. Your summon dated 27.1.09 bearing no. HQST No. 15/2009ST AE.
2. Circular No. 108/02/2009 issued by the Central Board of Excise and Customs dated 29.01.2009.
3. Clarification issued by The Joint Commissioner, Service Tax on 21.01.2009

Dear Sir,

Mr. Shankar Reddy -- Admin Manager has produced the relevant documents requested by you in reference 1 from time to time, as per your request, over the last several weeks. Mr. Shankar Reddy has also explained in detail the method adopted for computing service tax. In any case, please find enclosed the copy of challans showing proof of payment of service tax along with copies of ST3 returns filed for the period 1.06.2006 to 31.12.08. Please write to us if any further clarification are required

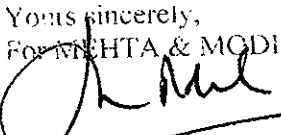
You are aware that there is a great deal of uncertainty regarding the applicability and method of computation for payment of service tax by builders. We have paid service tax on advances received from purchasers as per our understanding of applicability of service tax, after regular consultation with our counsel and also in consultation with the Excise Department. The Excise Department had issued clarification regarding applicability of service tax (Reference 3 above) and we have been following the same. Upto date service tax payments have been made upto 31.12.08.

Vide circular given in reference 2, The Central Board of Excise and Customs has clarified that the builders, promoters and developers are not liable for payment of service tax under the circumstances mentioned in the said circular. We are developing flats/independent houses by providing our own design, planning and construction and the prospective purchaser is purchasing units in our projects by way of an agreement of sale. Therefore, as per circular given in reference 2, we are not liable for payment of service tax.

Under the circumstances we request you to please drop any proceedings as mentioned in your summons (Reference 1). Further, we wish to withdraw our service tax registration. We request you to please do the needful. We are willing to provide any further details or documents that you may require.

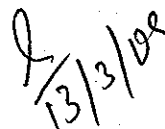
Thank You.

Yours sincerely,
For MEHTA & MODI HOMES.


Satnam Modi.

Office of the
Commissioner of Customs
Central Excise & Service Tax




13/3/09

Hyd - II, Commissionerate
HYDERABAD.



Received
ABR
8/02/2012

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE CUSTOMS &
SERVICE TAX :: HYDERABAD-II COMMISSIONERATE,
SERVICE TAX CELL : SEETHARAMPRASAD TOWERS
LAKDI KA POOL :: BAZAR GHAT : HYDERABAD-500 004**

C.No. IV/16/256/2011-ST.Gr II

Date: 31.01.2012

To ^{ATN}
M/s. Mehta & Modi Homes,
5-4-187/3 & 4,
II Floor, M.G.Road,
secunderabad-500 003

(By Speed Post)

Gentlemen,

**Sub: Service Tax – Non Payment of Service Tax-Issue of
SCN OR No 128/2011 -Adjn (ST) (Commr), dated
08.12.2011 . – Reg.**

* * * *

Please refer to the above mentioned SCN, wherein Service Tax on services rendered by **M/s. Mehta & Modi Homes** to different customers was demanded under '**Construction of Complex Service**' & "**Works Contract Service**" upto December 2010, wrt the services rendered towards their three projects "**Silver owk bungalows (Pase I, Pase II and Pase III)**".

In this regard, you are requested to submit the details of amounts received in respect of the above said ventures covered in **SCN OR No 128/2011 -Adjn (ST) (Commr), dated 08.12.2011** for the period **January 2011 to December 2011**. You are requested to give the details of amounts received month-wise and also the details of Service Tax Paid if any against the said ventures.

Further, you are requested to submit the details of any of **new ventures** taken up by you during the period **2010-11 to 2011-12** along with the details of amounts received by you from the said ventures for the period from **January 2011 to December 2011** along with details of **Service Tax payment made if any**.

It may please be noted that **Point of Taxation Rules** have come into effect **w.e.f 01.04.2011**. The information regarding receipt of amounts be furnished with reference to the invoices issued within 14 days/ invoices not issued within 14 days of completion of provision of service, advances received, advances received, milestones achieved in case of continuous services. You are also requested to submit the **customer ledger accounts** along with contract agreement copies & supporting documents wherever required.

Yours faithfully,


(P.V. Venkata Rao)
SUPERINTENDENT

Service tax returns - Details of Return filled:

Company : Mehta & Modi Homes
 Date : 25-01-2012
 Prepared by : Jayaprakash M

Period from	Period to	Return filled on date	Due Date of filing returns	Time barred	Showcause Notice Received
Apr'05	Jun'05	25-Oct-05	25-Oct-05	YES	NO
Jul'05	Sep'05	25-Oct-05	25-Oct-05	YES	NO
Oct'05	Dec'05	25-Apr-06	25-Apr-06	YES	NO
Jan'06	Mar'06	25-Apr-06	25-Apr-06	NO	YES
Apr'06	Jun'06	25-Oct-06	25-Oct-06	NO	YES
Jul'06	Sep'06	25-Oct-06	25-Oct-06	NO	YES
Oct'06	Dec'06	25-Apr-07	25-Apr-07	NO	YES
Jan'07	Mar'07	25-Apr-07	25-Apr-07	NO	YES
Apr'07	Jun'07	25-Oct-07	25-Oct-07	NO	YES
Jul'07	Sep'07	25-Oct-07	25-Oct-07	NO	YES
Oct'07	Dec'07	NOT FILLED	25-Apr-08	NO	YES
Jan'08	Mar'08	NOT FILLED	25-Apr-08	NO	YES
Apr'08	Jun'08	NOT FILLED	25-Oct-08	NO	YES
Jul'08	Sep'08	NOT FILLED	25-Oct-08	NO	YES
Oct'08	Dec'08	NOT FILLED	25-Apr-09	NO	YES
Jan'09	Mar'09	NOT FILLED	25-Apr-09	NO	YES
Apr'09	Jun'09	NOT FILLED	25-Oct-09	NO	YES
Jul'09	Sep'09	NOT FILLED	25-Oct-09	NO	YES
Oct'09	Dec'09	25-Apr-10	25-Apr-10	NO	YES
Jan'10	Mar'10	25-Apr-10	25-Apr-10	NO	YES
Apr'10	Jun'10	25-Oct-10	25-Oct-10	NO	YES
Jul'10	Sep'10	25-Oct-10	25-Oct-10	NO	YES
Oct'10	Dec'10	25-Apr-11	25-Apr-11	NO	NO
Jan'11	Mar'11	25-Apr-11	25-Apr-11	NO	NO
Apr'11	Jun'11	26-Dec-11	26-Dec-11	NO	NO
Jul'11	Sep'11	26-Dec-11	26-Dec-11	NO	NO
Oct'11	Dec'11	NA	25-Apr-12	NA	NO

[Handwritten signature]
 25/01/12

✓
APPROVED BY
 27 JAN 2012
 SUSHIL MODI
 MANAGING DIRECTOR

Block No	Fiat No	Area	Buyer Name	Date of booking	Sale Amt	Discount	Sale amount net of discount	Towards sale deed	Towards Development charges	Towards aggr. for const. net	Total Other Amt	Total Receipts	Balance	Check	Status
A	1	334	Mf. Ramandeep Khurana	28-02-2005	22,84,206	16,600	22,67,606	3,34,000	6,01,000	13,32,606	1,24,182	24,09,755	-1,367	-	Reg. done
A	2	233	Mf. Mohanlal Josai Purohit	03-06-2005	23,31,250	17,840	23,13,410	2,35,000	6,24,250	14,56,160	4,75,465	28,06,715	-	-	Reg. done
A	3	204	Mf. R. Mohan	05-04-2005	20,08,500	16,580	19,91,920	2,04,000	4,57,000	13,30,920	1,13,226	21,21,226	-	-	Reg. done
A	4	204	Mf. Aparna Upreti	02-04-2005	20,00,000	16,490	19,83,510	2,04,000	4,57,000	13,22,510	89,490	20,94,565	-5,075	-	Reg. done
A	5	204	Mf. Alok Goyal	12-03-2005	20,00,000	16,490	19,83,510	2,04,000	4,57,000	13,22,510	1,54,910	21,54,910	-	-	Reg. done
A	6	204	Sifco Metal Industries	04-01-2006	22,75,000	18,810	22,56,190	2,04,000	5,00,000	15,52,190	1,51,384	24,24,520	1,864	-	Reg. done
A	7	204	Mf. Krishnan Padmanabhan	26-12-2004	17,65,000	15,170	17,49,830	2,04,000	3,34,796	11,91,034	1,05,610	18,70,610	-	-	Reg. done
A	8	204	Mf. Nachi Thota	12-02-2005	20,09,336	17,100	19,92,236	2,04,000	4,05,796	13,82,440	1,23,553	21,32,889	-	-	Reg. done
A	9	233	Dr. Tejal Modi	01-12-2004	17,50,000	13,780	17,36,220	2,33,000	4,49,000	10,54,220	63,006	18,12,520	486	-	Reg. done
A	10	266	Mf. N. Rajagopalan	15-03-2005	22,32,500	17,110	22,15,390	2,66,000	5,65,500	13,83,890	2,28,865	24,69,152	-7,787	-	Reg. done
A	11	254	Dr. J Anand	15-10-2005	25,38,000	18,350	25,19,650	2,54,000	7,35,000	15,30,650	1,69,178	27,07,178	-	-	Reg. done
A	12	233	Mf. Kevin Green & Mrs. D.	10-12-2005	25,75,000	19,120	25,55,880	2,33,000	9,15,500	13,84,380	1,57,829	27,07,829	-	-	Reg. done
A	13	233	Mf. Venkat Reddy	23-12-2005	25,50,000	17,120	25,32,880	2,33,000	16,65,200	20,20,000	1,27,931	27,02,931	-	-	Reg. done
A	14	430	Mf. Subhadra Magapu	01-11-2007	39,96,000	19,180	39,76,820	3,10,800	8,13,000	15,88,820	1,47,700	28,07,700	-	-	Reg. done
A	15	239	Mf. Indrakumar Sethi & Mf.	06-02-2006	26,60,000	19,900	26,40,100	2,61,000	5,36,500	12,63,600	1,31,534	21,41,534	-	-	Reg. done
A	16	194	Mf. Debashish Das	07-05-2005	20,10,000	15,900	19,94,100	1,94,000	3,03,796	12,20,580	1,76,998	27,38,998	-	-	Reg. done
A	17	261	Mf. Tripta Anand	15-10-2005	25,62,000	18,830	25,43,170	2,04,000	5,08,000	13,71,020	1,24,143	22,25,200	-1,057	-	Reg. done
A	18	204	Mf. Nikhil C Popat	05-11-2004	17,43,846	15,470	17,28,376	2,04,000	3,03,796	12,20,580	79,553	18,27,224	-4,025	-	Reg. done
A	19	204	Dr. Vadevu Nageswara Seeti	12-08-2005	21,66,600	17,140	21,49,460	2,04,000	5,59,000	14,48,510	2,09,890	24,57,890	-3,931	-	Reg. done
A	20	204	Mf. Shrinwas N Aluri	15-07-2005	22,28,000	16,490	22,11,510	2,04,000	5,59,000	14,48,510	2,09,890	24,57,890	-	-	Reg. done
A	21	204	Mf. Sunnen Mukerji & Mf.	03-04-2005	21,00,000	16,980	20,83,020	2,04,000	5,08,000	13,71,020	1,30,906	22,50,906	-	-	Reg. done
A	22	204	Mf. A. Sallaja Devi	01-06-2005	21,00,000	16,980	20,83,020	2,04,000	5,08,000	13,71,020	1,24,143	22,25,200	-	-	Reg. done
A	23	204	Mf. Sunil Bodha	01-01-2005	17,85,000	15,370	17,69,630	2,04,000	3,54,796	12,10,834	1,42,528	19,33,222	-5,694	-	Reg. done
A	24	204	S. Girish Rao & Mrs. S. Va	26-07-2006	28,00,000	18,900	27,81,100	2,04,000	10,16,000	15,61,100	1,30,906	29,27,609	2,406	-	Reg. done
A	25	204	Mf. Girish Subramaniam	06-02-2005	22,50,000	17,460	22,32,540	2,04,000	6,10,000	14,18,540	1,47,868	26,59,907	1,579	-	Reg. done
A	26	204	Mf. Feiz Arney	06-02-2006	25,25,000	19,190	25,05,810	2,04,000	8,65,000	13,79,990	1,35,579	26,29,907	-20,937	-	Reg. done
A	28	204	Mf. Anuradha Yagnavall	11-01-2006	24,60,000	17,010	24,42,990	2,04,000	8,65,000	13,79,990	1,47,150	26,28,087	437	-	Reg. done
A	29	204	Mf. Shabaz Hussain & Mf.	23-04-2006	26,00,000	15,766	25,84,234	2,04,000	6,10,000	15,63,080	76,729	18,26,292	-	-	Reg. done
A	30	204	Mf. Duddarham Parohit	29-06-2005	22,46,000	18,920	22,28,070	2,04,000	8,14,000	14,65,070	1,83,015	27,63,015	-31,411	-	Reg. done
A	31	204	Mf. Pradeep Kumar Nama	31-03-2005	20,00,000	17,930	19,82,070	2,04,000	4,57,000	13,32,510	1,02,898	21,02,898	-	-	Reg. done
A	32	204	Mf. Tarun Sharma	08-04-2005	20,17,000	16,660	19,50,340	2,04,000	4,57,000	13,39,340	87,611	21,07,651	-3,040	-	Reg. done
A	33	204	Mf. C.N. Giridhar Murthy	31-12-2005	24,25,000	18,700	24,06,300	2,04,000	6,61,000	15,41,300	1,15,435	25,47,518	-7,083	-	Reg. done
A	34	204	Mf. Rohit Sharma	01-03-2005	19,70,000	16,710	19,53,290	2,04,000	4,05,796	13,43,494	1,36,109	21,06,039	50	-	Reg. done
A	35	204	Mf. Neeraj Tiwari	31-12-2004	17,94,000	15,460	17,78,540	2,04,000	4,05,796	12,19,744	1,27,694	19,45,908	-24,214	-	Reg. done
A	36	204	Mf. D. Giridhar Reddy	26-12-2004	17,65,000	15,170	17,49,830	2,04,000	3,54,000	11,91,830	85,964	18,75,083	-24,119	-	Reg. done
A	37	204	Mf. Rupa Krishan Iyer	26-12-2004	17,65,000	15,170	17,49,830	2,04,000	3,54,000	11,91,830	85,964	18,75,083	-24,119	-	Reg. done
A	38	204	Mf. Krishnan Padmanabhan	29-12-2005	24,25,000	17,660	24,07,340	2,04,000	7,65,000	14,38,340	1,16,697	25,48,361	-6,664	-	Reg. done
A	39	204	Mf. Jaii Sharma & Mrs. Su	14-01-2006	25,00,000	18,940	24,81,060	2,04,000	7,12,000	15,65,060	1,17,743	26,49,013	-31,270	-	Reg. done
A	40	204	Mf. Balaji Sampath	14-01-2006	25,00,000	18,940	24,81,060	2,04,000	7,12,000	15,65,060	1,17,743	26,49,013	-31,270	-	Reg. done
A	41	204	Mf. Krishnan Sampath	14-01-2006	25,00,000	18,940	24,81,060	2,04,000	7,12,000	15,65,060	1,17,743	26,49,013	-31,270	-	Reg. done
A	42	204	Dr. Sesha S Boppudi	06-02-2006	24,60,000	19,560	24,40,440	2,04,000	7,12,000	15,24,440	1,10,243	26,49,910	-29,667	-	Reg. done
A	43	204	Mf. Ralteela Begum Ayesh	08-01-2006	25,00,000	18,940	24,81,060	2,04,000	7,12,000	15,65,060	1,22,282	26,49,621	-27,339	-	Reg. done
A	44	204	Mf. M. Rajeswara Rao	20-10-2005	23,50,000	18,460	23,31,540	2,04,000	6,10,000	15,17,540	1,28,828	25,09,495	-30,667	-	Reg. done
A	45	190	Mf. Venkata Ramana Sriniv	02-11-2005	23,25,000	18,700	23,06,300	1,90,000	5,75,000	15,41,300	2,95,256	26,45,799	-25,543	-	Reg. done
A	46	204	Mf. M. Bahu Rao	28-01-2005	18,83,346	15,840	18,67,506	2,04,000	4,05,796	12,57,710	1,19,713	21,03,009	50	-	Reg. done
A	47	204	Mf. A. Avinash	28-12-2004	17,94,000	15,460	17,78,540	2,04,000	3,54,796	12,19,744	1,19,827	19,17,380	3,533	-	Reg. done
A	48	204	Mf. Ajay Mehra	23-11-2004	14,00,000	57,958	13,42,042	2,04,000	3,03,796	8,34,246	30,068	14,45,031	-14,963	-	Reg. done
A	49	204	Mf. Kuldeep Singh	01-12-2004	17,40,000	13,430	17,26,570	2,04,000	3,03,796	12,16,774	1,19,201	18,72,691	-13,490	-	Reg. done
A	50	204	Dr. D.D. Singh	05-12-2004	15,95,000	13,980	15,81,020	2,04,000	3,03,796	10,73,224	2,33,233	18,47,089	-18,856	-	Reg. done
A	51	204	Mf. Manohar Reddy V.G.	28-12-2004	17,94,000	76,443	17,17,555	2,04,000	3,54,796	11,58,759	60,499	18,53,956	543	-	Reg. done
A	52	204	Mf. Konjeti Venkaidhar &	21-03-2005	19,70,000	16,710	19,53,290	2,04,000	4,05,796	13,43,494	1,25,643	21,03,996	8,353	-	Reg. done
A	53	204	Mf. Ajay Siah	16-03-2005	14,75,000	11,750	14,63,250	2,04,000	4,06,000	8,53,250	70,760	15,59,420	-13,660	-	Reg. done
A	54	187	Mf. Bomnadevara Naga K.	29-12-2004	17,56,000	11,750	17,44,250	2,04,000	3,80,313	11,88,687	99,943	18,61,560	-5,617	-	Reg. done
A	55	187	Mf. S. Bhaskar Rao	10-01-2006	24,07,000	24,07,000	24,07,000	1,87,000	6,61,000	15,59,000	1,23,796	25,40,911	-10,115	-	Reg. done

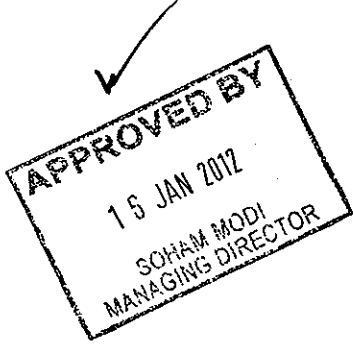
Block No	Flat No	Area	Buyer Name	Date of booking	Sale Amt Gross	Discount	Sale amount net of discount	Towards sale deed	Towards Development charges	Towards agr. for const. net of discount	Total Other Amt	Total Receipts	Balance	Check	Status
A	56	204	Mrs. Gurra Nagesh	10-01-2006	24,75,000	18,860	24,56,140	2,04,000	7,12,000	15,40,140	1,64,407	26,39,407	-	-	Reg. done
A	57	204	Mrs. M.S. Saritha Reddy	16-01-2006	24,75,000	11,494	24,63,506	2,04,000	7,12,000	15,47,506	1,07,037	26,05,366	-23,329	-	Reg. done
A	58	204	Mrs. Lakshmi Bhavani Bop	11-01-2006	24,60,000	18,540	24,41,460	2,04,000	7,12,000	15,25,460	1,10,354	25,99,001	-28,647	-	Reg. done
A	59	204	Mrs. V. Sri Hari Ramani	10-01-2006	24,40,000	-	24,40,000	2,04,000	8,65,000	13,71,000	1,37,638	25,77,116	-78	-	Reg. done
A	60	204	Dr. B. Sitahalakshmi	10-01-2006	24,60,000	18,540	24,41,460	2,04,000	7,12,000	15,25,460	1,10,446	25,97,939	-27,493	-	Reg. done
A	61	204	Mr. B. Shivasa Murthy	10-01-2006	24,60,000	18,540	24,41,460	2,04,000	7,12,000	15,25,460	1,10,476	25,99,150	-28,674	-	Reg. done
A	62	204	Mr. Ravison & Mrs. Neel	11-01-2007	33,00,000	19,210	32,80,790	2,04,000	13,22,000	17,74,000	1,57,883	34,61,409	-3,526	-	Reg. done
A	63	204	Mr. Gajendra Balakrishna N	13-03-2006	26,29,000	-	26,29,000	2,08,000	8,14,000	15,91,790	1,16,663	27,73,966	-28,303	-	Reg. done
A	64	208	A. V. S. Satish	14-01-2006	24,91,000	16,290	24,91,000	2,08,000	7,74,000	15,09,000	1,61,003	26,61,500	-9,497	-	Reg. done
A	65	175	Mr. Rameswar Rao	04-01-2006	22,50,000	14,230	22,33,770	1,75,000	7,56,250	13,02,460	1,81,470	24,38,337	-6,867	-	Reg. done
A	66	175	Mr. Anil Kumar	16-02-2006	20,00,000	17,380	19,82,620	1,75,000	7,12,000	10,98,770	84,621	20,37,282	47,339	-	Reg. done
A	67	354	Mr. Sakamuri Durga Prasad	30-01-2006	30,00,000	14,230	29,82,620	3,10,000	12,67,500	14,10,120	2,81,531	32,81,531	-	-	Reg. done
A	68	194	Mr. Sareed karan & Mrs. N	31-12-2004	17,62,000	15,360	17,46,640	1,94,000	3,42,306	12,10,334	1,51,882	19,36,997	-23,145	-	Reg. done
A	69	238	Mr. Srinivasan Annachari	06-02-2006	26,60,000	15,660	26,40,850	2,38,000	8,17,000	13,85,850	1,76,805	28,49,702	-12,897	-	Reg. done
A	70	271	Mr. Sridhara Kamhalapalli	03-02-2005	19,90,797	15,690	19,75,107	2,71,000	4,38,479	12,10,161	1,21,589	20,76,014	-19,425	-	Reg. done
A	71	253	Mr. Sridhara Kamhalapalli	03-02-2005	19,90,797	15,690	19,75,107	2,71,000	4,38,479	12,10,161	1,21,589	20,76,014	-19,425	-	Reg. done
A	72	235	Mr. Sridhara Kamhalapalli	03-02-2005	19,90,797	15,690	19,75,107	2,71,000	4,38,479	12,10,161	1,21,589	20,76,014	-19,425	-	Reg. done
A	73	217	JVK Prasad	04-01-2006	23,00,000	16,103	22,82,499	2,53,000	5,70,000	12,55,897	1,18,441	21,90,694	4,747	-	Reg. done
A	74	226	Mr. Jasjit Singh Sandhu	01-08-2006	28,75,000	17,510	28,75,000	2,17,000	6,42,500	14,22,990	1,73,552	24,99,803	-26,251	-	Reg. done
A	75	203	Mr. Sanjay Sharma & Mrs.	13-04-2006	26,00,000	59,006	25,40,994	2,03,000	8,10,000	14,95,000	1,54,487	30,30,504	-1,017	-	Reg. done
A	76	237	Mr. Durgesh Joshi & Mrs.	13-04-2006	27,00,000	9,912	26,90,088	2,37,000	9,29,500	15,27,494	1,13,111	27,13,111	-	-	Reg. done
B	201	228	Mr. Samir Kalra	06-07-2006	16,68,000	-	16,68,000	2,28,000	4,68,000	9,72,000	1,61,792	28,65,469	-3,677	-	Reg. done
B	202	224	Mr. Mukesh Gulani	17-06-2006	25,00,000	-	25,00,000	8,96,000	1,04,000	15,00,000	1,49,112	18,16,450	662	-	Reg. done
B	203	224	Mr. K. Boornina	05-07-2006	22,80,000	-	22,80,000	2,24,000	2,93,200	17,83,800	89,167	7,50,000	23,12,167	-	Temp split - Reg. not done
B	204	224	Mr. Saiteer Kalra	06-07-2006	17,08,000	-	17,08,000	2,36,000	8,40,000	12,16,000	2,59,453	25,51,865	-12,412	-	Reg. done
B	205	236	Mr. L. V. Ramana	14-09-2006	20,29,000	73,773	19,55,227	2,39,000	5,14,000	12,02,227	1,82,950	13,90,350	5,00,600	-	Reg. done
B	206	224	Mrs. A. R. Rajalakshmi	11-09-2006	33,68,000	1,00,000	32,68,000	2,24,000	12,08,000	18,36,000	2,68,856	20,61,249	-5,393	-	Reg. done
B	208	224	Polkan Sanjay	21-08-2006	31,62,000	-	31,62,000	2,24,000	11,52,000	17,86,000	1,01,484	34,72,096	-2,612	-	Reg. done
B	209	224	Mr. Anand Subramani	17-10-2006	34,37,000	-	34,37,000	2,24,000	12,08,000	20,05,000	1,61,272	33,31,649	1,623	-	Reg. done
B	210	239	Mr. Ibrahim Abdul Hameed	03-01-2007	37,00,000	-	37,00,000	4,78,000	14,65,750	17,56,250	1,82,535	36,05,692	13,843	-	Reg. done
B	211	256	Dr. Tejal Motil	01-08-2006	28,53,000	-	28,53,000	2,56,000	12,24,000	13,73,000	1,13,004	29,92,972	-26,968	-	Reg. done
B	212	230	Mrs. Radhika Aasoori	05-07-2006	31,14,000	5,000	31,09,000	2,30,000	11,77,500	17,01,500	2,04,773	33,14,888	3,885	-	Reg. done
B	213	230	Mr. Sathyavolu Ravi Krishna	05-07-2006	31,14,000	5,000	31,09,000	2,30,000	11,77,500	17,01,500	2,04,773	33,14,888	3,885	-	Reg. done
B	214	230	Saiveev Datta Gupta	03-09-2006	32,13,000	-	32,13,000	2,30,000	12,35,000	17,48,000	1,76,295	33,14,507	-24,212	-	Reg. done
B	215	322	Mr. Kamalakar Karlapalem	03-04-2006	34,38,000	-	34,38,000	3,07,000	13,27,000	17,89,000	1,56,460	33,68,691	769	-	Reg. done
B	216	307	Mr. K. Aditya K. Aditya	04-10-2006	38,53,000	11,250	38,41,750	3,07,000	15,81,500	19,53,250	2,10,819	36,47,915	904	-	Reg. done
B	217	230	Mr. Srinivas Veeramachari	14-09-2006	20,89,000	73,101	20,15,899	2,76,000	5,89,000	11,50,899	3,823	21,34,067	-6,829	-	Reg. done
B	218	230	C. Shiva Kumar	06-10-2006	34,29,000	11,250	34,17,750	2,30,000	12,35,000	19,52,750	2,05,216	40,58,216	-	-	Reg. done
B	219	230	Mr. Kanuri Ramu	14-09-2006	20,36,000	11,250	19,62,899	2,30,000	12,35,000	15,54,000	1,80,511	36,05,006	4,305	-	Reg. done
B	220	256	Mr. Ahmed Subhan	31-03-2007	39,28,000	-	39,28,000	3,58,400	15,05,600	20,64,000	35,695	20,68,441	3,254	-	Reg. done
B	221	272	Dr. Dhiraj Abhyankar	23-05-2006	35,50,000	-	35,50,000	2,72,000	12,20,000	20,58,000	9,75,187	45,20,921	-39,97,840	-	Reg. done
B	222	272	V. S. Radha Krishna Murthi	06-10-2006	35,84,000	-	35,84,000	2,72,000	14,24,000	18,88,000	2,28,894	38,12,543	4,266	-	Reg. done
B	223	272	Mr. G. Poorna Kalayana Ch	10-08-2006	35,50,000	-	35,50,000	2,72,000	13,56,000	19,22,000	1,51,400	37,21,765	-20,365	-	Reg. done
B	224	272	Mr. Madan Konakandla	23-03-2008	52,70,000	-	52,70,000	5,44,000	23,18,000	24,08,000	2,67,000	55,37,000	1,032	-	Reg. done
B	225	272	Mr. Rahul Gupta & Neelima	18-05-2007	42,75,000	75,000	42,00,000	3,26,400	16,41,600	22,32,000	1,65,740	44,39,708	4,330	-	Reg. done
B	226	272	Mrs. S. G. Sonar Raj	21-02-2007	41,75,000	-	41,75,000	3,26,400	16,41,600	22,32,000	1,65,740	44,39,708	4,330	-	Reg. done
B	227	281	A. Ravi Shankar	02-11-2006	36,34,000	-	36,34,000	2,81,000	14,64,500	18,88,500	2,40,597	38,74,591	6	-	Reg. done
B	228	318	Smt. A. Suresha	23-11-2006	46,00,000	14,000	45,86,000	3,18,000	17,90,000	24,78,000	2,28,545	61,46,600	7,38,851	-	Reg. done
B	229	272	Wg. Cdr. Vempati Mallikar	16-07-2007	48,00,000	-	48,00,000	5,44,000	17,42,000	25,14,000	2,36,024	50,33,831	2,173	-	Reg. done
B	230	272	Mr. P. Vijay Kumar	02-04-2007	45,80,000	-	45,80,000	5,44,000	16,41,600	26,12,000	2,01,720	47,80,269	1,451	-	Reg. done
B	231	272	Mr. Khanamant Venkat	14-11-2006	42,72,000	-	42,72,000	2,72,000	14,92,000	25,08,000	1,89,523	46,33,939	-1,72,416	-	Reg. done
B	232	272	Kiran Reddy	18-12-2006	10,00,000	-	10,00,000	4,08,000	14,92,000	10,00,000	-	6,70,000	-	-	Reg. done
B	233	272	Mr. Prakash Thaveri	17-10-2006	44,00,000	-	44,00,000	4,08,000	14,92,000	25,00,000	2,99,293	46,98,100	1,193	-	Reg. done
B	234	272	P. S. Narsing Rao	17-10-2006	42,00,000	-	42,00,000	2,72,000	14,24,000	25,04,000	2,17,477	44,16,992	1,085	-	Reg. done

Block No	Flat No	Area	Buyer Name	Date of booking	Sale Amt Gross	Discount	Sale amount net of discount	Towards sale deed	Towards Developer charges	Towards agr. for const. net of discount	Total Other Amt	Total Receipts	Balance	Check	Status
B	235	327	Mr. Kompella Srinivas & N	26-10-2006	47,50,000	-	47,50,000	3,27,000	16,71,500	27,51,500	1,97,254	49,47,254	-	-	Reg. done
B	236	325	Mr. Rajesh Racha Battam	08-01-2007	52,75,000	-	52,75,000	3,90,000	19,22,500	29,62,500	3,27,187	56,01,257	-	-	Reg. done
B	237	325	Mrs. S. Vijayalakshmi & N	28-08-2006	34,57,500	-	34,57,500	3,90,000	15,16,250	1,51,250	1,52,796	36,09,633	930	-	Reg. done
B	238	325	Mr. G. Jagannath	22-02-2007	52,00,000	58,028	51,41,972	3,90,000	17,60,000	29,91,972	1,73,106	53,73,106	663	-	Reg. done
B	239	325	Mr. Girish Lodd	30-09-2007	58,40,000	30,000	58,10,000	4,53,000	20,20,000	33,53,000	2,30,296	60,70,296	-	-	Reg. done
B	240	325	Suresh Kumar	03-11-2006	50,56,000	-	50,56,000	3,25,000	16,62,500	30,48,500	1,97,134	52,55,137	-22,000	-	Reg. done
B	241	325	Mr. Ashraf Ahmed	24-11-2006	38,98,000	-	38,98,000	3,25,000	18,23,000	17,48,000	1,65,747	40,63,414	333	-	Reg. done
B	242	337	Mr. Lokesh Bharathan & M	06-07-2007	58,50,000	66,304	57,83,696	4,04,000	20,70,350	33,08,948	1,76,743	60,16,168	10,575	-	Reg. done
B	243	308	Mr. Prakash	04-10-2006	38,20,000	-	38,20,000	3,69,600	19,09,400	15,41,000	2,19,303	40,34,412	4,891	-	Reg. done
B	244	283	Mrs. M. Renuka & Mr. M.	28-08-2006	27,00,000	-	27,00,000	4,24,500	12,61,250	10,14,250	1,48,978	28,48,315	5,272	-	Reg. done
B	245	285	Mr. A. Avinash	19-09-2006	36,50,000	-	36,50,000	2,85,000	14,82,500	18,82,500	1,60,272	38,05,000	5,272	-	Reg. done
B	246	286	K. J. R. Padmanab & Mr. K.	30-09-2006	36,72,000	-	36,72,000	2,88,000	14,87,000	19,88,000	2,05,635	39,66,068	567	-	Reg. done
B	247	288	Mr. Jandhyala Venkata Dal	02-11-2006	37,61,000	-	37,61,000	2,88,000	14,96,000	18,88,000	2,47,653	39,08,893	10,740	-	Reg. done
B	248	289	Mr. Murali Mohan Rao Bar	19-09-2006	37,50,000	-	37,50,000	2,89,000	15,00,500	19,60,500	2,02,528	39,56,267	-3,739	-	Reg. done
B	249	290	A. K. Mohan & Mrs. A. Usf	30-09-2006	37,75,000	-	37,75,000	2,90,000	15,05,000	19,80,000	2,93,222	40,67,396	826	-	Reg. done
B	250	411	Mr. Ganmalla Sriramakris	23-10-2006	46,00,000	-	46,00,000	4,11,000	20,49,500	21,39,500	3,02,690	48,81,940	20,750	-	Reg. done
B	251	411	Mr. Praveen Kumar Kovvi	05-02-2007	64,50,000	9,161	64,40,839	5,56,200	33,19,300	35,94,500	3,88,698	77,30,528	1,445	-	Reg. done
B	252	399	Mr. Imran Mohammed Khal	03-12-2007	68,20,000	-	68,20,000	7,30,000	28,72,500	32,17,500	3,31,349	71,51,019	330	-	Reg. done
B	254	380	Mr. A. Sairoj Gupta	05-02-2007	60,50,000	-	60,50,000	7,32,000	20,97,000	32,21,000	7,27,801	47,73,000	20,02,801	-	Reg. done
B	255	379	J. V. Jayakrishna Prasad	09-10-2006	53,85,000	5,773	53,79,227	4,44,000	17,91,000	31,44,227	2,47,496	56,37,410	4,914	-	Reg. done
B	256	378	Mrs. P. Uma Kumar	17-12-2010	60,00,000	10,00,000	50,00,000	9,28,000	18,65,000	34,03,000	9,04,200	65,54,200	-	-	Reg. done
B	257	377	Soham Modi	27-10-2006	56,50,000	14,000	56,36,000	3,71,000	18,69,500	33,92,500	3,94,221	60,43,786	435	-	Reg. done
B	259	377	Mrs. V. Rajeshwari	25-11-2006	58,20,000	-	58,20,000	3,71,000	18,69,500	34,90,000	3,88,049	60,37,614	435	-	Reg. done
B	260	365	Mr. A. Deepak	20-11-2006	33,65,000	-	33,65,000	2,40,000	19,75,000	31,25,000	1,38,592	35,23,000	435	-	Reg. done
B	261	200	Mr. Duradas Malve & Mr	20-11-2006	33,65,000	-	33,65,000	2,40,000	17,60,000	1,06,754	21,15,700	810	-	Reg. done	
B	262	200	Mr. V. V. Chandra Mohan &	09-04-2007	20,00,000	-	20,00,000	2,40,000	33,40,968	1,48,157	37,38,022	-8,946	-	Reg. done	
B	263	200	M/s Balaji Crop Care Pvt. L	01-04-2007	35,90,000	9,032	35,80,968	2,40,000	11,00,000	19,35,417	1,39,701	33,89,701	135	-	Reg. done
B	264	200	M/s. Lalitha Sety	31-10-2006	32,50,000	14,583	32,35,417	2,40,000	30,10,000	1,73,490	34,23,490	-	-	Reg. done	
B	265	200	Mr. Prema Michell	05-10-2006	33,65,000	-	33,65,000	2,00,000	20,65,000	1,82,174	35,14,964	32,210	-	Reg. done	
B	266	200	Mr. K. Kamalash N. V. & N	14-10-2006	33,00,000	-	33,00,000	2,00,000	11,00,000	2,46,454	35,45,000	1,454	-	Reg. done	
B	267	200	Mrs. Meera Srikanth	18-12-2007	34,00,000	-	34,00,000	4,80,000	16,52,000	12,68,000	1,28,918	36,39,618	-1,10,700	-	Reg. done
B	268	200	Dr. S. Ramakrishna & Dr. I	30-09-2008	43,00,000	-	43,00,000	4,00,000	13,20,000	25,80,000	1,29,560	45,75,760	-1,55,868	-	Reg. done
B	301	192	Mr. Rajeev Kumar Pandy	23-11-2007	37,82,000	-	37,82,000	4,04,000	11,96,000	22,69,000	37,820	39,75,688	-1,03,000	-	Reg. done
B	302	200	Mr. Chandra Sekhar	09-07-2009	40,00,000	-	40,00,000	4,06,000	18,69,500	19,24,500	1,28,877	44,37,705	-1,08,828	-	Reg. done
B	303	202	M/s. Parthi Divakar & Mrs.	14-04-2008	42,00,000	-	42,00,000	4,06,000	10,14,000	21,30,000	1,20,180	37,61,593	-91,413	-	Reg. done
B	304	203	Mr. Vijay Kanaparthi	18-11-2009	35,50,000	-	35,50,000	4,06,000	15,68,000	17,96,723	87,603	39,85,968	-98,365	-	Reg. done
B	305	203	Dr. Gunt Bhavani	21-12-2007	38,00,000	29,277	37,70,723	4,06,000	10,88,000	18,39,000	49,770	36,75,000	4,89,770	-	Reg. done
B	309	272	Mr. Sunan V Arnamath	16-04-2010	41,15,000	1,00,000	40,15,000	10,88,000	22,50,000	2,01,089	35,51,110	3,99,979	-	-	Reg. done
B	310	174	Mrs. Renua kumari	02-11-2009	37,50,000	-	37,50,000	11,52,000	16,81,000	22,51,000	1,28,250	45,18,460	-1,10,210	-	Reg. done
B	311	174	Vacant	16-04-2008	42,80,000	-	42,80,000	16,81,000	22,51,000	1,28,250	45,18,460	-1,10,210	-	-	Reg. done
B	312	174	Mr. Gunida Rajeswara Rao	16-04-2008	42,80,000	-	42,80,000	16,81,000	22,51,000	1,28,250	45,18,460	-1,10,210	-	-	Reg. done
B	313	174	Vacant	16-04-2008	42,80,000	-	42,80,000	16,81,000	22,51,000	1,28,250	45,18,460	-1,10,210	-	-	Reg. done
B	314	174	Mortgaged	-	-	-	-	-	-	-	-	-	-	-	Reg. done
B	315	211	Mortgaged	-	-	-	-	-	-	-	-	-	-	-	Reg. done
B	316	359	Mortgaged	-	-	-	-	-	-	-	-	-	-	-	Reg. done
B	317	337	Mortgaged	-	-	-	-	-	-	-	-	-	-	-	Reg. done
B	318	277	Mr. Dinavathi Srinivasa Rao	30-07-2008	46,00,000	23,145	45,76,855	5,54,000	20,23,000	19,99,855	1,22,915	48,83,928	-1,63,013	-	Reg. done
B	319	316	Vadamanu Intermediates &	10-03-2010	48,00,000	4,00,000	44,00,000	13,10,000	18,26,000	-2,14,020	47,38,980	-1,53,000	-	-	Reg. done
B	320	285	Mr. C. Krishna Murthy	07-12-2007	32,86,000	63,688	32,22,312	13,78,000	13,14,312	54,651	34,52,375	-1,11,724	-	-	Reg. done
B	321	289	Mrs. Jasti Pratima Rao	10-04-2008	47,60,000	-	47,60,000	5,38,000	22,98,500	19,23,500	1,65,158	49,20,195	4,963	-	Reg. done

Block No	Flat No	Area	Buyer Name	Date of booking	Sale Amt Gross	Discount	Sale amount net of discount	Towards sale deed	Towards development charges	Towards agr. for const. net of discount	Total Other Amt	Total Receipts	Balance	Check	Status
C	322	283	Mr. Satish John	18-07-2010	45,00,000	1,13,389	43,86,611	20,00,000	12,54,000	23,86,611	1,15,081	47,30,956	-1,15,875	-	Reg. done
C	323	293	Mrs. K. Ramananda & Mr. K. Mayuri Amhar math	31-12-2010	46,00,000	9,882	45,90,118	5,86,000	10,00,000	27,50,118	1,38,748	48,57,198	-1,18,450	-	Reg. done
C	324	446	Mr. Ramesh Jain	13-09-2008	15,00,000	1,00,000	14,00,000	8,95,000	10,00,000	27,05,000	1,20,384	49,80,184	-1,59,800	-	Reg. done
C	325	188	Mrs. Kusum Jain	13-09-2008	15,00,000	-	15,00,000	-	-	-	15,000	15,00,000	15,000	15,00,000	Advance only
C	326	174	Mrs. Renuka Chordia	26-09-2008	10,00,000	-	10,00,000	-	-	-	15,000	15,00,000	15,000	15,00,000	Advance only
C	327	174	Mr. A. Krishna Rao	27-11-2007	38,22,000	-	38,22,000	3,48,000	14,94,000	19,80,000	1,12,590	31,32,332	8,02,258	10,00,000	Advance only
C	329	174	Dr. T. Kalayana Chakravarti	23-11-2007	33,58,000	-	33,58,000	4,35,000	14,07,000	17,16,000	1,25,783	36,82,231	1,554	-	Reg. done
C	330	174	P. Prabhakar & P. Renka	10-07-2010	33,19,000	-	33,19,000	15,15,000	-	18,04,000	4,17,825	37,69,000	-32,175	-	Reg. done
C	331	174	Dr. B. Bhaskar Prasada Raju	18-12-2007	37,67,000	-	37,67,000	3,48,000	16,31,000	17,88,000	*1,11,620	40,69,833	-1,91,233	-	Reg. done
C	332	209	Vacant	18-10-2010	-	-	-	-	-	-	-	25,000	-	-	Unsold
C	333	400	Mr. Vinay Agnihotri	12-11-2009	37,75,000	3,00,000	34,75,000	8,00,000	7,10,000	19,65,000	-1,38,084	36,75,336	-38,410	-	Reg. done
C	334	174	P. Prabhakar Reddy Renka	10-07-2010	33,19,000	-	33,19,000	3,48,000	9,79,600	19,91,400	3,00,000	36,19,000	895	-	Temp split - Reg. not done
C	335	210	Mrs. S. Swamyathan	26-11-2007	41,10,000	-	41,10,000	4,20,000	17,10,000	19,80,000	1,46,795	42,55,900	-	-	Reg. done
C	336	210	Mrs. S. Srikanth	26-11-2007	41,10,000	1,75,000	39,35,000	4,20,000	17,10,000	18,05,000	-42,340	42,11,228	-1,43,568	-	Reg. done
C	337	174	Mr. Vipin Vijaygadhavan	29-09-2010	38,00,000	-	38,00,000	6,96,000	8,24,000	22,80,000	1,04,870	39,92,580	-87,710	-	Reg. done
C	338	174	Mr. P. Gopi Mrs. P. Samatha	10-07-2009	42,00,000	2,40,748	39,59,252	3,48,000	13,52,000	22,79,252	-2,03,348	42,22,452	-1,42,800	-	Reg. done
C	339	256	Mrs. Anupama Srivastava	31-03-2008	48,54,000	-	48,54,000	5,12,000	22,14,000	21,28,000	2,97,164	51,50,990	174	-	Reg. done
C	340	174	Mrs. K. R. S. Devi	27-11-2007	25,08,000	-	25,08,000	3,48,000	14,94,000	6,66,000	23,080	23,21,666	2,11,414	-	Temp split - Reg. not done
C	341	174	Mr. B. Mohan Vamsi Venk	03-12-2007	35,58,000	-	35,58,000	3,48,000	14,94,000	17,16,000	1,11,840	37,55,403	-85,563	-	Reg. done
C	342	174	Mr. P. Phalgi Gupta	26-11-2007	35,58,000	-	35,58,000	3,48,000	14,94,000	17,16,000	1,09,310	37,88,282	-1,20,972	-	Reg. done
C	343	210	Mr. Ravva Surendram	03-12-2007	38,46,000	-	38,46,000	4,20,000	17,10,000	17,16,000	1,21,489	40,97,533	-1,30,064	-	Reg. done
C	344	210	Mr. Devkumar Mahapatro &	12-09-2011	30,00,000	-	30,00,000	8,40,000	3,60,000	18,00,000	-	27,65,000	15,35,000	-	Reg. done
C	345	174	Vacant	-	-	-	-	-	-	-	-	-	-	-	Unsold
C	346	210	Mrs. Meenakshi Kandala	17-12-2007	38,97,000	14,251	38,82,749	4,20,000	17,10,000	17,52,749	1,05,759	41,35,257	-1,32,498	-	Reg. done
C	347	174	Mr. Srinivasa Rao Chelapati	07-01-2008	37,67,000	-	37,67,000	3,48,000	16,31,000	17,88,000	1,13,490	39,77,490	-97,000	-	Reg. done
C	348	231	Mr. B. V. J. Ganesh	17-12-2007	42,78,000	15,691	42,62,309	4,62,000	18,36,000	19,64,309	1,15,709	45,03,868	-1,10,159	-	Reg. done
C	349	174	Vacant	-	-	-	-	-	-	-	-	-	-	-	Unsold
C	350	257	Vacant	-	-	-	-	-	-	-	-	-	-	-	Unsold
C	351	248	Mrs. Ratnavani & Mr. Y. Rat	12-10-2009	42,00,000	19,350	41,80,650	4,96,000	11,84,000	25,00,650	1,47,922	44,90,722	-1,42,800	-	Reg. done
C	352	174	Mrs. S. Satyakasuri Mr. SN	03-03-2010	24,00,000	48,280	23,51,720	3,48,000	6,12,000	13,91,720	94,358	25,75,958	-81,600	-	Reg. done
C	353	231	G. Padmavathi	12-07-2008	44,87,000	-	44,87,000	4,62,000	20,12,000	20,13,000	1,31,706	47,33,451	-1,14,745	-	Reg. done
C	354	231	Blocked	-	-	-	-	-	-	-	-	-	-	-	Unsold
C	355	174	Blocked	-	-	-	-	-	-	-	-	-	-	-	Unsold
C	356	201	Vacant	-	-	-	-	-	-	-	-	-	-	-	Unsold
C	357	264	Vacant	-	-	-	-	-	-	-	-	-	-	-	Unsold
C	358	174	Blocked	-	-	-	-	-	-	-	-	-	-	-	Unsold
C	359	231	Blocked	-	-	-	-	-	-	-	-	-	-	-	Unsold
C	360	455	Mr. Anil Kongari	14-07-2011	50,00,000	-	50,00,000	16,33,000	8,68,000	25,00,000	-	16,26,900	33,73,100	-	Reg. done
C	361	387	Dr. K. S. Venkateswara Rao	31-01-2011	50,00,000	1,06,807	48,93,193	15,08,000	4,92,000	28,93,193	72,832	51,21,830	-49,018	-	Reg. done
C	362	182	Mr. Prasanth Banerjee	11-07-2011	39,00,000	-	39,00,000	7,28,000	8,32,000	23,40,000	59,300	17,91,375	21,67,925	-	Reg. done
C	363	402	Vacant	-	-	-	-	-	-	-	-	-	-	-	Unsold
C	364	196	Vacant	15-09-2010	-	-	-	-	-	-	-	-	-	-	Unsold
C	365	179	Mr. Bishnu Kumar Jppilli	14-03-2008	42,49,000	-	42,49,000	3,58,000	17,13,500	21,77,500	1,22,110	41,10,000	2,61,110	-	Reg. done
C	366	198	Mortgage	-	-	-	-	-	-	-	-	-	-	-	Unsold
C	367	284	Vacant	-	-	-	-	-	-	-	-	-	-	-	Unsold
C	368	342	Mortgage	-	-	-	-	-	-	-	-	-	-	-	Unsold
C	369	174	Mr. Vasudev Chivukula & H	28-11-2010	30,00,000	-	30,00,000	6,96,000	5,04,000	18,00,000	-	2,25,000	44,75,000	-	Reg. done
C	370	174	vacant	15-09-2010	-	-	-	-	-	-	-	-	-	-	Unsold
C	371	174	Vacant	-	-	-	-	-	-	-	-	-	-	-	Unsold
C	372	174	Mr. Saibal Das & Mrs. App	18-05-2010	37,00,000	1,75,000	35,25,000	15,15,000	-	20,10,000	-5,754	37,89,720	-95,474	-	Reg. done
C	373	174	Vacant	-	-	-	-	-	-	-	-	-	-	-	Unsold
C	374	174	Mr. Sudhir Sharma & Mrs. F	13-06-2011	43,96,000	-	43,96,000	6,96,000	10,63,000	26,37,000	56,900	13,82,157	30,70,743	-	Reg. done
C	375	174	Vacant	15-07-2011	-	-	-	-	-	-	-	-	-	-	Unsold
C	376	237	Mr. Emmulla Veera Raghav	04-04-2011	45,00,000	-	45,00,000	9,48,000	8,52,000	27,00,000	-	35,41,666	9,58,334	-	Temp split - Reg. not done

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Data					
Year	Month	Sum of Case 1 Total tax amount	Sum of Tax amount under works contract services without composition	Sum of Case 2 Total tax amount	Sum of Case 3 Total tax amount
2004	11	-	-	-	-
	12	-	-	-	-
2004 Total		-	-	-	-
2005	1	-	-	-	-
	2	-	-	-	-
	3	-	-	-	-
	4	-	-	-	-
	5	-	-	-	-
	6	-	-	-	-
	7	12,506	-	12,506	-
	8	12,791	-	12,791	-
	9	14,729	-	14,729	-
	10	1,05,037	-	1,05,037	-
	11	73,870	-	73,870	-
	12	1,73,332	-	1,73,332	-
2005 Total		3,92,264	-	3,92,264	-
2006	1	75,729	-	75,729	-
	2	88,705	-	88,705	-
	3	1,52,102	-	1,52,102	-
	4	1,04,494	-	1,04,494	-
	5	87,281	-	87,281	-
	6	2,23,820	-	2,23,820	-
	7	2,46,572	-	2,46,572	-
	8	5,57,321	-	5,57,321	-
	9	4,05,573	-	4,05,573	-
	10	3,65,249	-	3,65,249	-
	11	4,61,526	-	4,61,526	-
	12	11,26,265	-	11,26,265	-
2006 Total		38,94,638	-	38,94,638	-
2007	1	5,39,177	-	5,39,177	-
	2	6,61,988	-	6,61,988	-
	3	3,70,605	-	3,70,605	-
	4	5,32,501	-	5,32,501	-
	5	4,65,704	-	4,65,704	-
	6	2,97,139	4,97,080	5,41,745	1,27,512
	7	7,41,218	13,76,180	14,72,515	3,25,698
	8	6,42,598	12,74,464	13,54,726	2,92,673
	9	3,15,359	7,83,419	8,21,118	1,68,269
	10	4,14,086	10,37,055	10,72,734	2,08,522
	11	4,56,568	14,82,701	15,54,801	3,19,217
	12	4,47,884	10,31,309	10,67,401	2,07,976
2007 Total		58,84,828	74,82,207	1,04,55,015	16,49,866
2008	1	2,67,388	6,36,141	6,61,583	1,31,465
	2	4,12,345	6,93,184	8,74,086	2,96,433
	3	3,43,197	4,98,149	6,64,720	3,32,621
	4	8,29,528	10,04,310	14,82,021	8,12,481
	5	4,63,442	2,29,516	6,17,218	4,64,207
	6	4,83,493	1,66,007	5,67,389	4,56,718
	7	7,27,817	4,76,319	10,29,639	7,12,093



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2008	8	4,37,571	8,21,597	9,71,731	4,23,999
	9	6,89,710	3,56,327	9,24,850	6,87,298
	10	3,88,381	5,19,248	7,06,359	3,60,194
	11	2,86,942	1,79,207	4,07,011	2,87,540
	12	1,68,915	49,480	2,02,066	1,69,079
2008 Total		54,98,728	56,29,485	91,08,673	51,34,129
2009	1	1,24,014	36,108	1,38,009	1,13,937
	2	1,86,291	1,38,731	2,21,915	1,29,428
	3	23,265	43,620	55,980	29,808
	4	1,48,572	86,396	2,10,794	1,58,957
	5	1,07,796	1,28,983	2,33,814	1,56,424
	6	70,916	51,500	1,15,978	85,078
	7	1,43,488	2,30,742	3,14,098	1,75,653
	8	1,05,064	38,183	1,30,483	1,07,573
	9	97,379	67,784	1,52,080	1,11,409
	10	2,62,644	46,350	2,96,119	2,68,309
	11	46,636	46,350	91,698	63,888
	12	1,68,279	9,343	1,75,286	1,69,680
2009 Total		14,84,343	9,24,090	21,36,254	15,70,144
2010	1	1,57,659	1,444	1,58,743	1,57,876
	2	9,319	49,261	58,579	29,023
	3	2,27,482	-	2,27,482	2,27,482
	4	1,25,382	11,741	1,37,122	1,30,078
	5	2,44,110	-	2,44,110	2,44,110
	6	41,385	-	41,385	41,385
	7	4,03,793	-	4,03,793	4,03,793
	8	92,325	75,396	1,67,721	1,22,483
	9	1,01,249	51,500	1,38,973	1,08,073
	10	2,87,094	-	2,77,180	2,77,180
	11	26,458	-	26,458	26,458
	12	1,52,652	-	1,52,652	1,52,652
2010 Total		18,68,908	1,89,342	20,34,199	19,20,593
2011	1	1,13,519	-	1,13,519	1,13,519
	2	65,056	36,726	92,600	70,564
	3	73,808	-	73,808	73,808
	4	90,891	-	90,891	90,891
	5	69,235	78,280	1,47,515	1,00,547
	6	1,29,269	-	1,29,269	1,29,269
	7	1,32,088	72,100	2,04,188	1,60,928
	8	1,32,272	5,071	1,36,075	1,33,032
	9	78,754	-	78,754	78,754
	10	2,82,079	-	2,82,079	2,82,079
	11	2,14,248	25,033	2,33,023	2,18,003
	12	3,22,921	-	3,22,921	3,22,921
2011 Total		17,04,139	2,17,210	19,04,641	17,74,315
Grand Total		2,07,27,848	1,44,42,334	2,99,25,684	1,20,49,047
Total upto Dec 2010		1,90,23,709	1,42,25,124	2,80,21,043	1,02,74,732

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Service Tax Details for the year as per returns

Year	Month	Declare Income	Exempted Amt	Taxable value	Perc (%)	Tax	Tax Paid	Balance Payable
2005	Jan							
2005	Feb			-	10.20%	-		-
2005	Mar			-	10.20%	-		-
2005	Apr			-	10.20%	-		-
2005	May			-	10.20%	-		-
2005	Jun			-	10.20%	-		-
2005	Jul			-	10.20%	-		-
2005	Aug			-	10.20%	-		-
2005	Sep	1,048,115		1,048,115	10.20%	106,908	106,373	535
2005	Oct			-	10.20%	-		535
2005	Nov			-	10.20%	-		535
2005	Dec	1,048,118		1,048,118	10.20%	106,908	100,470	6,973
2006	Jan			-	10.20%	-		6,973
2006	Feb			-	10.20%	-		6,973
2006	Mar	5,217,804		5,217,804	10.20%	532,216	531,447	7,742
2006	Apr	3,355,000	2,247,850	1,107,150	12.24%	132,858		140,600
2006	May	3,439,501	2,304,466	1,135,035	12.24%	136,204		276,804
2006	Jun	3,524,002	2,361,081	1,162,921	12.24%	139,551		416,354
2006	Jul	10,477,892	7,020,188	3,457,704	12.24%	414,924	417,538	413,741
2006	Aug	9,948,000	6,665,160	3,282,840	12.24%	393,941		807,682
2006	Sep	11,007,784	7,375,215	3,632,569	12.24%	435,908	1,269,669	(26,079)
2006	Oct			-	12.24%	-		(26,079)
2006	Nov			-	12.24%	-		(26,079)
2006	Dec			-	12.24%	-		(26,079)
2007	Jan			-	12.24%	-		(26,079)
2007	Feb			-	12.24%	-	1,516,582	(1,542,661)
2007	Mar			-	12.24%	-		(1,542,661)
2007	Apr			-	12.24%	-		(1,542,661)
2007	May			-	12.24%	-	1,223,894	(2,766,555)
2007	Jun			-	12.24%	-		(2,766,555)
2007	Jul			-	2.06%	-		(2,766,555)
2007	Aug			-	2.06%	-	430,543	(3,197,098)
2007	Sep			-	2.06%	-		(3,197,098)
2007	Oct			-	2.06%	-		(3,197,098)
2007	Nov			-	2.06%	-		(3,197,098)
2007	Dec			-	2.06%	-		(3,197,098)
2008	Jan	9,708,758		9,708,758	2.06%	200,000		(2,997,098)
2008	Feb	14,563,107		14,563,107	2.06%	300,000	400,000	(3,097,098)
2008	Mar	15,474,879		15,474,879	4.12%	637,565	100,000	(2,559,533)
2008	Apr			-	4.12%	-	622,848	(3,182,381)
2008	May			-	4.12%	-		(3,182,381)
2008	Jun			-	4.12%	-		(3,182,381)
2008	Jul			-	4.12%	-		(3,182,381)
2008	Aug			-	4.12%	-	105,796	(3,288,177)
2008	Sep			-	4.12%	-	401,965	(3,690,142)
2008	Oct			-	4.12%	-		(3,690,142)
2008	Nov			-	4.12%	-		(3,690,142)
2008	Dec			-	4.12%	-		(3,690,142)
2009	Jan			-	4.12%	-	200,000	(3,890,142)
				-	4.12%	-	100,000	(3,990,142)

Year	Month	Declare Income	Exempted Amt	Taxable value	Perc (%)	Tax	Tax Paid	Balance Payable
2009	Feb	-		-	4.12%	-		(3,990,142)
2009	Mar	-		-	4.12%	-		(3,990,142)
2009	Apr	-		-	4.12%	-		(3,990,142)
2009	May	-		-	4.12%	-		(3,990,142)
2009	Jun	-		-	4.12%	-		(3,990,142)
2009	Jul	-		-	4.12%	-		(3,990,142)
2009	Aug	-		-	4.12%	-		(3,990,142)
2009	Sep	-		-	4.12%	-		(3,990,142)
2009	Oct	-		-	4.12%	-		(3,990,142)
2009	Nov	-		-	4.12%	-		(3,990,142)
2009	Dec	-		-	4.12%	-		(3,990,142)
2010	Jan	-		-	4.12%	-		(3,990,142)
2010	Feb	-		-	4.12%	-		(3,990,142)
2010	Mar	-		-	4.12%	-		(3,990,142)
2010	Apr	-		-	4.12%	-		(3,990,142)
2010	May	-		-	4.12%	-		(3,990,142)
2010	June	-		-	4.12%	-		(3,990,142)
2010	Jul	3,829,652	3,058,344	771,308	10.30%	-		(3,990,142)
2010	Aug	2,427,308	1,820,481	606,827	10.30%	79,445		(3,910,697)
2010	Sep	3,160,144	2,374,998	785,146	10.30%	62,503		(3,848,194)
2010	Oct	10,412,877	8,669,221	1,743,656	10.30%	80,870		(3,767,324)
2010	Nov	440,848	355,636	85,212	10.30%	179,597		(3,587,727)
2010	Dec	2,770,120	2,077,570	692,550	10.30%	8,777		(3,578,950)
2011	Jan	2,100,459	1,797,081	303,378	10.30%	71,333		(3,507,618)
2011	Feb	2,598,186	1,967,421	630,765	10.30%	31,248	300,000	(3,776,370)
2011	Mar	2,691,248	2,018,436	672,812	10.30%	64,969		(3,711,401)
2011	Apr	3,139,310	2,354,483	784,827	10.30%	69,300	100,000	(3,742,101)
2011	May	2,908,774	2,181,581	727,193	10.30%	80,837	248,000	(3,909,264)
2011	June	3,231,938	2,423,954	807,984	10.30%	74,901		(3,834,363)
2011	Jul	758,333	568,750	189,583	10.30%	83,222	239,000	(3,990,141)
2011	Aug	-	-	-	10.30%	19,527		(3,970,614)
2011	Sep	675,000	506,250	168,750	10.30%	-		(3,970,614)
2011	Oct	-	-	-	10.30%	17,381		(3,953,232)
2011	Nov	-	-	-	10.30%	-		(3,953,232)
2011	Dec	-	-	-	10.30%	-	36,908	(3,990,140)
2012	Jan	-	-	-	10.30%	-		(3,990,140)
2012	Feb	-	-	-	10.30%	-		(3,990,140)
2012	Mar	-	-	-	10.30%	-		(3,990,140)
Total		129,957,157	60,148,166	69,808,991		4,460,893	8,451,033	(3,990,140)

Details of Interest / Other Charges paid

Year	Month					Amount Paid
2007	Jan	-		-		530
2007	Apr	-		-		2,398
2008	Apr	-		-		20,394
2009	Jul	-		-		2,000
Total						25,322

8,476,355

ASB
20/1/12

G. Jey

20/01/12

MEHTA & MODI HOMES

5-4-187/3 & 4, IInd Floor, Soham Mansion, M.G. Road, Secunderabad – 500003
Phone: +91-40-66335551, Fax: 040-27544058

Date: 04.01.2012

To,
The Commissioner, Service Tax
Office of the Commissioner of Custom,
Central Excise & Service Tax,
Hyderabad –II, Commissionerate,
Shakar Bhavan, Basheerbagh,
Hyderabad – 500 004

Dear Sir,

Sub: Request to grant us an other 30 days to reply show cause notice dated 24.10.2011– reg.

- Ref.: 1. **Our STC No. AAJFH0647CST001**
2. Show cause notice no. **O.R.No.128/2011-ST (Adjn) (Commr.)**
3. **C.No. IV/16/179/2011/Adjn. (ST) (Commr.) Dated 24.10.11**

With reference to the above, we request you to grant us an other (30) thirty days time from 06.01.2012 to reply to the show cause notice mentioned above as we have engaged consultant who is working on this issue.

Thank You.

Yours sincerely,
For **Mehta & Modi Homes,**


Soham Modi,
Managing Partner





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

O.R.No.128/2011-Adjn(ST)(Commr.)
C.No.IV/16/179/2011-Adjn.(ST)(Commr.)

Date : 24.10.2011

SHOW CAUSE NOTICE

Sub : Service Tax - Construction of Complex Service &
Works Contract Service - M/s Mehta & Modi Homes-
Non payment of Service tax on taxable services rendered
- Issue of Show Cause Notice - Reg.

M/s Mehta & Modi Homes, 5-4-187/3 & 4, II Floor, MG Road, Secunderabad - 500 003 [here in after referred to as 'the assessee'] are engaged in providing Construction of Complex service and Works Contract Service. M/s Mehta & Modi Homes is a partnership firm and got themselves registered with department on 17.08.2005 under Construction of Complex service and under Works Contract Service on 29.02.2008 for payment of service tax with STC No. AAJFM0647CST001.

2. On gathering intelligence that M/s Mehta & Modi Homes, is not discharging the service tax liability properly, investigation has been taken up by the department. Summons dated 13.01.2010 for submission of relevant record /documents / information have been issued to them. On verification of records submitted by the assesseees, it is found that M/s Mehta & Modi Homes have under taken 3 (three) projects in the year 2004 viz; Silver Oak Bungalows (Phase I) at Cherlapally village, Ghatkesar mandal, Ranga Reddy District; Silver Oak Bungalows (Phase II) at Cherlapally village, Ghatkesar mandal, Ranga Reddy District and Silver Oak Bungalows (Phase III) at Cherlapally village, Ghatkesar mandal, Ranga Reddy District and received amounts from customers from April 2006 to December 2010 towards sale of land, and agreements for

construction. In the said projects, they have entered into **sale deed**, and **agreement for construction** with their customers in respect of **290 flats**. It is found that they have paid the Service Tax including Education Cess and Secondary and Higher Education cess, of **Rs.54,57,473/-** towards Service tax on **Construction of complex service and Works Cotntract Services during the period from July,2006 to Janaury,2009** against **agreements for construction**. They have paid the Service Tax under **Construction of Complex service** availing **abatment** under **Notification No. 1/2006-ST, dated 1-3-2006** (as amended) and under **Works Contract service** availing the option under **Rule 3(1) of the Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007**. They have informed that they have not availed Cenvat credit during the period **01.04.2006 to 31.12.2010**. It is also found that they have stopped payment of Service Tax on receipts from **01.01.2009** by misinterpreting the clarification of the Board vide **Circular No. 108/02/2009 - ST dated 29.01.2009**.

3. A Statement has been recorded from **Sri. A. Shanker Reddy, Deputy General Manager (Administration)** authorized representative on **01.02.2010** under **Section 14 of the Central Excise Act,1944** made applicable to Service Tax vide Section 83 of the Finance Act,1994. Sri. Reddy vide his Statement dated **01.02.2010** had, interalia, stated that; the activities undertaken by the company are providing services of construction of residential complexes; they purchased the land under **sale deed** and have constructed the residential complexes on the said land; initially, they collect the amounts against **booking form/agreement of sale** and at the time of registration of the property, the amount received till then will be allocated towards Sale Deed and agreement of construction; service tax on amounts received against agreement of construction up to registration was remitted immediately after the date of agreement; the service tax on remaining portion of the amounts towards Agreement of construction is paid on receipt basis; the activities undertaken by the company are providing services of construction of Residential Complexes; the agreement of sale constitutes the total amount of the land / semi finished flat with undivided share of land and the value of construction; the sale deed

constitutes a condition to go for construction with the builder and accordingly, the construction agreement will also be entered immediately on the same date of sale deed; all the process is in the way of sale of the constructed unit as per the agreement of sale but possession was given in two phases one is land /semi finished flat with undivided share of land and other one is completed unit; this is commonly adopted procedure as required for getting loans from the banks. He further stated that the services to a residential unit / complex which is a part of a residential complex, falls under the exclusion clause in the definition of residential complex; they have stopped collection and payment of service from **01.01.2009** in the light of the clarification of the Board vide circular **No. 108/02/2009 - ST dated 29.01.2009.**

4. 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
- (ii) a common area; and
- (iii) any one or more of facilities or services such as park, lift, parking space, community hall, common water supply or effluent treatment system,

located within the premises and the layout of such premises is approved by an authority under any law for the time being in force, but does not include a complex which is constructed by a person directly engaging any other person for designing or planning of the layout, and the construction of such complex is intended for personal use as residence by such person.

Explanation:- For the removal of doubts, it is hereby declared that for the purpose of this Clause-

(a) "Personal Use" includes permitting the complex for use as residence by another person on rent or without consideration

(b) "Residential Unit" means a single house or a single apartment intended for use as a place of residence.

4.1. The subject ventures of **M/s Mehta & Modi Homes.**, qualifies to be a **residential complex** as they contain more than **12(twelve)** residential

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units with **common area and common facilities** like common water supply etc., and the layouts were approved by the concerned authorities. As seen from the records submitted, the assesseees have entered into a **sale deed** for sale of undivided portion of land together with semi finished portion of the flat and 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 assesseees thereafter to their customers under agreement of construction are taxable under service tax as there exists service provider and service recipient relationship between them. As transfer of property in goods is involved in the execution of the contract, it appears that the services rendered by them after execution of sale deed against agreements of construction are taxable services under **Construction of Complex Service and Works Contract Service**.

4.2. As per the **exclusion** provided in **Sec 65(91a)** of the Finance Act,1994 the residential complex does not include a **complex** which is constructed by a person directly engaging any other person for designing or planning of the layout, and the construction of such complex is intended for personal use as residence by such person. It is clarified in **para 3** of the **Circular No.108/02/2009-ST dated 29th January 2009** that 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 use, 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 constructing entire complex for a single person for personal use as residence by such person would not be subjected to service tax. Normally, a builder/promoter/developer constructs residential complex consisting of number of residential units and sells those units to different customers. So, in such cases the construction of complex is not meant for one individual entity. Therefore, as the whole complex is not constructed for single person the exclusion provided in **Sec 65(91a)** of the Finance Act,1994 doesn't apply. Further, the builder/promoter/developer normally enters into

construction / completion agreements after execution of sale deed, till the execution of sale deed the property remains in the name of the builder/promoter/developer and the stamp duty is paid on the value consideration shown in the sale deed. As regard the agreements / contracts against which they render services to the customer after execution of sale deeds, there exists service provider and service recipient relationship between the builder/promoter/developer and the customer and such services are leviable to service tax. Thus it appears that the contention and interpretation of the definition of the Construction of Complex services and Board Circular dated **29.1.2009** by the assesses appears to be, incorrect.

5. CBEC vide Circular No.128/10/2010-ST dated 24/08/2010 has clarified as under:

With effect from 01/06/2007 when the new service "Works Contract service" was made effective, classification of aforesaid services would undergo a change in case of long term contracts even though part of the service was classified under the respective taxable service prior to 01/06/2007. This is because 'works contract' describes the nature of the activity more 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. As regards applicability of composition scheme, the material fact would be whether such a contract satisfies rule 3(3) of the Works Contract (Composition Scheme for payment of Service Tax) Rules, 2007. This provision casts an obligation for exercising an option to choose the scheme prior to payment of service tax in respect of a particular works contract. Once such an option is made, it is applicable for the entire contract and cannot be altered. Therefore, in case a contract where the provision of service commenced prior to 01.06.2007 and any payment of service tax was made under the respective taxable service before 01.06.2007, the said condition under rule 3(3) was not satisfied and thus no portion of that contract would be eligible for composition scheme. On the other hand, even if the provision of service commenced before 01.06.2007 but no payment of service tax was made till the taxpayer opted for the composition scheme after its coming into effect from 01.06.2007, such contracts would be eligible for opting of the composition scheme".

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5.1 As clarified by the above Board Circular, the service rendered by **M/s.Mehta & Modi Homes** during the period **01.04.2006 to 31.5.2007** are classifiable under **Construction of Complex Services** and services rendered during the period **01.06.2007 to 31.12.2010** are classifiable under **Works Contract Services**.

**6. Service tax payable under of Construction of Complex service:
(Period from 01.04.2006 to 31.05.2007)**

6.1. As per **Sec 65(105 (zzzh)** of the **Finance Act, 1994**, "**taxable service**" means any service provided or to be provided to any person, by any other person, in relation to **construction of complex**. As per **Sec 65 (30a)** of the Finance Act,1994 "**construction of complex**" means construction of a new residential complex or a (a) part thereof; or completion and finishing services in relation (b) to residential complex such as glazing, plastering, painting, floor and wall tiling, wall covering and wall papering, wood and metal joinery and carpentry, fencing and railing, construction of swimming pools, acoustic applications or fittings and other similar services; or repair, alteration, renovation or restoration (c) of, or similar services in relation to, **Residential complex is as defined under Section65(91a)** of the Finance Act, 1994.

6.2. As **M/s Mehta & Modi Homes** have not furnished the month wise particulars of amounts received exclusively on agreements for Construction, the tax liability has been arrived at on the basis of soft copies of the books of accounts provided by the assessee vide their letter dated **25.01.2010**. Board vide Circular No.**108/02/2009-ST, dated 29.01.2009** has clarified that service tax is not chargeable upto the stage of **Sale deed**. Therefore receipts of amounts from each customer, to the extent of the **sale deed value** were excluded from the total receipts of the individual customer to arrive at the taxable value of Construction services rendered post execution of sale deed. The amounts received before **01.06.2007** towards Construction services are classifiable under **Construction of Complex Services**.

6.3. **M/s. Mehta & Modi Homes** have collected an amount of

Rs.17,64,09,931/- towards agreements of construction during the period 01.4.2006 to 31.5.2007 and the taxable value after allowing an abatement of 67% on the gross value amounts under **Notification No. 1/2006-ST** dated 01.03.2006, works out **Rs.5,82,15,277/-**. The service tax payable on this amount works out to **Rs.71,30,452/-**. (As detailed in **Annexure-I** to the notice). However, **M/s.Mehta & Modi Homes** have paid an amount of **Rs.48,57,473/-** during the said period. Thus they have short paid an amount of **Rs.22,72,979/-** towards Service tax on **Construction of Complex services**. They are also liable to pay **interest** on the said amount under the provisions of **Section 75** of the **Finance Act, 1994**. They have willfully misstated their taxable value in their **ST3** returns filed and thereby resorted to short payment of service tax with an intention to evade payment of service tax and hence the same is liable for recovery under **Section 73(1)** of the **Finance Act,1994** read with proviso thereto and also for penal action under **Section 78** of the Finance Act,1994.

7. Service tax payable under Works Contract Service: (Period from 01.06.2007 to 31.12.2010)

7.1. As per **Section 65(105(zzzza))** of the Finance Act, 1994 "**taxable service**" under **works contract** 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, installation of electrical and electronic devices, plumbing, drain laying or other installations for transport of fluids, heating, ventilation or air-conditioning including related pipe work, duct work and sheet metal work, thermal insulation, sound

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insulation, fire proofing or water proofing, lift and escalator, fire escape staircases or elevators; or

(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;

7.2. An **optional Composition scheme** for payment of Service Tax in relation to **Works Contract Service** has been framed by the Notification **No.32/2007-ST** dated **22.5.2007**, effective from **01.06.2007**, under **Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007**. Under the said scheme, an assessee has to pay an amount equivalent to **two percent** of the gross amount charged for the Works Contract, excluding the **Value Added Tax (VAT) or Sales Tax** paid on transfer of property of goods involved in the execution of Works Contract. With effect from **01.03.2008** onwards, the said rate of **2 %** has been changed to **4%** vide **Notification No.7/2008-S.T. dated 01.03.2008**.

7.3. In terms of Board **Circular dated 24.08.2010**, the amounts received towards construction agreement **after 0.1.06.2007** are classifiable under **Works contract services**. **M/s. Mehta & Modi Homes** have executed works in respect of three projects **3 (three)** projects during the period **01.06.2007 to 31.12.2010** viz; **Silver Oak Bungalows (Phase I) Silver Oak Bungalows (Phase II) Silver Oak Bungalows (Phase III)** and all the **three** projects were started in the year **2004** and hence are classifiable as **ongoing works contracts**. As clarified vide Board Circular dated **24.8.2010**, the subject projects are **ongoing works contracts** and assessee **have already paid service tax** under Construction of Complex services, hence these projects are not eligible for **Composition Scheme**

under **Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007.**

7.4. As per Rule 2A of Service Tax (Determination of Value) Rules, 2006 the value of works contract service determined shall be equivalent to the gross amount charged for the works contract less the value of transfer of property in goods involved in the execution of the said works contract and the gross amount charged for the works contract shall not include Value Added Tax (VAT) or sales tax, as the case may be, paid, if any, on transfer of property in goods involved in the execution of the said works contract;

7.5. As M/s. Mehta & Modi Homes have not furnished the particulars of **value of transfer of property of goods** involved in the execution of the **Works contract**. Hence, the deduction of value of materials as envisaged under **Rule 2A of Service Tax (Determination of Value) Rules, 2006** can not be extended. Hence the value of the amounts received towards **agreement of constructions after 01.06.2007** are the taxable values and service tax is calculated @**12.36% / 10.30%**.

8.1 For the period from **01.06.2007 to 31.12.2010**, **M/s Mehta & Modi Homes.**, have collected an amount of **Rs.47,19,75,506/-** against **agreements of Construction** related to **on-going works contracts**. The Service Tax liability on these amounts works out to **Rs.5,66,04,153/-** (Service Tax of **Rs.5,49,55,488./-**, Education Cess of **Rs.10,99,110/-** and Secondary & Higher Education Cess of **Rs.5,49,555/-**) (As detailed in **Annexure** to this notice.). However, **M/s. Mehta & Modi Homes** have paid only an amount of **Rs.11,00,000/-** towards service tax during the period after **01.06.2007**. Thus they have **short paid/ not paid** an amount of **Rs5,66,04,153./-** on the **Works Contract services** provided by them during the period **01.06.2007 to 31.12.2010**.

9. M/s Mehta & Modi Homes are well aware of the provisions and of liability of Service tax on receipts against the agreements for Construction and have not assessed and paid service tax properly by suppression of facts and contravened the provisions of **Section 68 of Finance Act, 1994 with an intent to evade payment of tax**. They have intentionally not shown

any receipts towards construction in their **ST3** returns. Further, they misinterpreted the definition of the works contract service with an intent to evade payment of Service Tax. The fact of receipt of the amounts towards construction has come to light only after the department has taken up the investigation. Hence, the service tax payable by **M/s Mehta & Modi Homes** appears to be recoverable under **proviso to Sub Section (1) of Section 73 of the Finance Act, 1994.**

10. From the foregoing it appears that **M/s Mehta & Modi Homes, 5-4-187/3 & 4, III Floor, MG Road, Secunderabad - 500 003** have contravened the provisions of **Section 68** of the Finance Act, 1994 read with **Rule 6 of the Service Tax Rules, 1994** in as much as they have not paid the appropriate amount of service tax on the value of taxable services and **Section 70** of the Finance Act, 1994 read with **Rule 7** of the Service Tax Rules, 1994 in as much as they have not shown the amounts received for the taxable services rendered in the statutory Returns and also did not truly and correctly assess the tax due on the services provided by them and also did not disclose the relevant details / information, with an intent to evade payment of service tax and are liable for recovery under **proviso to the section 73(1) of the Finance Act, 1994** and thereby have rendered themselves liable for penal action under **Section 77 and 78 of the Finance Act, 1994.** **M/s Mehta and Modi** are also liable for interest under **section 75 of the Finance Act, 1994.**

11. Therefore, **M/s Mehta & Modi Homes, 5-4-187/3 & 4, III Floor, MG Road, Secunderabad - 500 003**, are hereby required to show cause to the **Commissioner of Customs, Central Excise and Service Tax, Hyderabad-II Commissionerate, 3rd floor, Shakkar Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad-500 004,** within **30 (thirty)** days of receipt of this Notice as to why:

- (i) an amount of **Rs.22,72,979/- (Rupees twenty two lakh seventy two thousand nine hundred and seventy nine only)** should not be demanded towards Service Tax (including cesses) short paid on the Construction of Complex Services

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provided by them during the period 01.04.2006 to 31.5.2007 under Section 73(1) of the Finance Act,1994 read with proviso thereto;

- (ii) an amount of Rs.5,55,04,153/- (Rupees five crore fifty five lakh four thousand one hundred and fifty three only) towards Service Tax (including cesses) short paid/ not paid on the "Works Contract Services" provided by them during the period 01.06.2007 to 31.12.2010, should not be demanded under Section 73(1) of the Finance Act, 1994 read with proviso thereto;
- (iii) interest is not payable by them on the amounts demanded at (i) & (ii) above under the Section 75 of the Finance Act,1994
- (iv) Penalty should not be imposed on them under Section 77 of the Finance Act, 1994
- (v) Penalty should not be imposed on them under Section 78 of the Finance Act, 1994 for suppression of value of service tax and contravention of provisions of the Finance Act or the rules made there under, with intent to evade payment of service tax.

12. They are also required to produce at the time of showing cause, all the evidence upon which they intend to rely in support of their defense. They are also required to state whether they would like to avail of opportunity to be heard in person before the case is adjudicated. If they do not reply to the Show Cause Notice within **30(thrity) days** or do not appear in person when the case is posted for personal hearing, it would be presumed that the Notice does not have anything to state in their defense or they do not prefer any personal hearing and case will be decided on merit based on the evidence available on record.

13. This show cause Notice is issued without any prejudice to any other

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provided by them during the period 01.04.2006 to 31.5.2007 under Section 73(1) of the Finance Act,1994 read with proviso thereto;

- (ii) an amount of Rs.5,55,04,153/- (Rupees five crore fifty five lakh four thousand one hundred and fifty three only) towards Service Tax (including cesses) short paid/ not paid on the "Works Contract Services" provided by them during the period 01.06.2007 to 31.12.2010, should not be demanded under Section 73(1) of the Finance Act, 1994 read with proviso thereto;
- (iii) interest is not payable by them on the amounts demanded at (i) & (ii) above under the Section 75 of the Finance Act,1994
- (iv) Penalty should not be imposed on them under Section 77 of the Finance Act, 1994
- (v) Penalty should not be imposed on them under Section 78 of the Finance Act, 1994 for suppression of value of service tax and contravention of provisions of the Finance Act or the rules made there under, with intent to evade payment of service tax.

12. They are also required to produce at the time of showing cause, all the evidence upon which they intend to rely in support of their defense. They are also required to state whether they would like to avail of opportunity to be heard in person before the case is adjudicated. If they do not reply to the Show Cause Notice within **30(thrity) days** or do not appear in person when the case is posted for personal hearing, it would be presumed that the Notice does not have anything to state in their defense or they do not prefer any personal hearing and case will be decided on merit based on the evidence available on record.

13. This show cause Notice is issued without any prejudice to any other

ANNEXURE I TO SHOW CAUSE NOTICE O.R.No.128/2011 dated 24.10.2011								
Tax calculation under Construction of Residential Complex service by M/s Mehta & Modi								
Month	Taxable value under Construction of Residential Complex	33% on Taxable value under Construction of Residential Complex	Rate of duty under	Service Tax payable				S.T. paid
				ST	EC	SHE Cess	TOTAL	
Apr-06	5000538	1650178	12.24%	198021	3960	0	201982	
May-06	5921877	1954219	12.24%	234506	4690	0	239196	
Jun-06	8416381	2777406	12.24%	333289	6666	0	339954	
Jul-06	9992506	3297527	12.24%	395703	7914	0	403617	416785
Aug-06	18492356	6102477	12.24%	732297	14646	0	746943	
Sep-06	10556660	3483698	12.24%	418044	8361	0	426405	
Oct-06	11038439	3642685	12.24%	437122	8742	0	445865	1269669
Nov-06	11751360	3877949	12.24%	465354	9307	0	474661	
Dec-06	27538907	9087839	12.24%	1090541	21811	0	1112352	
Jan-07	11384963	3757038	12.24%	450845	9017	0	459861	1516582
Feb-07	20368095	6721471	12.24%	806577	16132	0	822708	
Mar-07	8742658	2885077	12.24%	346209	6924	0	353133	
Apr-07	14825389	4892378	12.24%	587085	11742	0	598827	1223894
May-07	12379802	4085335	12.36%	490240	9805	4902	504947	430543
	176409931	58215277		6985833	139717	4902	7130452	4857473
Service Tax Payable				7130452				
Service tax paid				4857473				
Differential service tax payable				2272979				

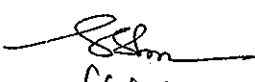
S. Somwal
 (S. Somwal)
 Insp. STAE-II

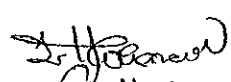
S. Haranath
 (S. HARANATH)
 Insp. STAE-II

ANNEXURE II TO THE SHOW CAUSE NOTICE O.R. No.128 /2011 DT.24.10.2011
Service tax liability on Works Contract Services

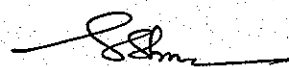
Month							ST Paid
Service tax liability on Works Contract Services							ST
		RATE	ST	EC	SHE Cess	Total	
Jun-07	7094835	12.36%	851380.20	17027.60	8513.802	876921.61	
Jul-07	14881083	12.36%	1785729.96	35714.60	17857.2996	1839301.86	
Aug-07	16282240	12.36%	1953868.80	39077.38	19538.688	2012484.86	
Sep-07	6532100	12.36%	783852.00	15677.04	7838.52	807367.56	
Oct-07	11261908	12.36%	1351428.96	27028.58	13514.2896	1391971.83	
Nov-07	15638070	12.36%	1876568.40	37531.37	18765.684	1932865.45	
Dec-07	10846473	12.36%	1301576.76	26031.54	13015.7676	1340624.06	
Jan-08	7129468	12.36%	855536.16	17110.72	8555.3616	881202.24	
Feb-08	17343382	12.36%	2081205.84	41624.12	20812.0584	2143642.02	500000
Mar-08	157099760	12.36%	18851971.20	377039.42	188519.712	19417530.34	
Apr-08	24695988	12.36%	2963518.56	59270.37	29635.1856	3052424.12	
May-08	11004621	12.36%	1320554.52	26411.09	13205.5452	1360171.16	
Jun-08	11434473	12.36%	1372136.76	27442.74	13721.3676	1413300.86	
Jul-08	18702478	12.36%	2244297.36	44885.95	22442.9736	2311626.28	
Aug-08	11902380	12.36%	1428285.60	28565.71	14282.856	1471134.17	400000
Sep-08	17008776	12.36%	2041053.12	40821.06	20410.5312	2102284.71	
Oct-08	9440025	12.36%	1132803.00	22656.06	11328.03	1166787.09	
Nov-08	8583068	12.36%	1029968.16	20599.36	10299.6816	1060867.20	
Dec-08	5081675	12.36%	609801.00	12196.02	6098.01	628095.03	100000
Jan-09	2394357	12.36%	287322.84	5746.46	2873.2284	295942.53	100000
Feb-09	3539715	12.36%	424765.80	8495.32	4247.658	437508.77	
Mar-09	4805875	10.30%	480587.5	9611.75	4805.875	495005.125	
Apr-09	3818610	10.30%	381861	7637.22	3818.61	393316.83	
May-09	3931324	10.30%	393132.4	7862.648	3931.324	404926.372	
Jun-09	1980881	10.30%	198088.1	3961.762	1980.881	204030.743	
Jul-09	4808292	10.30%	480829.2	9616.584	4808.292	495254.076	
Aug-09	5436224	10.30%	543622.4	10872.448	5436.224	559931.072	
Sep-09	6083008	10.30%	608300.8	12166.016	6083.008	626549.824	
Oct-09	7826182	10.30%	782618.2	15652.364	7826.182	806096.746	
Nov-09	5835570	10.30%	583557	11671.14	5835.57	601063.71	
Dec-09	845324	10.30%	84532.4	1690.648	845.324	87068.372	
Jan,10	3375224	10.30%	337522.4	6750.448	3375.224	347648.072	
Feb,10	928672	10.30%	92867.2	1857.344	928.672	95653.216	
March,10	5279178	10.30%	527917.8	10558.356	5279.178	543755.334	
April,2010	3235664	10.30%	323566.4	6471.328	3235.664	333273.392	
May,2010	5939670	10.30%	593967	11879.34	5939.67	611786.01	
June,2010	1203749	10.30%	120374.9	2407.498	1203.749	123986.147	
July,2010	4040241	10.30%	404024.1	8080.482	4040.241	416144.823	
Aug,2010	2623366	10.30%	262336.6	5246.732	2623.366	270206.698	
Sep,2010	2478962	10.30%	247896.2	4957.924	2478.962	255333.086	
Oct,2010	5211877	10.30%	521187.7	10423.754	5211.877	536823.331	
Nov,2010	625000	10.30%	62500	1250	625	64375	
Dec,2010	3765738	10.30%	376573.8	7531.476	3765.738	387871.014	
Total	471975506		54955488	1099110	549555	56604153	1100000

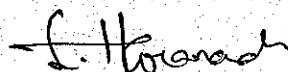
Service Tax payable on Works Contract Services	56604153
Service tax paid	1100000
Service Tax payable	55504153

 (S. Srinivas)
 Insp. STAE II

 S. HARANADI
 Super. STAE II

ANNEXURE I TO SHOW CAUSE NOTICE O.R.No.128/2011 dated 24.10.2011								
Tax calculation under Construction of Residential Complex service by M/s Mehta & Modi								
Month	Taxable value under Construction of Residential Complex	33% on Taxable value under Construction of Residential Complex	Rate of duty under	Service Tax payable				S.T. paid
				ST	EC	SHE Cess	TOTAL	
Apr-06	5000538	1650178	12.24%	198021	3960	0	201982	
May-06	5921877	1954219	12.24%	234506	4690	0	239196	
Jun-06	8416381	2777406	12.24%	333289	6666	0	339954	
Jul-06	9992506	3297527	12.24%	395703	7914	0	403617	416785
Aug-06	18492356	6102477	12.24%	732297	14646	0	746943	
Sep-06	10556660	3483698	12.24%	418044	8361	0	426405	
Oct-06	11038439	3642685	12.24%	437122	8742	0	445865	1269669
Nov-06	11751360	3877949	12.24%	465354	9307	0	474661	
Dec-06	27538907	9087839	12.24%	1090541	21811	0	1112352	
Jan-07	11384963	3757038	12.24%	450845	9017	0	459861	1516582
Feb-07	20368095	6721471	12.24%	806577	16132	0	822708	
Mar-07	8742658	2885077	12.24%	346209	6924	0	353133	
Apr-07	14825389	4892378	12.24%	587085	11742	0	598827	1223894
May-07	12379802	4085335	12.36%	490240	9805	4902	504947	430543
	176409931	58215277		6985833	139717	4902	7130452	4857473
Service Tax Payable				7130452				
Service tax paid				4857473				
Differential service tax payable				2272979				


 (S. Srinivas)
 Insp. STAE-II


 (S. Haranath)
 Insp. STAE-II

ANNEXURE II TO THE SHOW CAUSE NOTICE O.R. No.128 /2011 DT.24.10.2011

Service tax liability on Works Contract Services

Month							ST Paid
Service tax liability on Works Contract Services							ST
		RATE	ST	EC	SHE Cess	Total	
Jun-07	7094835	12.36%	851380.20	17027.60	8513.802	876921.61	
Jul-07	14881083	12.36%	1785729.96	35714.60	17857.2996	1839301.86	
Aug-07	16282240	12.36%	1953868.80	39077.38	19538.688	2012484.86	
Sep-07	6532100	12.36%	783852.00	15677.04	7838.52	807367.56	
Oct-07	11261908	12.36%	1351428.96	27028.58	13514.2896	1391971.83	
Nov-07	15638070	12.36%	1876568.40	37531.37	18765.684	1932865.45	
Dec-07	10846473	12.36%	1301576.76	26031.54	13015.7676	1340624.06	
Jan-08	7129468	12.36%	855536.16	17110.72	8555.3616	881202.24	
Feb-08	17343382	12.36%	2081205.84	41624.12	20812.0584	2143642.02	500000
Mar-08	157099760	12.36%	18851971.20	377039.42	188519.712	19417530.34	
Apr-08	24695988	12.36%	2963518.56	59270.37	29635.1856	3052424.12	
May-08	11004621	12.36%	1320554.52	26411.09	13205.5452	1360171.16	
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Service Tax payable on Works Contract Services					56604153		
Service tax paid					1100000		
Service Tax payable					55504153		

(S. Srinivas)
 Insp. STAE-II

(S. HARANATH)
 Super STAE-II



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

C.NO. AAJFM3262CST001-S.TAX (GR.III) (CON-166) Dated the 22nd June 2011

To

**M/s. Mehta & Modi Homes,
5-4-187/3&4, II floor, Soham Mansion,
M.G.Road, Secunderabad-500 003.**

(By Speed Post)

Gentleman,

**Sub:-Service Tax – Late filing of ST 3 Returns – Non payment of
Late filing fee – regarding.**

Please refer to your letter dated 30th May 2011 received in this office on 21.06.2011. Along with the said letter, you have also submitted S.T. 3 Returns for Half Year Ending Sept., 2010 and March, 2011.

On preliminary verification of the said ST 3 Returns, it is observed that you have not paid the amount to be paid for delay in furnishing the prescribed returns, as required under Rule 7C of Service Tax Rules, 1994 read with Section 70 of the Finance Act, 1994, as amended. Further, copies of the Challans said to be enclosed are also not enclosed to the said S.T.3 Returns.

You are requested to comply with the above and submit your compliance within one week from the date of receipt of this letter failing which action will be initiated as per the provisions of Finance Act, 1994.

Yours faithfully,

Rajani
(C.RAJANI KANTH)
SUPERINTENDENT
SERVICE TAX (GR.III)



**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & CUSTOMS
HYDERABAD-II COMMISSIONERATE,
SERVICE TAX CELL : SHAKKAR BHAWAN, L.B.STADIUM ROAD
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Yours faithfully,

Rajani
(C.RAJANI KANTH)
SUPERINTENDENT
SERVICE TAX (GR.III)

MEHTA & MODI HOMES

5-4-187/3 & 4, II Floor, Soham Mansion, M.G. Road, Secunderabad - 500 003.
Phone : +91-40-66335551, Fax :

Date:30-5-11

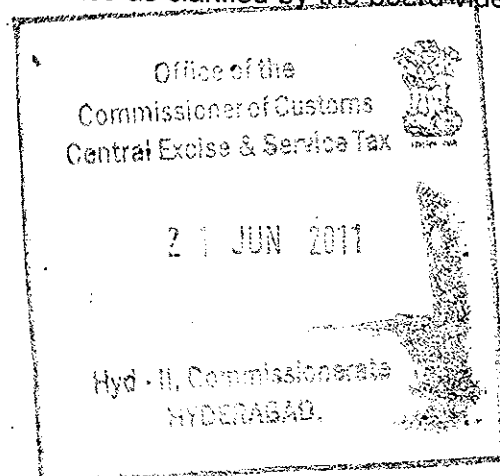
To
The Superintendent of Service Tax,
Hyderabad – II Commissionerate,
L.B.Stadium Road,
Basheerbagh,
Hyderabad – 500 004.

Dear Sir,

Sub: Applicability of Service tax sales made prior to 01-07-2010

Ref: Our STC No. AAJFH0647CST001

1. We Mehta & Modi Homes 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 recent 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.



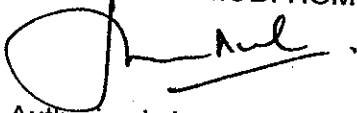
MEHTA & MODI HOMES

5-4-187/3 & 4, II Floor, Soham Mansion, M.G. Road, Secunderabad - 500 003.
Phone : +91-40-66335551, Fax :

4. However since the matter has been litigated by the department, for the sake of operational connivance, we would be paying service on the consideration received after 01.07.2010 and also for the flats sold upto receipt of the completion certificate.
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 MEHTA & MODI HOMES.


Authorized signatory

ACKNOWLEDGEMENT

Date:

Place:

I hereby acknowledge the receipt of your ST-3 return for the period _____

(Signature of the Officer of Central Excise & Service Tax)

(With Name & Official Seal)

