

CENTRAL BOARD OF EXCISE AND CUSTOMS



Ministry of Finance - Department of Revenue

ACKNOWLEDGEMENT RECEIPT

The Form-ST3 (Return under Section 70 of the Finance Act, 1994), for the year 2011-2012, October-March has been saved successfully .The return number is AAYFS2757CST001_5212030001_ST3_102011. Please quote this number for future correspondence.

Date: 07/06/2012

Assessee Name: SUMMIT BUILDERS

Registration Number: AAYFS2757CST001

Commissionerate Name: HYDERABAD-II

Division Name: SERVICE TAX DIVISION-I

Range Name: SERVICE TAX GROUP-III

Filed By: Self



CENTRAL BOARD OF EXCISE AND CUSTOMS



Ministry of Finance - Department of Revenue

1,0									Van de la company
	and the second s	Form ST-3 (R	eturn und	er Section	70 of the Finar	ice Act, 19	94)		
	Registration Number :	AAYFS2757C	ST001	As	sessee's Name	SUMMIT	BUILDE	RS	
Add	lress of Registered Unit:	- 5-4-187/3&4	SOHAM MA	NSION 3RD	FLOOR M.G.RO	AD SECUN	PRABAD) HO -	100 mm
	Commissionerate :	HYDERABAD	-11	Division :	SERVICE TAX DIVISION-I	Range :	SERV	ICE TAX GROU	JP-III
	Financial Year :	2011-2012		Retur	n for the period	: October-1	March		
	Single Return :	Yes	N. AVARRACINA COMPLETE COMPLETE			enacema uniona escara anticorre			A. C. L. C.
	Category of Service :	CONSTRUCT	ION OF RES	G. COMPLEX					
	PUTATION OF SERVICE 1 DISTRIBUTOR)	TAX(TO BE FIL	LED BY A F	PERSON LIA	BLE TO PAY SE	RVICE/NOT	то ве	FILLED BY INF	UT SER-
A2	Assessee is liable to pay	service tax on	this taxable	e service as					4
(i)							a Serv	rice Provider :	Yes
(ii)			······································	a Service	Receiver liable	to make pay	yment o	f service tax :	No
В	China and the Median according to the second and the second according to the s				Sub-clause	No. of claus	e(105)	of section 65 :	(zzzh)
C1			Has	s the assess	ee availed benet	it of any ex	emption	notification :	No
C2	If reply to above is yes, p	lease furnish l	Notification	Nos.:			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
A2				Notificat	ion No.				
1			0000 DO 1990 A Wassington and and a delection of a second						
D		Sr.No in the	Notification	ı (If Abateme	ent is claimed as				
E1			2741 Marie J. Marie		\	Whether pro	visiona	lly assessed :	No
E2			ende letterne de letter de la company de		Provisiona	I Assessme	nt Orde	er No.(If Any) :	
F. V	ALUE OF TAXABLE SERV	ICE,SERVICE	TAX PAYAB	LE AND GR	OSS AMOUNT C	HARGED (A	LL FIG	URES IN RUPE	ES)
FOR	SERVICE PROVIDER								
SI.n o		Oct	Nov	De	c Jan	F	eb	Mar	Total
	ERVICE TAX PAYABLE		J						Ĺ
(a)	Gross Amount received in a	money		PIRE RESIDENCE DE BERELO LO ACE.			1-86		
(i)	Against service provided :	0	0	0	0		0	0	0
(ii)			0	0			0	0	0
(b)	Money equivalent of con- siderations received ir form other than money :		0	0	0		0	0	0
(c)	Value on which Service Ta	x is exempt/not	payable		· · · · · · · · · · · · · · · · · · ·				
(i)	Amount received agains export of service:	0	0	0	0	NAT TANDET I WE LEE ALL See of the second constant	0	0	0
(ii)	Amount received towards exempted service(othe		0	0	0		0	0	0

	than export of service):							
(iii)	Amount received as pure agent :	0	0	0	0	0	0	0
(d)	Abatement amount claimed :	0	0	0	0	0	0	0
(e)	Taxable value = (a+b) - (c+d):	0	0	0	0	0	0	0
(f)	Service Tax rate wise break-	up of taxable v	/alue = (e)	A CONTRACTOR OF THE PARTY OF TH	,	Landa and the second second	a, and a second	
SI.n	Taxable Rate		0. A 10000000000000000000000000000000000	7	Taxable Value			
O	%	Oct	Nov	Dec	Jan	Feb	Mar	Total
	Service Tax Rate @ :0 Education Cess Rate @ :0 Secondary and Higher Education Cess Rate @ :0	0	0	0	0	0	0	0
(g)	Service tax payable :	0	0	0	0	0	0	0
(h)	Education cess payable :	0	0	0	0	0	0	0
(i)	Secondary and higher edu- cation cess payable :	0	0	0	0	0	0	0
(II) T	AXABLE AMOUNT CHARGE	ED	Ji			d		
	Gross amount for which bills/invoices/challans are issued relating to service provided/to be provided (including export of service and exempted service):	0	0	0	0	. 0	0	O
	Money equivalent of other considerations charged,if any,in a form other than money :	0	0	0	0	0	0	0
	Amount charged for expor- ted service provided/to be provided :	0	0	0	0	0	0	0
	Amount charged for ex- empted service provided/to be provided (other than ex- port of service) :	0	0	0	0	0	0	0
	Amount charged as pure agent :	0	0	0	0	0	0	0
	Amount claimed as abate- ment :	0	0	0	0	0	0	0
	Net taxable amount charged = (j+k) - (l+m+n+o) :	0	0	0	0	0	0	0
4. A	MOUNT OF SERVICE TAX P	AID IN ADVA	NCE UNDER S	UB-RULE(1A) (OF RULE 6			
Sl.n		Oct	Nov	Dec	Jan	Feb	Mar	Total
O	Amount paid in Advance :	0	0	0	0	0	0	0
(ii)	Challan Details for Advance			1	<u> </u>]		
	Month				GAR-7 Challan			
	Oct			THE THE WARRANT AND A TREET AND ASSESSMENT OF THE STATE O	erikari bilik ik disebuah kacima kacima anda ana ana ana ana ana			
	Nov					AA Aus (Australia)		
	Dec							
	Jan							
	Jan Feb				and the control of th	MAS AN INSTITUTE OF A STREET AND A STREET OF THE STREET OF	-	

n	NOT TO BE FILLED BY INPU	Oct	Nov	Dec	Jan	Feb	Mar	Total
0.00	-DUIGE TAY POLICE TO CO							l
	ERVICE TAX ,EDUCATION CI	ESS,SECON	IDARY AND HIC	SHER EDUCA:	IUN CESS PAII		A vidilibration of transferrations and seasons assume some convenience of the seasons and seasons are seasons as the seasons and seasons are seasons as the seasons are seasons are seasons as the seasons are season	
S	ERVICE TAX PAID		gov	·	-	January 11. 12. 14. 14. 14. 14. 14. 14. 14. 14. 14. 14	y	· · · · · · · · · · · · · · · · · · ·
ACT AND ADDRESS OF	In cash :	0	0	0	0	0	0	0
	By CENVAT Credit ^:	0	0	0	0	0	0	0
	Advance Service Tax util- ized [Rule 6(1A)] :	0	0	0	0	0	0	0
	Service Tax paid [Rule 6(3)] :	0	0	0	0	0	0	0
	Service Tax paid [Rule 6(4A)] :	0	0	0	0	0	0	0
) E	DUCATION CESS PAID					again an ann ann ann an airean an airean an aireann an aireann an aireann an aireann an aireann an aireann an	· · · · · · · · · · · · · · · · · · ·	y
	In cash :	0	0	0	0	0	0	0
	By CENVAT Credit ^:	0	0	0	0	0	0	0
	Advance Educess utilized [Rule 6(1A)] :	0	0	0	0	0	0	0
	Educess paid [Rule 6(3)] :	0	0	0	0	0	0	0
	Educess paid [Rule 6(4A)] :	0	0	0	0	0	0	0
) S	ECONDARY AND HIGHER E	DUCATION	CESS PAID		-			
	In cash :	0	0	0	0	0	Ö	0
	By CENVAT Credit ^:	0	0	0	0	0	0	0
	Advance Sec.& High. Educess utilized [Rule 6(1A)] :	0	0	0	0	0	0	0
*******	Sec.& High. Educess paid [Rule 6(3)] :	0	0	0	0	0	0	0
	Sec.& High. Educess paid [Rule6(4A)] :	0	0	0	0	0	0	0
) C	THER AMOUNTS PAID	ne ne a anecene a ne a comme ne a anecene a ne a mecane a ne		.1				
	Other amounts paid - Ar- rears Cash :	0	0	0	0	0	0	0
	Other amounts paid - Ar- rears Credit :	0	0	0	0	0	0	0
	Other amounts paid - Ar- rears (Educess) Cash :	0	0	0	0	0	0	0
	Other amounts paid - Ar- rears (Educess) Credit :	0	0	0	0	0	0	0
	Other amounts paid - Ar- rears (Sec & Higher Edu- cess) Cash :	0	О	0	0	0	0	0
	Other amounts paid - Ar- rears (Sec & Higher Edu- cess) Credit :	0	0.	0	0	0	0	0
	Other amounts paid - In- terest :	0	0	0	0	0	0	0
	Other amounts paid - Pen- alty :	0	О	0	0	0	0	0
	Section 73A Amount Paid ^	0	0	0	. 0	0	0	0
	Any Other Amount (Please specify) :	0	0	0	0	0	0	0
	DETAILS OF CHALLAN (VIDE HER AMOUNTS PAID IN CASI		RVICE TAX ED	UCATION CES	S, SECONDAR	Y AND HIGHER	REDUCATION	CESS ANI
	Month		AUVA.RU.U.N		GAR-7 Challar	1		
	Oct				·			
	Nov	V 4 / 00:00000 V 0:000000 / 0:000000 0	***************************************				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	

		Dec						
		Jan					entre 144 p. may 1455 at the 164 file 1645 545 at the 164 beauty of the	
		Feb			***************************************		**************************************	The second street of the Second Secon
	A	Mar	······································		WAA WIII	anne an an an ann ad an ann a Abann ad Nairth A 19 1989 Ad	Methods (7 () , 10 () 17 () 18	
		,						
		E DOCUMENT DETAILS F (A(I)(d)(i) to (vii)	OR ENTRIES A	T COLUMN 4A(I	(a)(iii), 4A(I)(a)(iv	r), 4A(l)(b)(iii), 4 <i>l</i>	\(I)(b)(iv), 4A(I)(c)(iii),
SI		ntry in table Service tax,e	educational ces	s,secondary and	d higher education	on cess paid	Source d	locument
о.	·	Sc	ource Documer	nt Type	nggamanggamagan Pamasananggangkasankananan asabibabbabbabbabbabbabbabbabbabbabbabbabb	Month	No./ Period	Date
l	- 10. 10. 10. 10. 10. 10. 10. 10. 10. 10. 10. 10. 10.			M	· · · · · · · · · · · · · · · · · · ·			
		S OF AMOUNT OF SERVICE R WHICH RETURN IS FILE		BLE BUT NOT PA	AID AS ON THE L	AST DAY OF TH	E 0	
		OF INPUT STAGE CENVA					NLY/NOT TO BE	FILLED B
		ECEIVER LIABLE TO PAY ER THE ASSESSEE PROV			***************************************		OODS	
					ny exempted or r			
			(4),,,,,		nanufacturing an			
(c)	If any o	ne of the above is yes, w	hether maintair					
		input ser	ice and input	goods(refer to ru	le 6(2) of CENVA	T credit Rule,20	04)	
	(d)	If any one of the (a) and	ı (b) is 'Yes' an		n option is being (3) of the Cenva			
		(i) Opted to pay an a	mount equal to	o 10% of the valu		oods and 8% of ed service (Y/N)		
		(ii) Opted to pay an an services used in or in			edit attributable	to inputs and in	put No	
					edit attributable	to inputs and in	put No np-	
ΛΛ	AMOUL	services used in or in	relation to mar	nufacture of exer	edit attributable npted goods or p	to inputs and in provision of exer	put No np-	TO THE THE TOTAL AND THE TOTAL AND THE
	AMOUN	services used in or in	relation to mar	oufacture of exer	edit attributable npted goods or p	to inputs and in provision of exer ted service(Y	put No np- /N)	Mar
SI		services used in or in T PAYABLE UNDER RUI	relation to mar LE 6 (3) OF THE Oct	E CENVAT CRED	edit attributable npted goods or p IT RULES,2004 Dec	to inputs and in provision of exer ted service(Y	put No	Mar
SI Io		services used in or in	relation to mar	oufacture of exer	edit attributable npted goods or p	to inputs and in provision of exer ted service(Y	put No np- /N)	M ar
SI No (a)	Value o	Services used in or in NT PAYABLE UNDER RUI Month of Exempted good cleared : alue of exempted services	relation to mar LE 6 (3) OF THE Oct	E CENVAT CRED	edit attributable npted goods or p IT RULES,2004 Dec	to inputs and in provision of exer ted service(Y	put No	
Si lo (a) (b)	Value o	Month of Exempted good cleared alue of exempted services provided: unt paid under rule 6(3) of nvat Credit Rules,2004 by	relation to mar LE 6 (3) OF THE Oct	E CENVAT CRED	redit attributable npted goods or p IT RULES,2004 Dec	to inputs and in provision of exer ted service(Y Jan	put No np- //N)	0
SI No (a) (b)	Value o Va Amor Cer Amo	Month of Exempted good cleared : alue of exempted services provided : unt paid under rule 6(3) of nvat Credit Rules,2004 by CENVAT Credit : ount paid under rile 6(3) of the count paid under rile 6(3) of the co	relation to mar LE 6 (3) OF THE Oct 0	E CENVAT CRED Nov 0	edit attributable npted goods or p IT RULES,2004 Dec 0	to inputs and in provision of exer ted service(Y Jan 0	put No np- //N) Feb 0 0	0
(a) (b) (d)	Value of Val	Month of Exempted good cleared alue of exempted services provided: unt paid under rule 6(3) of nvat Credit Rules,2004 by CENVAT Credit: ount paid under rile 6(3) of nvat Credit Rules,2004 by cash:	relation to mar	E CENVAT CRED Nov 0 0 0	edit attributable npted goods or p IT RULES,2004 Dec 0 0 0	Jan 0 0	put No np-//N)	0 0
(a) (b) (c) (d)	Value of Val	Month of Exempted good cleared : alue of exempted services provided : unt paid under rule 6(3) of nvat Credit Rules,2004 by CENVAT Credit : ount paid under rile 6(3) of nvat Credit Rules,2004 by cash : Amount paid for Cenvat :	relation to mar	E CENVAT CRED Nov 0 0 0 0	edit attributable npted goods or p IT RULES,2004 Dec 0 0 0	Jan 0 0	put No np-//N)	0
(b) (c) (d)	Value of Val	Month of Exempted good cleared : alue of exempted services provided : unt paid under rule 6(3) of nvat Credit Rules,2004 by CENVAT Credit : ount paid under rile 6(3) of nvat Credit Rules,2004 by cash : Amount paid for Cenvat : n Nos,vide which amount	relation to mar	E CENVAT CRED Nov 0 0 0 0	edit attributable npted goods or p IT RULES,2004 Dec 0 0 0	Jan 0 0	put No np-//N)	0 0
(a) (b) (c) (d)	Value of Val	Month of Exempted good cleared : alue of exempted services provided : unt paid under rule 6(3) of nvat Credit Rules,2004 by CENVAT Credit : ount paid under rile 6(3) of nvat Credit Rules,2004 by cash : Amount paid for Cenvat :	relation to mar	E CENVAT CRED Nov 0 0 0 0	edit attributable npted goods or p IT RULES,2004 Dec 0 0 0	Jan 0 0 0	put No np-//N)	0 0
(a) (b) (c) (d)	Value of Val	Month of Exempted good cleared : alue of exempted services provided : unt paid under rule 6(3) of nvat Credit Rules,2004 by CENVAT Credit : ount paid under rile 6(3) of nvat Credit Rules,2004 by cash : Amount paid for Cenvat : n Nos,vide which amount	relation to mar	E CENVAT CRED Nov 0 0 0 0	edit attributable npted goods or p IT RULES,2004 Dec 0 0 0 0	Jan 0 0 0	put No np-//N)	0 0
(a) (b) (c) (d)	Value of Val	Month of Exempted good cleared alue of exempted services provided: unt paid under rule 6(3) of nvat Credit Rules,2004 by CENVAT Credit: bunt paid under rile 6(3) of nvat Credit Rules,2004 by cash: count paid under rile 6(3) of nvat Credit Rules,2004 by cash: Amount paid for Cenvat: n Nos,vide which amount	relation to mar	E CENVAT CRED Nov 0 0 0 0	edit attributable npted goods or p IT RULES,2004 Dec 0 0 0 0	Jan 0 0 0	put No np-//N)	0 0
(a) (b) (c) (d)	Value of Val	Month of Exempted good cleared : alue of exempted services provided : unt paid under rule 6(3) of nvat Credit Rules,2004 by CENVAT Credit : ount paid under rile 6(3) of nvat Credit Rules,2004 by cash : Amount paid for Cenvat : n Nos,vide which amount Month Oct	relation to mar	E CENVAT CRED Nov 0 0 0 0	edit attributable npted goods or p IT RULES,2004 Dec 0 0 0 0	Jan 0 0 0	put No np-//N)	0 0
(b) (c) (d)	Value of Val	Month of Exempted good cleared illume of exempted services provided: unt paid under rule 6(3) of nvat Credit Rules,2004 by CENVAT Credit: bunt paid under rile 6(3) of nvat Credit Rules,2004 by cash: Amount paid for Cenvat: n Nos,vide which amount Month Oct Nov	relation to mar	E CENVAT CRED Nov 0 0 0 0	edit attributable npted goods or p IT RULES,2004 Dec 0 0 0 0	Jan 0 0 0	put No np-//N)	0 0
(a) (b) (c) (d)	Value of Val	Month of Exempted good cleared : alue of exempted services provided : unt paid under rule 6(3) of nvat Credit Rules,2004 by CENVAT Credit : ount paid under rile 6(3) of nvat Credit Rules,2004 by cash : Amount paid for Cenvat : n Nos,vide which amount Month Oct Nov Dec	relation to mar	E CENVAT CRED Nov 0 0 0 0	edit attributable npted goods or p IT RULES,2004 Dec 0 0 0 0	Jan 0 0 0	put No np-//N)	0 0
(a) (b) (c) (d) (f)	Value of Val	Month of Exempted good cleared illume of exempted services provided: unt paid under rule 6(3) of nvat Credit Rules,2004 by CENVAT Credit: bunt paid under rile 6(3) of nvat Credit Rules,2004 by cash: Amount paid for Cenvat: n Nos,vide which amount Month Oct Nov Dec Jan	relation to mar	E CENVAT CRED Nov 0 0 0 0	edit attributable npted goods or p IT RULES,2004 Dec 0 0 0 0	Jan 0 0 0	put No np-//N)	0 0

Details of Credit	Oct	Nov	Dec	Jan	Feb	Mar
Opening Balance :	0	0	0	0	0	0
Credit taken on inputs :	0	0	0	0	0	0
Credit taken on capital goods :	0	0	0	0	0	0
Credit taken on input services re- ceived directly :	0	0	0	0	0	0
Credit taken as received from input service distributor :	0	0	0	0	0	0
Credit taken from inter unit transfer by a LTU:	0	0	0	0	0	0
Total credit availed :	0	0	0	0	0	0
Credit utilized for payment of service tax :	0	0	0	0	0	0
Credit utilized for payment of educa- tional cess on taxable service :	0	0	0	0	0	0
Credit utilized for payment of excise or any other duty :	0	0	0	0	0	0
Credit utilized towards clearance of in- put goods and capital goods removed as such:	0	0	О	0	0	0
Credit utilized towards inter unit transfer of LTU:	0	0	0	0	0	. 0
Credit of education cess and second- ary and higher education cess utilized for Payment under rule 6(3) of the Cenvat Credit Rules,2004:	0	0	0	0	0	0
Total credit utilized :	0	0	0	0	0	0
Closing Balance of CENVAT credit :	0	0	0	0	0	0
	1350450 HARBOUGH THE 1500CO CHES THE TOTAL TO CONTROL STATE OF THE TOTAL THE CONTROL STATE OF	0.000000000000000000000000000000000000	-34407634780343644440444440344440344	0Pv3x63x63Pv3x682P3Nx7Rv7Rv7Rv3X63P0+663+66M632P0x66+463463P0	BB 400 PM BB 1874 AM 1802 PM AM 400 BM AM 1904 BD AM 40 AM 180	بره د د برده ما دار هما هم و مناهم مور دو د رو د رو د در د د د د د د د د د د
(B) EDUCATION CESS CREDIT DETA		in rupees)			88.00 PM80 W. W. 2007 A. & 600 B. W. 2010 A. A. 200 B. W. 2010 B. A. 2010 B. A. 2010 B. A. 2010 B. A. 2010 B. B. Z. 2010 B. A. 2010 B. A. 2010 B. W. 2010 B. W. 2010 B. A. 2010 B. 2010 B. A. 2010 B.	eks a meneri i had susanen en aktu erkilar eksikaterrak alamateksikaterra, en eksikaterrak Kanada eksikaterrak an antara eksikaterrak an antara eksikaterrak antara eksikaterrak an an a
(B) EDUCATION CESS CREDIT DETA Details of Credit	ILS (all figures Oct	in rupees)	Dec	Jan	Feb	Mar
			Dec 0	Jan 0	Feb 0	Mar 0
Details of Credit Opening Balance: Credit of education cess and secondary and higher education cess taken	Oct	Nov				
Details of Credit Opening Balance: Credit of education cess and second-	Oct 0	Nov 0	0	0	0	0
Details of Credit Opening Balance: Credit of education cess and secondary and higher education cess taken on inputs: Credit of education cess and secondary and higher education cess taken	Oct 0	0 0	0	0	0	0
Details of Credit Opening Balance: Credit of education cess and secondary and higher education cess taken on inputs: Credit of education cess and secondary and higher education cess taken on capital goods: Credit of education cess and secondary and higher education cess taken	Oct 0 0	0 0	0 0	0 0	0 0	0 0
Details of Credit Opening Balance: Credit of education cess and secondary and higher education cess taken on inputs: Credit of education cess and secondary and higher education cess taken on capital goods: Credit of education cess and secondary and higher education cess taken on input services received directly: Credit of education cess and secondary and higher education cess taken as received from input service distrib-	Oct 0 0 0	0 0 0	0 0	0 0	0 0 0	0 0
Details of Credit Opening Balance: Credit of education cess and secondary and higher education cess taken on inputs: Credit of education cess and secondary and higher education cess taken on capital goods: Credit of education cess and secondary and higher education cess taken on input services received directly: Credit of education cess and secondary and higher education cess taken as received from input service distributor: Credit of education cess and secondary and higher education cess taken	Oct	0 0 0	0 0	0 0	0 0 0	0 0
Details of Credit Opening Balance: Credit of education cess and secondary and higher education cess taken on inputs: Credit of education cess and secondary and higher education cess taken on capital goods: Credit of education cess and secondary and higher education cess taken on input services received directly: Credit of education cess and secondary and higher education cess taken as received from input service distributor: Credit of education cess and secondary and higher education cess taken from inter unit transfer by a LTU: Total credit of education cess and secondary and higher education cess and secondary and higher education cess and secondary and higher education cess	Oct	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
Details of Credit Opening Balance: Credit of education cess and secondary and higher education cess taken on inputs: Credit of education cess and secondary and higher education cess taken on capital goods: Credit of education cess and secondary and higher education cess taken on input services received directly: Credit of education cess and secondary and higher education cess taken as received from input service distributor: Credit of education cess and secondary and higher education cess taken from inter unit transfer by a LTU: Total credit of education cess and secondary and higher education cess and secondary and higher education cess and secondary and higher education cess utilized for payment of education cess and secondary and higher education cess	Oct	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0	0 0 0	0 0 0	0 0 0

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ary and higher education cess uti						'
towards payment of education and secondary and higher educ						
cess on clearance of input goods						
capital goods removed as su						
Credit of education cess and sec	cond- 0	0	0	0	0	0
ary and higher education cess ut						
towards inter unit transfer of L			ļ			
Total credit of education cess and		0	0	0	0	0
ondary and higher education cess	1					
	zed:	······································				0
Closing Balance of Education and secondary and higher educ		0	0	0	0	0
, ,	ess:				Common ways	
The second secon					.4	
CREDIT DETAILS FOR INPUT S	COVICE DISTOIDUT	\D				
CREDIT DETAILS FOR INFOT S	EKAICE DIG I KIBU I	/N		***************************************	***************************************	
(A) DETAILS OF CENVAT CREE	DIT RECEIVED AND D	ISTRIBUTED (a	all figures in rupe	es)		
	Oct	Nov	Dec	Jan	Feb	Mar
Details of Credit	ULL I					1
			(all figures in rup	ees)		
Details of Credit (B) DETAILS OF EDUCATION C Details of Credit			(all figures in rup	ees) Jan	Feb	Mar
(B) DETAILS OF EDUCATION C	ESS RECEIVED AND	DISTRIBUTED	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		Feb	Mar
(B) DETAILS OF EDUCATION C Details of Credit	ESS RECEIVED AND	DISTRIBUTED	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		Feb	Mar
(B) DETAILS OF EDUCATION C Details of Credit 7. SELF-ASSESSMENT MEMOR	ESS RECEIVED AND Oct	DISTRIBUTED Nov	Dec	Jan	Additional and the second of t	tide to a self-tradition of the trade of the self-trade of the sel
(B) DETAILS OF EDUCATION C Details of Credit 7. SELF-ASSESSMENT MEMOR (a) I/We declare that the above pages	ESS RECEIVED AND Oct RANDUM articulars are in accord	Nov ance with the re	Dec	Jan	e/us and are corr	ectly stated.
(B) DETAILS OF EDUCATION C Details of Credit 7. SELF-ASSESSMENT MEMOR (a) I/We declare that the above pa (b) I/We have assessed and paid	CESS RECEIVED AND Oct RANDUM articulars are in accord the service tax and/or	Nov ance with the re	Dec	Jan	e/us and are corr	ectly stated.
(B) DETAILS OF EDUCATION C Details of Credit 7. SELF-ASSESSMENT MEMOR (a) I/We declare that the above pa (b) I/We have assessed and paid Act, 1994 and the rules made the	CANDUM articulars are in accord the service tax and/or reunder.	Nov ance with the re availed and dist	Dec	Jan laintained by medit correctly a	e/us and are corres per the provisio	ectly stated. ns of the Finar
(B) DETAILS OF EDUCATION C Details of Credit	CANDUM articulars are in accord the service tax and/or reunder.	Nov ance with the re availed and dist	Dec	Jan laintained by medit correctly a	e/us and are corres per the provisio	ectly stated. ns of the Finar
(B) DETAILS OF EDUCATION C Details of Credit 7. SELF-ASSESSMENT MEMOR (a) I/We declare that the above pa (b) I/We have assessed and paid Act, 1994 and the rules made the (c) I/We have paid duty within the	CESS RECEIVED AND Oct RANDUM articulars are in accord the service tax and/or reunder. specified time limit and	Nov ance with the re availed and dist	Dec cords and books manibuted CENVAT cr	Jan aintained by m edit correctly a ited the interes	e/us and are corresponds and are corresponds to the contract of the contract o	ectly stated. ns of the Finar
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(B) DETAILS OF EDUCATION C Details of Credit 7. SELF-ASSESSMENT MEMOR (a) I/We declare that the above paid (b) I/We have assessed and paid Act, 1994 and the rules made ther (c)I/We have paid duly within the 8. IF THE RETURN HAS BEEN I	CESS RECEIVED AND Oct RANDUM articulars are in accord the service tax and/or reunder. specified time limit and	Nov ance with the re availed and dist	Dec cords and books manibuted CENVAT cr	Jan aintained by m edit correctly a ited the interes	e/us and are corresponds and are corresponds to the contract of the contract o	ectly stated. ns of the Finar
(B) DETAILS OF EDUCATION C Details of Credit 7. SELF-ASSESSMENT MEMOR (a) I/We declare that the above paid Act, 1994 and the rules made the (c) I/We have paid duly within the 8. IF THE RETURN HAS BEEN F BELOW: (a) Identification No. of STRP	CESS RECEIVED AND Oct RANDUM articulars are in accord the service tax and/or reunder. specified time limit and PREPARED BY A SEI	Nov ance with the re availed and dist	Dec cords and books manibuted CENVAT cr	Jan aintained by m edit correctly a ited the interes	e/us and are corresponds and are corresponds to the contract of the contract o	ectly stated. ns of the Finar
(B) DETAILS OF EDUCATION C Details of Credit 7. SELF-ASSESSMENT MEMOR (a) I/We declare that the above paid (b) I/We have assessed and paid Act, 1994 and the rules made the (c)I/We have paid duty within the 8. IF THE RETURN HAS BEEN I BELOW:	CESS RECEIVED AND Oct RANDUM articulars are in accord the service tax and/or reunder. specified time limit and PREPARED BY A SEI	Nov ance with the re availed and dist	Dec cords and books manibuted CENVAT cr	Jan aintained by m edit correctly a ited the interes	e/us and are corresponds and are corresponds to the contract of the contract o	ectly stated. ns of the Finar
(B) DETAILS OF EDUCATION C Details of Credit 7. SELF-ASSESSMENT MEMOR (a) I/We declare that the above paid Act, 1994 and the rules made the (c) I/We have paid duly within the 8. IF THE RETURN HAS BEEN F BELOW: (a) Identification No. of STRP	CESS RECEIVED AND Oct RANDUM articulars are in accord the service tax and/or reunder. specified time limit and PREPARED BY A SEI	Nov ance with the re availed and dist	Dec cords and books manibuted CENVAT cr	Jan aintained by m edit correctly a ited the interes	e/us and are corresponds and are corresponds to the contract of the contract o	ectly stated. ns of the Finar
(B) DETAILS OF EDUCATION C Details of Credit 7. SELF-ASSESSMENT MEMOR (a) I/We declare that the above pa (b) I/We have assessed and paid Act, 1994 and the rules made the (c)I/We have paid duty within the 8. IF THE RETURN HAS BEEN F BELOW: (a) Identification No. of STRP : (b) Name of STRP:	ESS RECEIVED AND Oct RANDUM articulars are in accord the service tax and/or reunder. specified time limit and PREPARED BY A SEI	Nov ance with the re availed and dist	Dec cords and books manibuted CENVAT cr	Jan aintained by m redit correctly a ited the interes	e/us and are corresponds and are corresponds to the contract of the contract o	ectly stated. ns of the Finar

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

Ph: 66335551

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

31.12.11

Dear Sir,

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

Ref: Our STC No. AAYFS2757CST001

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

SUMMIT BUILDERS

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

- 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 known 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 Symmit Builders

Authorized signatory



TO THE WAR TO PERSON	tin da samunin kangan da kangan da kangan mangan kangan kangan kangan kangan mengan kangan mengan kangan menga Bangan samunin kangan samunin kangan samunin kangan kangan kangan kangan samunin kangan kangan samunin kangan	Form ST-3 (Re	turn unde	r Section 7	0 of the Financ	e Act, 199	94)	entaka siinkka ka marka maka ka	entri de menoren (a propieto por presidente de constitución de constitución de constitución de constitución de
	Registration Number :	AAYFS2757CS	T001	Ass	sessee's Name :	SUMMIT	BUILDE	RS	
	Return Number :	AAY- FS2757CST001 001 ST3 0420	_5212030 11	t Tenniger edge	Status :	FILED		·	
Add	lress of Registered Unit :			NSION 3RD	FLOOR M.G.ROA	D SECUND	RABAD	HO -	
	Commissionerate :	HYDERABAD-I		Division :	SERVICE TAX DIVISION-I	Range :	SERVI	CE TAX GROU	IP-III
	Financial Year :	2011-2012		Return	for the period :	April-Sept	ember	the second secon	
	Single Return :	Yes		Alexander and a second and a se	TOTOLOGY TOTOLOgy TO SEASON AND AND AND AND AND AND AND AND AND AN			***************************************	1 M 1 M 1 M 1 M 1 M 1 M 1 M 1 M 1 M 1 M
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	Category of Service :	CONSTRUCTIO	ON OF RES.	. COMPLEX					
^^-			**************************************	- 1 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4					
VICE	IPUTATION OF SERVICE T EDISTRIBUTOR)	AX(TO BE FILL	ED BY A P!	ERSON LIAE	BLE TO PAY SER	VICE/NOT	TO BE	FILLED BY INP	UT SER-
A2	Assessee is liable to pay	service tax on t	his taxable	service as					***************************************
(i)	The state of the s	THE PERSON LAND AND ADDRESS OF THE PERSON NAMED IN	144 (This shows a second of the second of th	THE STATE OF THE S			a Serv	ice Provider :	Yes
(ii)		THE PERSON NAMED IN THE PE		a Service	Receiver liable to	make pay	ment o	service tax :	No
В					Sub-clause N	o. of claus	e(105) o	f section 65 :	(zzzh)
C1			Has	the assesse	e availed benefit	of any exe	mption	notification :	No
G2	If reply to above is yes, p	lease furnish No	otification N	los. :					
A2				Notificati	on No.				
1	The second secon	NE BANK A							
	principal Manufacture operator between the manufacture of the second of	PRODUCTION AND ADDRESS OF THE PROPERTY	at at a second s	***************************************				ant.	
D		Sr No in the N	lotification	(If Abatama	nt is claimed as p	an Natifia	N	JOSS OT	
E1	MAA MAARIA MAAN AY AY OO		· · · · · · · · · · · · · · · · · · · ·	(III Abatellie				ly assessed :	and the second s
E2									No
				#11	Provisional	Assessme	nt Orae	r No.(If Any) :	
E V	ALLIE OF TAYADI E SEDV	CE CEDWAL T	LV DAVADI	P IIID ODO					
	ALUE OF TAXABLE SERV	ICE, SERVICE IA	AX PAYABL	***************************************	SS AMOUNT CH	ARGED (A	LL FIGU	JRES IN RUPE	ES)
ļ	SERVICE PROVIDER		·		···				
SI.n o		Apr	May	Jun	e July	At	ıg	Sept	Total
(I) SI	ERVICE TAX PAYABLE	rinear research	W		5,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
(a)	Gross Amount received in a	noney				***************************************			
(i)	Against service provided :	0	0	0	0)	0	0
(ii)	In advance for service to be provided :	0	0	0	0)	0	0
(b)	Money equivalent of con- siderations received ir form other than money :		0	0	0)	0	0
(c)	Value on which Service Ta	x is exempt/not p	ayable		· · · · · · · · · · · · · · · · · · ·				***************************************
(i)	Amount received agains export of service :	0	0	0	0)	0	0
(ii)	Amount received towards exempted service(other than export of service) :		0	0	0)	0	0
(iii)	Amount received as pure agent :		0	0	0)	0	0

(a)	Abatement amount claimed :	0	0	0	0	0 .	0	0
e)	Taxable value = (a+b) - (c+d) :	0	0	0	0	0	0	0
	Service Tax rate wise break-	-up of taxable ν	/alue = (e)			-		
n	Taxable Rate				Taxable Value	The base of the second	TOTAL LABORATION OF THE PARTY O	······································
	%	Apr	May	June	July	Aug	Sept	Total
	Service Tax Rate @ :0 Education Cess Rate @ :0 Secondary and Higher Education Cess Rate @ :0	0	0	0	0	0	0	0
(g)	Service tax payable :	0	0	0	0	0	0	0
(h)	Education cess payable :	0	0	0	0	0	0	0
(i)	Secondary and higher edu- cation cess payable :	0	0	0	0	0	0	0
) T	AXABLE AMOUNT CHARG	ED				<u> </u>		<u> </u>
	Gross amount for which bills/invoices/challans are issued relating to service provided/to be provided (including export of service and exempted service):	0	0	0	0	0	0	0
	Money equivalent of other considerations charged,if any,in a form other than money:	0	0	0	0	0	0	0
	Amount charged for expor- ted service provided/to be provided :	0	0	0	0	0	0	0
	Amount charged for ex- empted service provided/to be provided (other than ex- port of service) :	0	0	0	0	0	0	0
	Amount charged as pure agent :	0	0	0	0	0	0	0
	Amount claimed as abate- ment :	0	0	0	0	0	0	0
	Net taxable amount charged = (j+k) - (l+m+n+o) :	0	0	0	0	0	0	0
. AI	MOUNT OF SERVICE TAX F	PAID IN ADVA	NCE LINDED SI	IP DID E/4A\	EDILLE			1
.n		Apr	May	June June	July	Aug	Sept	Total
)	Amount paid in Advance :	-		Market Market Market 1, 1997, FF 1998, Market Marke				
)	Challan Details for Advance	0	0	0	0	0	0	0
'	Month	e rayment	MANAGEMENT				Managary Managary (1997)	de de la composition
****	······································				GAR-7 Challan			
*******	Арг		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Market State Control of the Control	numanum anwakani mpamanan	The state of the s		
	May	BULLINGS CO.			and the state of t			Aller Service Control of the Control
•	Jun						***************************************	
	Jul		THE STATE OF THE S				THE STATE OF THE S	
	Aug	9 ² 1	TELEFOREMENT AND ADDRESS OF THE STREET	TANKS AND	MARKET AND AND CONTRACT OF THE PARTY OF THE	TO A STREET WITH THE STREET AND A STREET AND		
۸ ،	Sept	AL OFOS ALI	ACTUE					
٦. :	SERVICE TAX,EDUCATION /NOT TO BE FILLED BY INF	AL CESS AND	UTHER AMOU	JNTS PAID(TO	BE FILLED BY	A PERSON LI	AELE TO PAY	SERVICE
AX.	MOLIO BE LILLED BY IMP	OIOFICE	DIO I MIDO I OIL	,				

SERVICE TAX PAID	**************************************	***************************************		**************************************	·		
In cash :	0	0	0	0	0	0	T 0
By CENVAT Credit ^ :	0	0	0	0	0	0	0
Advance Service Tax util- ized [Rule 6(1A)] :	0	0	0	0	0	0	0
Service Tax paid [Rule 6(3)] :	0	0	0	0	0	0	0
Service Tax paid [Rule 6(4A)] :	0	0	0	0	0	0	0
EDUCATION CESS PAID				***************************************	and the second s		
In cash :	0	0	0	0	0	.0	0
By CENVAT Credit ^ :	0	0	0	0	. 0	0	0
Advance Educess utilized [Rule 6(1A)] :	0	0	0	0	0	0	- 0
Educess paid [Rule 6(3)] :	0	0	0	0	0	.0	0
Educess paid [Rule 6(4A)] :	0	0	0	0	0	0	0
SECONDARY AND HIGHER	EDUCATION	CESS PAID		Annales of the second s	-		
In cash :	0	0	0	0	0	0	0
By CENVAT Credit ^ :	0	0	0	0	0	0	0
Advance Sec.& High. Educess utilized [Rule 6(1A)]:	0	0	0	0	0	0	0
Sec.& High. Educess paid [Rule 6(3)] :	0	0	0	0	0	0	0
Sec.& High, Educess paid [Rule6(4A)] :	0	0	0	0	0	0	0
OTHER AMOUNTS PAID						***************************************	
Other amounts paid - Ar- rears Cash :	0	0	0	0	0	0	0
Other amounts paid - Ar- rears Credit :	0	0	0	0	0	0	0
Other amounts paid - Arrears (Educess) Cash:	0	0	0 .	0	0	0	0
Other amounts paid - Ar- rears (Educess) Credit :	0	0	0	0	0	0	0
Other amounts paid - Ar- rears (Sec & Higher Edu- cess) Cash :	0	0	0	0	0	0	0
Other amounts paid - Ar- rears (Sec & Higher Edu- cess) Credit :	0	0	0	0	0	0	0
Other amounts paid - In- terest :	0	0	0	0	0	0	0
Other amounts paid - Pen- alty :	0	0	0	0	0	0	0
Section 73A Amount Paid ^	0	0	0	0	0	0	0
Any Other Amount (Please specify) :	0	0	0	0	0	0	0
DETAILS OF CHALLAN (VID HER AMOUNTS PAID IN CAS	E WHICH SER	RVICE TAX ED	UCATION CESS	, SECONDAR	AND HIGHER	EDUCATION	CESS AN
Month		THE RESIDENCE OF THE PROPERTY	(GAR-7 Challan	THE PROPERTY OF THE PROPERTY O		
Apr					***************************************		
May				W. H. L			///// // // // // // // // // // //
Jun				No. of Control of Cont			

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***************************************		Sept		MAIL TO THE PARTY OF THE PARTY	······································		AND THE RESERVE AND THE PROPERTY OF THE PARTY OF THE PART	
***************************************			**************************************					
4B. 9 4A(I)		DOCUMENT DETAILS F A(I)(d)(i) to (vii)					A(I)(b)(iv), 4A(I)(c	:)(iii),
SI No.	E	ntry in table Service tax,e	ducational ces	s,secondary an	nd higher educat	ion cess paid	Source o	locument
		So	urce Documen	ıt Type		Month	No./ Period	Date
			de aboutton i Agonno y en la routto de la dela como con consequente de la consequencia de la					1
4C. [ PER	DETAILS IOD FOR	OF AMOUNT OF SERVICE WHICH RETURN IS FILE	DE TAX PAYAB D :	ILE BUT NOT P	AID AS ON THE	LAST DAY OF T	HE 0	
	***	OF INPUT STAGE CENVA CEIVER LIABLE TO PAY	SEKAICE LAY	OK INPUT SEK	VICE DISTRIBU	FOR)		FILLED BY
5A. V	WHETHE	R THE ASSESSEE PROV						
		ALL CONTRACTOR OF THE PROPERTY	(a)Whe		any exempted or		I	
			***************************************		manufacturing a		1	
(c)	If any o	ne of the above is yes, wh input serv	rice and input g	joods(refer to ri	ule 6(2) of CENV	AT credit Rule.2	004\	
	(d)	If any one of the (a) and	(b) is 'Yes' and	d (c) is 'No',whic	ch option is bein 6 (3) of the Cenv	a availed under	rule	
		(i) Opted to pay an a	mount equal to	10% of the value	ue of exempted	goods and 8% of	f the No	POTENTIAL PROPERTY AND ADDRESS OF THE PARTY OF
		(ii) Opted to pay an am	ount equivaler	nt to CENVAT C	redit attributable	ted service (Y/N	nn.4   h1_	of
Malkaria		services used in or in	elation to man	ufacture of exe	mpted goods or	provision of exe ted service(	mp-	
544	AMOUN	T DAVADI E HADED DIN	E C / O C THE					
SI	7	T PAYABLE UNDER RUL			· · · · · · · · · · · · · · · · · · ·			
No			Apr	May	June	July	Aug	Sept
(a)	Value o	f Exempted good cleared	0	0	0	0	0	0
(b)	***************************************	lue of exempted services provided :	0	0	0	0	0	0
(c)	Amou Cer	int paid under rule 6(3) of wat Credit Rules,2004 by CENVAT Credit :	0	0	0	0	0	0
(d)	Amo Cer	unt paid under rile 6(3) of wat Credit Rules,2004 by cash :	0	0	0	0	0	0
(e)	Total /	Amount paid for Cenvat :	0	0	0	0	0	0
(f)	Challan	Nos,vide which amount	mentioned in (	d) is paid				The state of the s
		Month		***************************************	GAR-7	Challan	***************************************	
		Apr	Accompany or a second statement of the second of the secon	The second secon		***************************************	***************************************	
	***************************************	Мау				***************************************	A TO THE PROPERTY OF THE PARTY	
		Jun				······································		<u> </u>
		Jul	Anatomic operation to be desired as a second		THE REAL PROPERTY OF THE PARTY		7,7,7,7,7,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1	
		Aug	V-44	*			FW processor and the second se	
######################################		Sept	***************************************	·		<del></del>	·	
CRE	DIT DET	AILS FOR SERVICE TAX	PROVIDER / R	ECEIPIENT	DATE OF THE PROPERTY OF THE PARTY OF THE PAR	FILE AND DESCRIPTION OF THE PROPERTY OF THE PR	THE RESIDENCE OF THE PERSON OF	MANUFACTURE OF THE PROPERTY OF
		CREDIT DETAILS (all figu			WAR III II III II II II II II II II II II			
		ails of Credit	Apr	May	June	July	Aug	Sept
		Opening Balance :	0	0	0	0	0	-
	***************************************			-		· · · · · · · · · · · · · · · · · · ·	V	0

Credit taken on inputs :	0	0	0	0	0	0
Credit taken on capital goods :	0	0	0	0	O	0
Credit taken on input services re- ceived directly :	0	0	0	0	0	0
Credit taken as received from input service distributor :	0	0	0	0	0	0
Credit taken from inter unit transfer by a LTU :	0	0	0	0	0	0
Total credit availed :	0	0 * ****	0	0	0	0
Credit utilized for payment of service tax:	0	0	0	0	0	0
Credit utilized for payment of educa- tional cess on taxable service :	0	0	0	0	0	0
Credit utilized for payment of excise or any other duty :	0	0	0	0	0	0
Credit utilized towards clearance of in- put goods and capital goods removed as such :	0	0	0	0	0	0
Credit utilized towards inter unit trans- fer of LTU:	0	0	0	0	0	0
Credit of education cess and second- ary and higher education cess utilized for Payment under rule 6(3) of the Cenvat Credit Rules,2004:	0	0	0	0	. 0	0
Total credit utilized :	0	0	0	0	0	0
Closing Balance of CENVAT credit:	0	0	0	0	0	0

### (B) EDUCATION CESS CREDIT DETAILS (all figures in rupees)

Details of Credit	Apr	May	June	July	Aug	Sept
Opening Balance :	0	0	0	0	0	0
Credit of education cess and second- ary and higher education cess taken on inputs :	0	0	0	0	0	0
Credit of education cess and second- ary and higher education cess taken on capital goods :	0	0	0	0	0	0
Credit of education cess and second- ary and higher education cess taken on input services received directly:	0	0	0	0	0	0
Credit of education cess and second- ary and higher education cess taken as received from input service distrib- utor:	0	0	0	0	0	0
Credit of education cess and second- ary and higher education cess taken from inter unit transfer by a LTU:	0	0	0	0	0	0
Total credit of education cess and sec- ondary and higher education cess taken :	0	0	0	0	0	0
Credit of education cess and second- ary and higher education cess utilized for payment of education cess and secondary and higher education cess on services:	0	0	0	0	0	0
Credit of education cess and second- ary and higher education cess utilized for payment of education cess and secondary and higher education cess on goods:	0	0	0	0	0	0
Credit of education cess and second- ary and higher education cess utilized towards payment of education cess and secondary and higher education cess on clearance of input goods and	0	0	0	0	0	0

capital goods removed as su	ach :					
Credit of education cess and sec ary and higher education cess uti towards inter unit transfer of L	llized TU :	0	0	0	0	0
Fotal credit of education cess and ondary and higher education cess iz iz	sec- 0 s util- zed :	0	0	0	0	0
Closing Balance of Education and secondary and higher educ	cess 0 ation ess:	0	0	0	0	0
CREDIT DETAILS FOR INPUT S						
A) DETAILS OF CENVAT CRED	IT RECEIVED AND	DISTRIBUTED (all	figures in rupee	s)		T-10-10-10-10-10-10-10-10-10-10-10-10-10-
Details of Credit	Apr	May	June	July	Aug	Sept
B) DETAILS OF EDUCATION C	ESS RECEIVED AND	DISTRIBUTED (a	all figures in rupe	es)	Transmission of the second of	1, <del>1 </del>
		· ·	Фp.			
Details of Credit	Apr	May	June	July	Aug	Sept
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For SUMMIN BUILERS
Partner

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

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

31.12.11

Dear Sir,

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

Ref: Our STC No. AAYFS2757CST001

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

# SUMMIT BUILDERS

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

- 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 known 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 Summit Builders

Authorized signatory

