O/C 425

Hiregange & Associates LLP
Chartered Accountants

Date: 29.04.2022
To
The Commissioner (Appeals-II),
07th Floor, GST Bhavan,
L.B. Stadium Road, Basheer Bagh,
Hyderabad – 500 004.
Dear Sir,

Sub: Filing of Appeal to Appellate authority in Form ST-4.

Ref: Order-in-Original No. 09/2021-22 (S.Tax-Adjn) dated 23.12.2021 pertaining to M/s. Modi & Modi Constructions

1. We have been authorized by M/s. Modi & Modi Constructions to submit an appeal to the above referred Order-in-Original No. 09/2021-22 (S.Tax-Adjn) dated 23.12.2021 and represent before your good office and to do necessary correspondence in the above referred matter. A copy of authorization is attached to the appeal.
2. In this regard, we are herewith submitting the appeal in Form ST-4 along with authorization letter and other annexures referred in the appeal along with this letter.
3. Further, we would like to bring to your notice that the time limit for filing the appeal against the order of Appellate Authority is 2 months from the date of receipt of order as per Section 86 of the Finance Act, 1994 i.e., 2 months from 23.12.2021 and the same was expired on 23.03.2022.
4. In this regard, we would like to state that, the Hon'ble Supreme Court taking the Suo-Moto cognizance of the difficulties faced due to the rapidly escalating corona virus outbreak (COVID-19), vide order dated 23.03.2020 read with order dated 08.03.2021 and read with order dated 27.04.2021 had held that the limitations from 14.03.2020 shall stand extended till further orders, which was brought to an end permitting the relaxation of period of limitation between 15.03.2020 and 14.03.2021. Thereafter, considering the second wave, the Hon'ble SC further extended the relaxation till 02.10.2021, which was finally

extended till 28.08.2022 vide the Hon'ble Supreme Court vide Misc Application no. 21/2022 in MA 665/2021 in SMW(C) No. 03/2020 dated 10.01.2022 for the purpose of limitation as may be prescribed under the general or special laws. Further the Hon'ble court has stated that:

"*In case in cases where the limitation would have expired during the period between 15.03.2020 - 28.02.2022, Notwithstanding the actual balance period of limitation remaining all persons shall have a limitation period of 90 days from 01.03.2022, in the event the actual balance period of limitation remaining with effect from01.03.2022 is greater than 90 days, that longer period shall apply.*"

5. On conjoint reading of the above and considering the latest limitation order issued by the Hon'ble Supreme court as referred above, the period between 15.03.2020 to 28.02.2022 shall be excluded in calculating the limitation in respect of all the proceedings such as the filing of petitions/applications/suits/appeals, in any court/tribunal/forum in India, irrespective of the limitation prescribed under the general law or special law (either central or state), whether condonable or not.
6. Accordingly, the time limit for filing the appeal after considering the Supreme Court Suo Moto Extension will be 28.05.2022. In this regard, we would like to state that the appeal is filed well within the time limit. Therefore, we request your good office to kindly acknowledge the receipt of the appeal, admit and post the hearing at the earliest.

We shall be glad to provide any other information in this regard.

Thanking You,

Yours faithfully,

For M/s. Hiregange & Associates LLP
Chartered Accountants

Lakshman Kumar

CA Lakshman Kumar K
Partner Designate

Hiregange & Associates LLP Chartered Accountants Hyderabad

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FORM ST-4

Form of Appeal to the Commissioner (Appeals-II)

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

BEFORE COMMISSIONER (APPEALS-II), 7TH FLOOR, L.B STADIUM ROAD, BASHEERBAGH, HYDERABAD-500 004

(1) Appeal No.	________of 2022
(2) Name and address of the Appellant	M/s Modi & Modi Constructions., 5-4-187/3& 4, 2"d Floor, Soham Mansion, M.G. Road, Secunderabad -500003
(3) Designation and address of the officer Passing the decision or order appealed against and the date of the decision or order	Deputy/Assistant Commissioner of Central Tax and Customs, Secunderabad GST Division & Secunderabad Commissionerate, Salike Senate, D.No.2-4-416 & 417, Ramgopalpet, MG road, Secunderabad-500003. ORDER-IN-ORIGINAL No. 09/2021-22 (S.Tax-Adjn) dated 23.12.2021
(4) Date of Communication to the Appellant of the decision or order appealed against	24.12.2021.
(5) Address to which notices may be sent to the Appellant	M/s Hiregange & Associates, 4th Floor, West Block, Srida Anushka Pride, Above Lawrence and Mayo, Road No.12, Banjara Hills, Hyderabad, Telangana - 500 034 Email: venkataprasad@hiregange.com Mob: +91 89781 14341 **(And also copy to the Appellant)**
(5A)(i) Period of dispute	April 2015- June 2017
(ii) Amount of service tax, if any demanded for the period mentioned in the Col. (i)	42,07,651/- under the section 73 of the Finance Act, 1994.
(iii) Amount of refund if any claimed for the period mentioned in Col. (i)	NA
(iv) Amount of Interest	Interest u/s 75 of Finance Act, 1994.
(v) Amount of penalty	4,20,765/- as per section 76 and 10,000/- under section 77 of the Finance at, 1994.
(vi)Value of Taxable Service for the	NA

period mentioned in Col.(i)	
(6) Whether Service Tax or penalty or interest or all the three have been deposited.	An amount of Rs. 2,59,503 /- was already paid while filing the ST-3 returns and an amount of Rs. 56,070 /- was paid vide Challan No.________ dated ________ which can be adjusted towards pre-deposit under Section 35F of Central Excise Act, 1944.
(6A) Whether the appellant wishes to be heard in person?	NA
(7) Reliefs claimed in appeal	NA

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Appellant

BRIEF FACTS OF THE CASE:

A. M/s.Modi & Modi Constructions, Secunderabad (hereinafter referred to as 'Appellant) is mainly engaged in the sale of residential villas to prospective buyers during and after construction.

B. Sale of Flats after receipt of Completion Certificate (CC) without any agreement of construction: In these transactions, sale deed is executed for the entire sale consideration without entering into any construction agreement. As the flats sold after CC is not leviable to service tax, Appellant has not paid any service tax on the same.

Eg: For instance, the villa No. 85 was booked on 28.05.2016 with agreed price of Rs.38,00,000 + taxes and registration charges. The copy of the booking form is enclosed as annexure IV and for the entire amount the sale deed dated 04.08.2016 was executed which is enclosed as annexure V and as seen from the receipt's statements, Appellant received Rs.40,81,851/- which consists of

i. Rs.38,00,000 towards sale deed (Rs.50,000/- was not received during the subject period);

ii. Rs.2,81,300 towards VAT & registration charges and

iii. Rs.50,544/- towards water & electricity connection/deposits;

As the above referred flat is sold after OC, Appellant had not paid any service tax on the same. Further, the amounts received towards VAT, registration charges, water and electricity connections are not leviable to service tax therefore Appellant had not paid any service tax on the same.

C. Sale of Flats after receipt of Completion Certificate (CC) with agreement of construction: In these cases, Appellant is selling the villas by entering into sale deed but the customers are asking to make extensive changes to the villas therefore Appellant is entering into agreement of construction to make changes. In most of the cases, sale deed is executed for the entire sale consideration and in some cases **Sale deed is being executed for semi-finished construction along with an agreement of construction.** As the flats sold after CC is not leviable to service tax, Appellant has not paid any service tax on sale deed value but paid service tax only on amounts received towards construction agreements

D. Sale of Flats before receipt of Completion Certificate (CC): In these transactions, Appellant is executing sale deed for semi-finished flat along with an agreement of construction. Sale deed is registered and appropriate 'Stamp Duty' has been discharged on the same. Appellant is discharging service tax on agreement of construction value after availing deduction towards sale deed value and non-taxable receipts

Eg: For instance, the Villa No. 74 was booked in the year 2012 wherein the agreement of sale was entered for total consideration of Rs.43,05,000 + taxes + registration charges etc., and the sale deed dated 28.02.2013 was executed for Rs.15,00,000 conveying the title of the land as well the semi-finished flats and balance consideration was agreed towards the construction work to be undertaken as on that date (Rs.28,05,000 vide construction agreement dated 28.02.2013). Copy of the sale deed and construction agreement is enclosed as annexure VI.

E. The details of no of flats booked before OC and after OC are as follows

Particulars	No of Flats
No of Villas booked before receipt of CC (Taxable as the flats are booked before CC)	11
No of Villas booked after receipt of CC (Not-taxable as the flats are booked after CC)	16
No of Villas booked after receipt of CC but with Construction Agreement (Taxable only to the extent of Agreement of Constructions)	4
Total	**31**

F. Completion certificate from the 'chartered engineer' for 33 villas was obtained on 05.05.2013 and applied for Occupancy Certificate (OC) on 05.11.2014 and same is under process.

G. The amount charged from the customers are as under:

  i. Value towards the sale deed
  ii. Value towards the construction agreement
  iii. Other Charges like electricity charges, etc.
  iv. Collection of taxes like VAT, Service Tax, Stamp Duty and Registration Charges from the buyer

H. The levy of service tax on such arrangements has seen a fair share of litigation and amendments. The Appellant is also a party to the litigation process and matters for earlier periods are pending at various adjudication/judicial forums.

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I. In July 2012, the service tax law underwent a paradigm shift and importantly, the exemption for personal use available for construction of residential complexes was removed and also the condition of having more than 12 residential units was dispensed with. Accordingly, it became evident that service tax was payable on the construction agreement as per valuation prescribed under Rule 2A of the Service Tax (Determination of Value) Rules, 2012 i.e. on a presumed value of 40% of the contract value. The Appellant regularly discharged the service tax on the said value in normal course. It also discharged service tax on other charges. However, it did not discharge service tax on sale deed value, which is in the nature of immovable property and on the value of taxes collected.

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

Description	Receipts	Non taxable	Taxable
Sum of towards sale deed	66,085,098	66,085,098	0
Sum of towards agreement of construction	3,426,600	0	3,426,600
Sum of towards other taxable receipts	172,289	0	172,289
Sum of towards VAT, Registration charges, etc	5,365,770	5,365,770	0
Total	75,049,757	71,450,868	3,598,889

K. Accordingly, the value of taxable services constituted 40% of Rs.35,98,889/- i.e. Rs.14,39,555/- and the service tax thereon @ 12.36%/14%/14.5%/15% constituted Rs.2,05,803/-. It was also explained that the actual payment of service tax amounted to Rs.205,803/-.

L. Previously, several SCN's were issued covering the period upto March 2015 with sole allegation that "*services rendered by them after execution of sale deed against agreements of construction to each of their customers to whom the land was already sold vide sale deed are taxable services under "works contract service".*"

i. Vide Para 3of SCN dated 12.04.2010and Para 2 of the Order adjudicating the said SCN

ii. Vide Para 3 of Second SCN dated 23.04.2011

iii. Vide Para 2 of third SCN dated 24.04.2012

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iv. Vide Para 2 of fourth SCN dated 02.12.2013

v. Vide Para 2 of fifth SCN dated 24.09.2014

vi. Vide Para 2 of sixth SCN dated 18.04.2016

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

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

Period	SCN	Amount	Status
2009	HQPQR No. 34/2010 Adjn (ST)(ADC) dated 12.04.2010	Rs.6,04,187/-	Final Order No. A/30172-30178/2019
2010	OR No.59/2011-Adjn (ST) Gr. X,dated 23.04.2011	Rs.12,06,447/-	CESTAT Final Order No.A/30575/ 2019 dated 03.10.2019
2011	OR No. 53/2012 Adjn (ADC) dated 24.04.2012	Rs.27,61,048/-	
Jan 12 to Jun 12	OR No. 81/2013-Adjn. (ST)(ADC) dated 02.12.2013	Rs. 11,87,407/-	Settled under Sabka Vishwas Scheme
July 2012 to March 2014	OR No.109/2014 Adjn (ST) (JC) dated 24.09.2014	Rs. 38,35,321/-	
April 2014 to March 2015	OR No. 25/2016-Adjn (ST) (JC) dated 18.04.2016	Rs. 6,30,349/-	

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

P. The SCN was issued on 16.04.2018 proposing an amount of Rs. 42,07,65/- and applicable interests with the penalty under sections 75,76 and 77 of the Finance Act 1994. In this regard, the Appellant has replied to the SCN on 14.06.2018.

Q. Subsequently, Appellant has attended the personal hearing and submitted the documents such as party-wise ledgers for the period April 2015 to June 2017, copy of sale deeds and copy of completion certificates.

R. Subsequently. Appellant has received the Order in Original No. 09/2021-22 dated 23.12.2021 confirming the following demands

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a) I confirm the demand of an amount of Rs. 42,07,651/- (Rupees Forty-Two Lakhs Seven Thousand Six hundred and Fifty-One only) including Cesses) being service tax payable on the taxable services rendered by them during the period from April, 2015 to June, 2017, in terms of sub-section (2) of Section 73 of the Finance Act, 1994; against M/s. Modi & Modi Constructions; on the grounds discussed supra

b) In terms of Section 75 of the Finance Act, 1994, I order M/s. Modi & Modi Constructions to pay interest at appropriate rates, on the amount mentioned at (a) above; Penalty should not be imposed on them under Section 76 of the Finance Act, 1994 for the contravention of Rules and Provisions of the Finance Act, 1994 and

c) I impose a penalty of Rs.4,20,765/- (Rupees Four Lakhs Twenty Thousand Seven Hundred and Sixty Five only) (being 10% of the ST payable) on M/s. Modi & Modi Constructions, under Section 76 of the Finance Act, 1994, for failure to pay Service Tax; and

d) I impose a Penalty of Rs.10,000/- (Rupees Ten Thousand Only) on M/s. Modi & Modi Constructions under Section 77 of the Finance Act, 1994 for failure to declare the right taxable incomes in their ST-3 return.

Aggrieved by the impugned order, which is contrary to facts, law and evidence, apart from being contrary to catena of judicial decisions and beset with grave and incurable legal infirmities, the Appellant prefers this appeal on the following grounds (which are alternate pleas and without prejudice to one another) amongst those to be urged at the time of hearing of the appeal.

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GROUNDS OF APPEAL

1. Appellant submits that the impugned order is ex-facie illegal and untenable in law since the same is contrary to facts and judicial decisions.

2. Appellant submits that the present proceedings and the issuance of the impugned SCN and Order-in-original were without authority of the law as the provisions of the Finance Act, 1994 which authorizes the levy and collection of Service tax were repealed in terms of Section 19 of Constitution (one hundred and first amendment) Act, 2016 read with Section 173 of CGST Act, 2017. Further, Section 174 of CGST Act, 2017 as amended only saves the proceedings already instituted before the enactment of the CGST Act, 2017 (w.e.f. 01.07.2017) whereas the issuance of the impugned SCN and Order was initiated after 01.07.2017. Therefore, the present proceedings do not sustain. The reference of Section 174(2) of CGST Act, 2017 by the impugned order do not help as it only saves the proceedings already initiated as on 01.07.2017 and not the fresh proceedings initiated after 01.07.2017.

In Re: Impugned order is not valid

Impugned order beyond SCN

3. Appellant submits that the impugned SCN has clearly stated that the services rendered after execution of sale deed against agreement of constructions are taxable and it has never proposed to demand service tax on sale deed values. An extract of the same has been provided for your ready reference:

   *"As seen from the records, the assessee entered into 1) a sale deed for sale of undivided portion of land together with semi-finished portion of the flat and ii) agreement for construction, with their customers. On execution of the sale deed the right in a property got transferred to the customer, hence the construction service rendered by the assessees to their customers under agreement of construction is classifiable under " Works Contract Service" under Section 65 (105) (zzzza) under Service tax as there exists service provider and receiver relationship between them. As there is transfer of property in goods in execution of the said construction agreements, **it appears that the services rendered by them after execution of sale deed against agreements of construction to each of their customers to whom the land was already sold are taxable services under "Works Contract Service".***

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4. Further, Appellant would like to draw our attention towards the Para 4 of the Show Cause Notice which reads as follows

   "As per the information furnished by the assessee vide letter dated 15.02.2018 along with statements, it is seen that "the assessee" have rendered taxable services under the category of "Works Contract Services" during the period April, 2015 to June, 2017. The assessee had rendered services for a taxable value of Rs.750,49,757/-. After deduction of VAT of Rs.40,12,405/- the taxable value works out to Rs. 7,10,37,352/- on which service tax (including Education and S & H.E cess) works out to be Rs.42,07,651/- for services rendered during the said period, as detailed in the annexure enclosed to this notice.

5. On conjoint reading of both the paragraphs, it is clear that on one hand the impugned Show Cause Notice is stating that the Appellant is liable only the construction services rendered by the Appellant post execution of sale deed and on other hand while quantifying the taxable value, it has considered the entire receipts. To be on point, it has not even stated the basis of such value as to where it has derived. The notice has merely mentioned that the values submitted by the appellant which include both value towards sale deed and construction services were considered. Since, the notice is self-contradictory and erroneous, the SCN shall not sustain and the impugned order based on such SCN is not valid.

6. Appellant submits that the impugned order needs to be set aside for more than 1 more as follows:
   a. The SCN itself is erroneous, the order based on such SCN shall not sustain and needs to be set aside.
   b. The findings of the impugned order is not in line with the allegations of the SCN and are beyond the scope of SCN.
   c. The SCN has clearly stated that the value of the sale deed is not subjected to the service tax. However, the impugned order has given a finding on the valuation and confirmed the demands on the same.

Therefore, the impugned order has clearly travelled beyond the SCN and hence is not valid to that extent. Relied on Commissioner v. Shital International — 2010 (259) E.L.T. 165 (S.C.) wherein it was held that *"it is trite law that unless* *the foundation of the case is laid in the show cause notice, the revenue cannot be permitted to build up a new case against the assessee.".*

7. Appellant further submits that likewise the impugned SCN, the impugned order is also self-contradictory. On one hand, it is stating that there are two agreements out of one is with respect to the sale of land which is totally out of purview of service tax and on other hand, it is stating that entire value of contract including the value towards the sale of undivided portion of land are liable to service tax.

   "16.8 The undisputed facts of the case are that the noticee had entered in to two agreements with such prospective buyers - one whereby they agreed to transfer undivided share of land relating to the houses to be constructed on works contract basis and the second, whereby they agreed to undertake construction of houses and transfer them to buyers on terms specified which included payment of sums due at different stages of construction of the houses/villas. The total consideration is received in to two parts- one representing the value of undivided share of land and the other the taxable value of construction services provided. The assessee seemed to have determined the taxable value of the works contract services provided to be 40% of the value of such services earmarked (after excluding land value) and claimed it to be in accordance with Rule 2(A) (ii) of the Service tax (Determination of Value) Rules, 2006 and paid service tax accordingly. The allegation in the notice is that they had short-paid service tax in contravention of Rule 2(A) (ii) of the Service Tax (Determination of Value) Rules, 2006 since the noticee did not include the value of the land as part of the total amount charged for the works contract while arriving at the taxable value."

8. Appellant submits that the SCN has never disputed the valuation adopted by the Appellant, however, the impugned order itself has stated that contract value includes the value towards the sale of undivided portion of land. This clearly shows that the impugned order has travelled beyond the SCN to confirm the demand.

9. Appellant submits that the adjudicating authority has not at all made an attempt to understand the transaction undertaken by the Appellant and the scope of different agreements entered with the customer. Without verifying the scope of the agreements, the impugned order has simply confirmed the

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demand by extracting various definitions of Finance Act, 1994 and without giving any reasons why the amounts received by the Appellant is taxable. This shows that impugned order is not reasoned order and hence not valid and requires to be set aside. In this regard Appellant wish to rely on

a. Sant Lal Gupta v. Modern Coop.G.H.Society Ltd. — 2010 (262) E.L.T. 6 (S.C.) wherein it was held that *"The reason is the heartbeat of every conclusion. It introduces clarity in an order and without the same, the order becomes lifeless. Reasons substitute subjectivity with objectivity. The absence of reasons renders an order indefensible/unsustainable particularly when the order is subject to further challenge before a higher forum. Recording of reasons is principle of natural justice and every judicial order must be supported by reasons recorded in writing. It ensures transparency and fairness in decision making. The person who is adversely affected must know why his application has been rejected."*

b. *AC of CTD Vs. Shukla and Brothers*, 2011 (22) S.T.R. 105 (S.C.)

c. *State of Orissa* v. *DhaniramLuhar* - (2004) 5 SCC *568;*

In Re: Flats sold after receipt of Completion Certificate are not leviable to service tax

10. Appellant submits that as stated in background facts, 'Completion certificate' from the Chartered Engineer was obtained on 05.05.2013 for the 33 villas and applied for occupancy certificate on 05.11.2014 and 20 villas were booked after this date and sale deed is being executed for the entire sale value of villas. In such circumstances, no service tax is liable on the amounts received towards said villas since same is 'sale of immovable property' and it was specifically provided in Section 66E(b) of Finance Act, 1994 that service tax is not liable for the villas booked after completion certificate date (Statement showing amounts received towards flats booked after Completion Certificate but with construction agreement is enclosed as Annexure VIII)

11. In this regard, Appellant submits that the impugned order vide Para 29 has stated that *"29 As per the Provisions of Telangana Building Rules 20 12, "Upon completion of the construction, the builder or the developer of the building has to apply for the Completion Certificate to the municipal authority" If the building is constructed as per the building approval plan and if it meets other building standards, the concerned authority will issue completion certificate. As per the law the "competent authority" means the Government authority and it is mandatary to obtain such certificate from the Municipal authorities. The*

completion certificates submitted by the assessee are issued by Chartered Engineer / Registered Valuer and not by the Competent authority of the government as sPecified and as such the completion certificates obtained from the Chartered Engineer/ registered valuer/architect by the assessee are not valid and proper documents for this purpose and thus, they are liable for rejection"

12. In this regard, Appellant submits that the finding of the impugned order that as per the provisions of Telangana Building Rules, 2012, the builder or developer has to apply for the completion certificate to the municipal authority is not correct in as much as there is no such requirement under those rules. Appellant submits that the above referred rules only prescribes that the builder or developer has to obtain "Occupancy Certificate" and not the "Completion certificate". Hence, the confirmation of demand on such ground is not correct and the same needs to be dropped.

13. Appellant submits that the receipt of 'occupancy certificate' is not relevant for determining the service tax liability and it is only receipt of 'completion certificate' that is relevant to determine the service tax liability under section 66E(b), *ibid* which reads as under:

(b) construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration is received after issuance of ***completion-certificate*** *by the competent authority.*

Explanation.—For the purposes of this clause,—

(I) the expression "competent authority" means the Government or any authority authorised to issue ***completion certificate*** *under any law for the time being in force and in case of non-requirement of such certificate from such authority, from any of the following, namely:—*

(A) architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972); or

(B) chartered engineer registered with the Institution of Engineers (India); or

(C) licensed surveyor of the respective local body of the city or town or village or development or planning authority;

(II) the expression "construction" includes additions, alterations, replacements or remodelling of any existing civil structure.

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14. From the above referred section, it is very clear that if the entire consideration is received after issuance of **'Completion Certificate'** by the competent authority, the same is excluded from the purview of Section 66E(b) of Finance Act, 1994. However, the said section has not referred 'Occupancy Certificate' anywhere.

15. Further, explanation - I clarifies that the **"competent authority"** means the Government or any authority who is authorized to issue **completion certificate** under any law for the time being in force and in case of non-requirement of such certificate from competent authority the same can be obtained from specified persons under Finance Act 1994. In the instant case, completion certificate has been obtained from the chartered engineer who is authorized to issue the same.

16. Appellant would like to submit that the completion and occupancy certificate are two different things and cannot be interchanged. Completion Certificate is the certificate which certifies that the building is completed as per the approved plan and meets other requirements such as distance from road, height of the building etc.

17. However, the Occupancy Certificate is the certificate which certifies that the building has been complied with all the required building standards, local laws and is safe to occupy. Occupancy certificate will be issued by municipal authorities that provide no objection to occupy the building for its specified use. The Occupancy Certificate will be issued only once the building has been completed in all respects and can be occupied.

18. This shows that the completion certificate precedes the occupancy certificate, and both are completely different. Further, Section 66E(b) refers the completion certificate but not the occupancy certificate. In state of Telangana, there is no requirement to obtain completion certificate from any authority and there is only requirement to obtain Occupancy Certificate from GHMC. Since there is no requirement to obtain completion certificate from the government or any authority, Appellant have obtained the same from a Chartered Engineer who is a professional capable of issuing such certificate. Hence, the confirmation of demand by the impugned order is not correct and the same needs to be dropped.

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No Service tax on sale of semi-finished flat

19. Appellant submits from the findings of the impugned order; it is clear that the adjudicating authority itself has admitted that there are two agreements out of which one is taxable and the other being not liable to service tax involving the transfer of immovable property. However, the impugned order while confirming the demand has considered the same.

20. In this regard, Appellant submits that the sale of semi-finished flat is ***transfer of immovable property which is not leviable to service tax.*** In the present case, the agreement of sale deed is entered for sale/register of semi-finished flat which is an immovable property. Accordingly, the amount received for sale of semi-finished flat is not liable to service tax. On the basis of same, Appellant submits that the confirmation of demand by the impugned order is not sustainable and requires to be set aside.

21. Appellant further submits that there is no service tax levy on sale of semi-finished flat as the same was excluded from the definition of 'service' u/s. Section 65B(44) of Finance Act, 1994 ("Transfer of title in goods or immovable property, by way of sale").

22. Appellant submits that the impugned order vide Para 16.6 and vide Para 23 stated that

16.6 In the instant case the assessees are paying VAT, hence there appears to be a transfer of property involved in the execution of work. Further the contract was for the purpose of construction of complex, which is a declared service. So, the work under taken by the assessees appear to satisfy the definition specified at Section 658 (541 of Finance Act, 1994 and the same can be termed as "Works Contract service"

23. The noticee took the argument that they are not liable for pay Service tax on those flats sold after completion certificate as per Section 66E(b) of Finance Act 1994 and that after deduction of the same, they have paid the tax @ 40 % abatement on the remaining amounts received towards agreement for construction with customers. This is undisputedly a transaction involving (execution of works contract and accordingly Section 66 E (h) of Finance Act, 1994 ("service portion in the execution of a works contract") read with Rule

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2A(ii) of the Service Tax (Determination of Value) Rules, 2006 are the relevant legal provisions in this instant case."

23. In this regard, Appellant submits that the finding of the impugned order is not at all correct in as much as the sale of flats after receipt of completion certificate becomes an immovable property and will go out of the purview of works contract definition under Section 65B(54) of Finance Act, 1994. Once the same is not a works contract service, there is no liability to pay service tax on the sale of immovable property. Hence, the finding of the impugned order needs to be set aside.

24. Appellant further submits that value of 'agreement of sale' consists of two parts namely 'undivided portion of land' and 'semi-finished flat. The semi-finished flat represents the construction work already done prior to booking of flat by the prospective buyer. The work undertaken till that time of entering 'AOS' is nothing but work done for self as there is no service provider and receiver. It is settled law that there is no levy of service tax on the self-service and further to be a works contract, there should be a contract and any work done prior to entering of such contracts cannot be bought into the realm of works contract. In this regard reliance is placed on the following:

   a. Apex court judgment in Larsen and Toubro Limited v. State of Karnataka — 2014 (303) E.L.T. 3 (S.C.): ***"115.*** *It may, however,* ***be clarified that activity of construction undertaken by the developer would be works contract only from the stage the developer enters into a contract with the flat purchaser****. The value addition made to the goods transferred after the agreement is entered into with the flat purchaser can only be made chargeable to tax by the State Government."*

   b. **Jurisdictional CESTAT decisions in case of Modi & Modi Construction Vs CCE, Hyderabad -II 2021 (45) GSTL 398 (Tri-Hyd) wherein it was held that "***11. The second question is the nature of the contract on which service tax is proposed to be charged. The SCN itself states that the plots along with semi-finished buildings were sold to the buyers under the sale agreement. Thereafter, a separate agreement was entered into with the individual home owners for completion of the building/structure as per the agreement. In other words, there is no* *agreement for completion of the entire complex but there are a number of agreements with each individual house owner for completion of their building. In other words, the individual house owner is engaging the appellant for construction of the complex for his personal use as residence. The explanation to Section 65 (91a) categorically states that personal use includes permitting the complex for use as residence by another person on rent or without consideration. Therefore, it does not matter whether the individual buyer uses the flat himself or rents it out. There is nothing on record to establish that the individual buyers do not fall under the aforesaid explanation. For this reason, we find no service tax is chargeable from the appellant on the agreements entered into by them with individual buyers for completion of their buildings as has been alleged in the SCN. Consequently, the demand needs to be set aside and we do so. Accordingly, the demands for interest and imposition of penalties also need to be set aside"*

c. CHD Developers Ltd vs State of Haryana and others, 2015 -TIOL-1521-HC - P&H-VAT wherein it was held that *"45. In view of the above, essentially, the value of immovable property and any other thing done prior to the date of entering of the agreement of sale is to be excluded from the agreement value. The value of goods in a works contract in the case of a developer etc. on the basis of which VAT is levied would be the value of the goods at the time of incorporation in the works even where property in goods passes later. Further, VAT is to be directed on the value of the goods at the time of incorporation and it should not purport to tax the transfer of immovable property."*

25. Appellant further submits that to be covered under the definition of works contract, one of the vital conditions is that there should be transfer of property in goods leviable for sales tax/VAT. Undisputedly sale of undivided portion of land along with semi-finished flat is not chargeable to VAT as there is no transfer of property in goods is involved and it is mere sale of immovable property (same was supported by above cited judgments also). Therefore, said sale cannot be considered as works contract and consequently no service tax is liable to be paid. All the goods till the prospective customer becomes owner (i.e. upto entering of 'Agreement of sale') has been self-consumed and not transferred to anybody. Further goods, being used in the construction of semi-finished flat, have lost its identity and

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been converted into immovable property which cannot be considered as goods therefore the liability to pay service under works contract service up till the execution of 'Agreement of sale' would not arise.

26. Appellant submits that once it is concluded that the amount received towards sale deed is not taxable then there is no short payment of service tax, therefore, the impugned order needs to be set aside.

27. Appellant submits that the impugned order vide Para 16.8 has given a finding that *"the allegation in the notice is that they had short-paid service tax in contravention of Rule 2A(ii) of the Service Tax (Determination of Value) Rules, 2006 since the Appellant did not include the value of the land as part of the total amount charged for the works contract while arriving at the taxable value."*

28. In this regard, Appellant submits that the finding of the impugned order is not at all correct in as much as the show cause notice has never disputed the valuation adopted by the Appellant. Therefore, the question of inclusion of sale deed values in the taxable values is not correct and the same needs to be set aside.

29. Appellant further submits that once the sale deed is entered, the right in the semi-finished flat is transferred to the customers and for completion of balance construction, Appellant has been entering into construction agreement on which appropriate service tax has been already paid. In this regard, Appellant submits that the agreement entered with customer involves only transfer of property in goods along with services and does not involve transfer of land as the same was already transferred to the customer by entering into sale deed. Once the transaction does not include land, there is no requirement to include the value of land while calculating the service tax. Hence, the finding of the impugned order that the value of land shall be included for the purpose of valuation is not correct and the same needs to be set aside.

In Re: Other non-taxable receipts (Corpus fund, Electricity deposit, water charges, service tax etc.,) are not liable – hence shall not be included in 'taxable value'

30. Appellant further submits that the adjudicating authority while confirming the demand vide Para 32 stated as follows

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"32. I find that the assessee has referred to "nontaxable receipts" in his worksheet which he claims has to be deducted while determining the taxable value. In his submissions, he contends that VAT, registration charges, Stamp duty, electricity charges are to be deducted. I find that the notice itself has not taken VAT and registration charges for purpose of quantification of taxable value. Therefore, it is not a bone of contention between the Department and the assessee. As regards other "non taxable receipts" as claimed by the Appellant, he has not provided any documents except the worksheet. Without any other material facts on record, I am not in a position to examine the nature of the supposed non taxable receipts. The onus is on the Appellant to provide supporting documents to substantiate his contention that these are not to be taken into consideration for determining the taxable value. They have failed to do so. Here, I must point out that under Rule 2A(ii), total amount charged for the work contract is to be taken for abatement and "total amount" has been defined under the said rules as "sum total of the gross amount charged for the works contract and the fair market value of all goods and services supplied in or in relation to the execution of work contract, whether or not supplied under the same contract or any other contract after deducting

i) the amount charged for such goods or services, if any

ii) the value added tax or sales tax, if any levied thereon"

31. Appellant submits that the finding of the impugned order that the Appellant has not submitted any documents is not at all correct in as much as the adjudicating authority has not asked for such documents. If the documents are not available, the department has the liberty to request the documents instead of confirming the demand. In the instant case, no such request is made by the adjudicating authority. It is settled law that the department cannot confirm the demand by merely stating that the documents are not submitted. Hence, the impugned order to that extent needs to be set aside.

32. Appellant submits that the amounts classified as non-taxable receipts includes electricity charges, corpus fund etc. Appellant submits that these receipts towards

a. Corpus fund which is collected & totally kept in separate bank account and transferred to society/association once it is formed, collection of

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corpus fund & keeping in separate bank account and subsequent transfer to association/society is statutory requirement;

b. Electricity deposit collected & totally remitted/deposited with the 'electricity board' before applying electricity connection to the villa and Appellant does not retain any amount out of it; this deposit is collected & remitted as per the statutory provisions of AP Electricity Reform Act 1998 r/w rules/regulations made there under;

c. Water deposit collected & totally remitted to 'Hyderabad Metropolitan Water Supply & Sewerage Board (HMWSS)' before taking the water connection. This Deposit amount also includes water consumption charges for first two months along with sewerage cess. All these deposits are collected & paid in terms of HMWSS Act, 1989 r/w rules/regulations made thereunder;

d. Service tax collected & remitted to the Central government as per the provisions of Finance Act, 1994;

As seen from the above, all these charges collected 'other non-taxable receipts' are statutory charges/deposit and received as mere reimbursements of expenses/charges incurred/paid on behalf of customers and does not involve any provision of service. Hence same shall be excluded from the taxable value *inter alia* in terms of Rule 5(2) of Service tax (determination of value) Rules, 2006.

33. Judicially also it was held that above charges are not to be included in taxable value. Relied on ICC Reality & Others Vs CCE2013 (32) S.T.R. 427 (Tri. - Mumbai); Karnataka Trade Promotion Organisation v. CST 2016-TIOL-1783-CESTAT-BANG; hence demand does not sustain to this extent. To evidence the receipt of corpus fund, service tax and electricity charges, Appellant is herewith enclosing the sample copies of ledger accounts of the customers as Annexure VII.

In Re: Re-quantification of demand

34. Appellant submits that it is only sole allegation of SCN (Para 2) that construction agreements are subject to service tax under the category of "works contract", no allegation has been raised to demand service tax on the sale deed value. However, going through the annexure to the SCN, it can be observed that though the allegation is to demand service tax on construction agreements, the quantification is based on gross amounts mentioned above

for all the activities including amounts received towards the "sale deeds". This clearly shows that the finding of the impugned order is not correct and the same needs to be set aside.

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

Particulars	As per Noticee	As per SCN
Gross Receipts	75,049,757	75,049,757
Less Deductions		
Sale Deed Value	66,085,098	0
VAT, Registration charges, stamp duty and other non-taxable receipts	5,365,770	4,012,405
Taxable amount	3,598,889	71,037,352
Abatement @ 40%	1,439,555	28,414,941
Service Tax as applicable	205,803	4,207,651
Actually Paid	205,803	
Balance Demand	0	4,207,651

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

<u>Cum-tax benefit under Section 67 should be extended</u>

36. Appellant submits that assuming but not admitting there is a liability under works contract service for sale of semi-finished flat, then as the Appellant has not collected service tax from the buyer, the benefit of cum-tax requires to be extended to the appellant.

37. Appellant submits that in light of the statutory backup as mentioned above and cases where it was held that when no service tax is collected from the customers the assessee shall be given the benefit of paying service tax on cum-tax basis

a. P. Jani & Co. vs. CST 2010 (020) STR 0701 (Tri.-Ahmd).

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b. Municipal Corporation of Delhi vs CST, Delhi 2009 (016) STR 0654 Tri.-Del

c. Omega Financial Services Vs CCE, Cochin 2011 (24) S.T.R 590

d. BSNL Vs CCE, Jaipure 2011 (24) S.T.R 435 (Tri-Del)

On the basis of above decisions, Appellant submits that the benefit of cum-tax requires to be provided to the Appellant. On the basis of the same, Appellant submits that the cum-tac benefit shall be extended.

In Re: Interest and penalties should not be imposed

38. Without prejudice to the foregoing, Appellant submits that when service tax itself is not payable, the question of interest does not arise. Appellant further submits that it is a natural corollary that when the principal is not payable there can be no question of paying any interest as held by the Supreme Court in Prathiba Processors Vs. UOI, 1996 (88) ELT 12 (SC)

39. Appellant submits that imposition of penalty cannot be merely an automatic consequence of failure to pay duty hence the impugned order imposing the penalty requires to be set aside.

40. Appellant submits that they are under bonafide belief that the amounts received towards sale deeds are not subjected to service tax. It settled position of the law that if the Appellant is under bonafide belief as regards to non-taxability, imposition of the penalties are not warranted. In this regard, wishes to rely on the following judicial pronouncements.

   a. Padmini Products v. Collector —1989 (43) E.L.T. 195 (S.C.)
   b. Commissioner v. Surat Textiles Mills Ltd. — 2004 (167) E.L.T. 379 (S.C.);

41. Appellant submits that, when the tax itself is not payable, the question of penalty under Section 76 does not arise. Further, assuming but not admitting, that there was a tax liability, as explained in the previous paragraphs when Appellant were not at all having the intention to evade the service tax and further also there was a genuine doubt about the liability of tax on land value in the industry where the builder pays tax under Rule 2A Valuation (A huge matter of litigation), Appellant is acting in a bona fide belief, that he is not liable to collect and pay service tax, there is no question of penalty under section 76 resorting to the provisions of Section 80 considering it to be a reasonable cause for not collecting and paying service tax.

42. The Appellant submits that penalty is imposable when the Appellant breaches the provision of the statute with an intent to defeat the scheme of the Act when there is a confusion prevalent as to the leviability and the mala fide not established by the department, it would be a fit case for waiver of penalty as held by various tribunals as under

    a. Vipul Motors (P) Ltd. vs Commissioner of C. Ex., Jaipur-I 2008 (009) STR 0220 Tri.-Del
    b. Commissioner of Service Tax, Daman vs Meghna Cement Depot 2009 (015) STR 0179 Tri.-Ahmd

43. Appellant submits that issue involves interpretation and the periodical notices have been issued to the Appellant, the imposition of penalties under Section 76 is not tenable and the same needs to be set aside. In this regard, Appellant relied on M/s. Phoenix IT Solutions Ltd Vs CCE 2017 (52) STR 182 (Tri-Hyd).

44. Without prejudice to the foregoing, Appellant submits that penalty is proposed under section 77. However, the subject order has not provided any reasons as to why how the penalty is applicable under section 77 of the Finance Act, 1994. Further, the Appellant is already registered under service tax under works contract service and filing returns regularly to the department. Accordingly, the penal provision mentioned under section 77 is not applicable for the present case. As the subject order has not considered these essential aspects, the penalty under section 77 is not sustainable and requires to be set aside.

45. The Appellant submits that in the following two cases, M/s Creative Hotels Pvt. Ltd. Vs CCE, Mumbai (2007) (6) S.T.R (Tri-Mumbai) and M/s Jewel Hotels Pvt Limited Vs CCE, Mumbai-1 (2007) (6) S.T.R 240 (Tri- Mumbai) it was held that "*The authorities below have not given any allegation as to why penalty is required to be imposed upon them. Only because penalty can be imposed, it is not necessary that in all cases penalty is required to be imposed. In this case I accept the explanation of the Appellant and therefore dropped the penalty and allow the appeal.*"

<u>Benefit of Section 80 should be extended</u>

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46. Appellant submits that alleged short/non-payment of service tax was due to various reasons *inter alia*

a. Given understanding that compliance made by Appellant is in accordance with the law.

b. Whatever believed as taxable was duly paid voluntarily.

c. There were divergent views of Courts over the classification of indivisible contracts, taxability of transaction involving immovable property etc.,

d. There was enough confusion prevalent on the applicability of the Service tax among the industry.

e. Matters were referred to larger bench at various instances.

All the above can be considered as reasonable cause and waiver of penalty can be granted in terms of section 80 of Finance Act, 1994. Relied on **CST, Vs Motor World 2012 (27) S.T.R 225 (Kar)**

47. Appellant craves leave to alter, add to and/or amend the aforesaid submissions.

48. Appellant submits that wish to be heard in personal before passing any order in this regard.

For M/s. Modi and Modi Constructions

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Authorized Signatory

PRAYER

Therefore, it is prayed that

a. To set aside the impugned order to the extent aggrieved;

b. To hold that flats/villas sold after receipt of Completion Certificate is not liable to service tax;

c. To hold that service tax is not applicable on amount received towards Sale Deed;

d. To hold that demand should be re-quantified;

e. To hold that no interest and penalties are leviable;

f. To hold that benefit of section 80 shall be extended;

g. Any other consequential relief shall be granted;

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Appellant

VERIFICATION

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

Verified today 29th day of April, 2022

Place: Hyderabad

MODI & MODI CONSTRUCTIONS SEC'BAD

Appellant

BEFORE THE COMMISSIONER (APPEALS-II),
07THFLOOR, GST BHAVAN, L.B. STADIUM ROAD, BASHEER BAGH,
HYDERABAD – 500 004

Sub: Proceedings under Order-In-Original No. 09/2021-22(S.Tax-Adjn) dated 23.12.2021 issued to M/s. Modi and Modi Constructions.

I, Soham Modi, partner hereby authorizes and appoint Hiregange & Associates LLP , Chartered Accountants, Bangalore or their partners and qualified staff who are authorized to act as an authorized representative under the relevant provisions of the law, to do all or any of the following acts: -

a. To act, appear and plead in the above-noted proceedings before the above authorities or any other authorities before whom the same may be posted or heard and to file and take back documents.
b. To sign, file verify and present pleadings, applications, appeals, cross-objections, revision, restoration, withdrawal and compromise applications, replies, objections and affidavits etc., as may be deemed necessary or proper in the above proceedings from time to time.
c. To Sub-delegate all or any of the aforesaid powers to any other representative and I/Appellant do hereby agree to ratify and confirm acts done by our above-authorized representative or his substitute in the matter as my/our own acts as if done by me/us for all intents and purposes.

This authorization will remain in force till it is duly revoked by me/us.
Executed this on 29th April 2022 at Hyderabad

MODI & MODI CONSTRUCTIONS SEC'BAD

Signature

I the undersigned partner of M/s Hiregange & Associates LLP, Chartered Accountants, do hereby declare that the said M/s Hiregange & Associates LLP is a registered firm of Chartered Accountants and all its partners are Chartered Accountants holding certificate of practice and duly qualified to represent in above proceedings under Finance Act, 1994. I accept the above said appointment on behalf of M/s Hiregange & Associates LLP. The firm will represent through any one or more of its partners or Staff members who are qualified to represent before the above authorities.
Dated: 29.04.2022

Address for service:
Hiregange& Associates LLP,
Chartered Accountants,
4th Floor, West Block, Anushka Pride,
above Lawrence & Mayo,
Road Number 12, Banjara Hills,
Hyderabad, Telangana 500034

For Hiregange& Associates LLP
Chartered Accountants

Hiregange & Associates LLP Chartered Accountants Hyderabad

Venkata Prasad P
Partner (M.No. 236558)

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

Sl No.	Name	Qualification	Mem./Roll No.	Signature
1	Sudhir V S	CA	219109	
2	Lakshman Kumar K	CA	241726	
3	Rasika Kasat	CA	243001	

Annexure - P

NATION TAX MARKET

केन्द्रीयकरसहायकआयुक्तकार्यालय,सिकंदराबादमालएवमसेवाकरमण्डल,
सिकंदराबाद।
OFFICE OF THE ASSISTANT COMMISSIONER OF CENTRAL TAX,
SECUNDERABAD GST DIVISION, SECUNDERABAD
SALIKE SENATE, D.No: 2-4-416 & 417, RAMGOPALPET,M.G. ROAD,
SECUNDERABAD- 500 003
Phone 7901243130 E-mail- cgst.secdiv@gov.in

सी.नं.C.No.GEXCOM/ADJN/ST/221/2021-CGST-DIV-SNBD-COMMRTE-SECUNDERABAD दिनांक Date:23.12.2021

DIN: 20211256YO00004.5661

ORDER-IN-ORIGINAL No.09/2021-22 (S.Tax-Adjn)
(Passed by Dr. J. Vidhyadhar Rao, Assistant Commissioner of Central Tax, Secunderabad GST Division)

1 यह आदेश जिस के नाम जारी किया गया है, उस व्यक्ति के निजी उपयोग केलिए यह प्रति मुफ्त में दी जाती है।

This Copy is granted free of charge for the private use of the person to whom it is issued.

2 इस आदेश से किसी भी व्यक्ति को हानि पहुनचती हो तो वे यथा संशोधित वित्त अधिनियम, 1994 की धारा 85(3A) के अधीन, इस आदेश/ निर्णय की प्राप्ति की तारीख से दो महीनों के भीतर आयुक्त (अपील), मुख्यालय, सातवातल, एल बी स्टेडियम रोड, बशीरबाग, हैदराबाद- 4 के समक्ष अपील कर सकते हैं।

Under Section 85 (3A) of the Finance Act, 1994 as amended, any person aggrieved by this order can prefer appeal within two months from the date of communication of such order/decision to the Commissioner (Appeals), Hqrs, Office, 7th floor, L. B. Stadium Road, Basheer Bagh, Hyderabad-4

3. धारा 85 के अंतर्गत आयुक्त (अपील) को कीजानेवाली अपील फॉर्म एस टी-4 में होगी और निर्धारित तरीके से इस का सत्यापन किया जाएगा।

An appeal under Sec.85 to the Commissioner (Appeals) shall be made in form ST-4 and shall be verified in the prescribed manner.

4 अपील का स्वरूप फॉर्म सं. एसटी-4 में दो प्रतियों में फ़ाइल किया जान है और जिस आदेश या निर्णय के विरोध में अपील की जा रही है उसकी एक प्रति भी अपील के साथ संलग्न की जानी है।

The form of appeal in Form No: ST-4 shall be filed in duplicate and shall be accompanied by a copy of the decision or the order appealed against.

5. अपील और जिस आदेश या निर्णय के विरोध में अपील की जा रही है उसकी एक प्रति के साथ निश्चित मूल्य का न्यायालय शुल्क टिकिट लगाना होगा।

The appeal as well as the copy of the decision or order appealed against must be affixed with court fee stamp of the appropriate amount.

***

Sub: Service Tax – M/s Modi & Modi Constructions, Hyderabad – Non-Payment of Service Tax- Issue of Adjudication Order – Regarding.

****

M/s Modi & Modi Constructions., 5-4-187/3& 4, 2nd Floor, Soham Mansion, M.G. Road, Secunderabad -500003 (hereinafter referred to as 'M/s. **MMC' or "the Assessee"**) have registered themselves with the service tax Department vide **Registration No.AAKFM7214NST001**, for payment of service Tax Under the categories of "Works contract service" and "construction of Residential complex service".

2. As seen from the records, the assessee entered into 1) Sale deed for sale of undivided portion of land together with semi-finished portion of the flat and 2) Agreement for construction, with their customers. On execution of the sale deed the right in a property got transferred to the customer, hence the construction service rendered by the assessee thereafter to their customers under agreement of construction are taxable under service tax as there exists service provider and receiver relationship between them. As transfer of property in goods in execution of the said construction agreements is involved, it appears that the services rendered by them after execution of sale deed against agreements of construction to each of their customers to whom the land was already sold **are taxable services under "Works Contract Service".**

3. Accordingly, for the period covering upto March 2015, the following Show Cause Notices and orders had been issued to the Assesse for non-payment of service tax :

SL. NO.	SCN OR NO. &date	Period	Amount of Service Tax demanded (Rs.)	OIO NO. Date
1	HQPOR No.34/2010-Adjn(ST) dated 12.04.2010	2009	6,04,187/-	45/2010-ST Dt.29.10.2010 (Confirmed)
2	OR No. 59/2011-Adjn (ST) Gr.X Dt.23.04.2011	2010	12,06,447/-	48/2012-Adjn(ST) ADC Dt.31.08.2012 (Confirmed)
3	OR No.53/2012-Adjn (ADC) Dt.24.04.2012	2011	27,61,048/-	
4	OR No81/2013-Adjn (ST) (ADC) Dt.02.12.2013	01/2012 to 06/2012	11,87,407/-	06/2020-Adjn(ST) DC Dt.03.08.2020 . The noticee opted for SVLDR Scheme, 2019. The designated Committee issued discharge certificate for full and final settlement of tax dues under Sec 127 of the Finance (No.2) Act, 2019 read with Rule 9 of the Sabka Viswas (legacy Scheme, 2019).
5	OR No.109/2014 Adjn (ST) (JC) Dt.24.09.2014	07/2012 to 03/2014	38,35,321/-	07/2020-Adjn(ST) DC Dt.03.08.2020 . The noticee opted for SVLDR Scheme, 2019. The designated Committee issued discharge certificate for full and final settlement of tax dues under Sec 127 of the Finance (No.2) Act, 2019 read with Rule 9 of the SabkaViswas (legacy Scheme, 2019).

6	OR No. 25/2016-Adjn (ST) (JC) Dt. 18.04.2016	04/2014 to 03/2015	6,30,349/-	05/2020-Adjn(ST) DC Dt.04.08.2020 . The noticee opted for SVLDR Scheme, 2019. The designated Committee issued discharge certificate for full and final settlement of tax dues under Sec 127 of the Finance (No.2) Act, 2019 read with Rule 9 of the SabkaViswas (legacy Scheme, 2019).

4. As per the information furnished by the Assessee along with statements vide their letter dated 15.2.2018 received on 16.2.2018, it was observed that "the Assessee" have rendered taxable services under the category of "Works Contract Services" during the period April, 2015 to June, 2017. The Assesse had rendered services for a taxable value of **Rs. 7,50,49,757/-(Rupees Seven Crores Fifty Lakhs Forty Nine Thousand Seven hundred and Fifty Seven only)**. After deduction of VAT of **Rs. 40,12,405/-** the taxable value works out to **Rs. 7,10,37,352/-(Rupees Seven Crores Ten Lakhs Thirty Seven Thousand Three hundred and Fifty Two only)** on which service tax (including Cesses) worked out to **Rs.42,07,651/-**, as per the relevant annexure to the notice.

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

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

6. The section **65B, 66B, 66D** as inserted in the Finance Act, 1994 by the Finance Act, 2012 w.e.f. 01.07.2012 are reproduced below:

6.1. SECTION 65B (44): "service" means any activity carried out by person for another for consideration, and includes a declared service, but shall not include – (a) an activity which constitutes merely,- (i) a transfer of title in goods or immovable property, by way of Sale, gift or in any other manner; or(ii) a transaction in money or actionable claim; (b) a provision of service by an employee to the employer in the course of or in relation to his employment; (c) fees taken in any Court or tribunal established under any law for the time being in force.

6.2. SECTION 66 B.- There shall be levied a tax (hereinafter referred to as the service tax) at the rate of fourteen per cent on the value of all services, other than those services specified in the negative list, provided or agreed to be provided in the taxable territory by one person another and collected in such manner as may be prescribed.

6.3. SECTION 66 D: Contains the negative list of services. It appears that services provided by the Assessee are not covered under any of the services listed therein.

covered under 66E(h) of the Finance Act, 1994.

6.5. Further, Notification No.25/2012-ST, dated 20.06.2012, as amended specified services which were exempt from payment of Service Tax. It appears that services provided by the Assessee are not covered under any of the services listed therein.

7. The grounds as explained in the Show Cause.cum demand notices issued earlier are also applicable to the present case; the legal position in so far as 'Works Contract Service' is concerned, the said service and its taxability as defined under Sub –clause(zzzza) of Clause 105 of Section 65 of the Finance Act,1994 as existed before 01.07.2012 stands now covered by 65B (54) whereby the said Service being declared service under Section 66E(h) of Finance Act, 1994 and for not being in the Negative List prescribed under 66D, continues to be a taxable service. But for the said changes in legal provision, the status of Service and the corresponding tax liability remained same. Hence, notice is issued in terms of Section **73(1A)** of the **Finance Act, 1994** for the period **April, 2015 to June, 2017.**

8. In view of the above, **M/s. Modi & Modi Constructions, Hyderabad** were issued with a Show Cause Notice vide C.No.V/24/15/02/2018-Adjn. dt.16.04.2018 requiring them to reply to the **Assistant Commissioner of Central Tax, Central Excise and Service Tax, Office of the Assistant Commissioner of Central Tax, Central Excise and Service Tax, Secunderabad GST Division, Secunderabad GST Commissionerate, D. No. 2-4-416&417,1st Floor, Salike Senate, Ramgopalpet, M.G Road, Hyderabad**, within 30(thirty) days of receipt of the notice as to why: -

i) an amount of **Rs. 42,07,651/- (Rupees Forty-Two Lakh Seven Thousand Six hundred and Fifty One only)** (including Cesses) should not be demanded from them towards "Works Contract Service "rendered by them during April, 2015 to June,2017, in terms of Section 73 (1) of the Finance Act, 1994; on the grounds discussed supra; and

ii) **Interest** should not be demanded on the amount at (i) above, under Section 75 of the finance Act, 1994; and

iii) **Penalty** should not be imposed on them under Section 76 of the Finance Act, 1994, for the contravention of Rules and Provisions of the Finance Act, 1994; and

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

9. REPLY TO THE SHOW CAUSE NOTICE:

9.1 The assessee furnished reply to the Show Cause Notice vide their letter dated 14.6.2018 and made the following submissions :

9.2 The assessee stated that during the disputed period for which present notice has been issued, the assessee has undertaken the following type of transactions:

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i. <u>Sale of Flats after receipt of Completion Certificate (CC)</u> : The assessee stated in these transactions, in most of the cases sale deed is executed for the entire sale consideration without entering into any construction agreement and in some cases **sale deed is being executed for semi-finished constructions along with an agreement of construction** and said that the flats sold after CC is not leviable to service tax, he has not paid any service tax on the same but paid service tax only on amounts received towards construction agreements .

ii. <u>Sale of Flats before receipt of Completion Certificate (CC)</u>: In these transactions, the assessee said that he is executing sale deed for semi-finished flat along with an agreement of constructions and said that Sale deed is registered and appropriate "Stamp Duty" has been discharged on the same and is discharging service tax on agreement of constructions value after availing deduction towards sale deed value and non-taxable receipts.

9.3 The assessee submitted details of Villas booked before CC and after CC as follows :

Particulars	No. of Villas
No. of Villas booked before receipt of CC (Taxable as the villas are booked before CC)	11
No. of Villas booked after receipt of CC (Not-Taxable as the villas are booked after CC)	16
No. of Villas booked after receipt of CC but with Construction Agreement (Taxable only to the extent of Agreement of Constructions)	4
Total	31

9.4 The assessee further submitted that Completion certificate from the "Chartered engineer" for 33 Villas was obtained on 05.05.2013 and applied for Occupancy Certificate (OC) on 05.11.2014 and **same is under process.** 20 villas were booked after this date and sale deed is being executed for the entire sale value of villa. In such circumstances, no service tax is liable on the amounts received towards said villas since same is "sale of immovable property" and it was specifically provided in Section 66 E(b) of Finance Act, 1994 that service tax is not liable for the villas booked after completion certificate date. Hence proposal of present Show Cause Notice to demand service tax on the villas booked after Completion Certificate (CC) date is not sustainable and required to be dropped.

9.5 The assessee said that as seen from the operative part of Show Cause Notice, it is clear that it is only sole allegation of Show Cause Notice (para 2) that construction agreements are subject to service tax under the category of "works contract" and no allegation has been raised to demand service tax on the sale deed value. Assessee however alleged that while calculating the demand of service tax on constructions agreements, the quantification is based on gross amounts mentioned for all the activities including amounts received towards the "sale deeds". So, the Show Cause Notice represents an error in quantification of the demand and stated that once the apparent error in calculation is taken to its logical conclusion, the entire demand fails and therefore there is no cause of any grievance by the Department on this ground and the following quantification of the amounts is submitted by the assessee in this regard:-

Gross Receipts	75049757	75049757
Less deductions:		
Sale Deed Value	66085098	0
VAT, Registration charges, stamp duty and other non taxable receipts	5365770	4012405
Taxable amount	3598889	71037352
Abatement @ 40%	1439555	28414941
Service Tax as applicable	205803	4207651
Actually paid	205803	0
Balance Demand	0	4207651

9.6 The following broad lines of argument are submitted by the assessee:-

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

9.7 The assessee submitted that similar to the claim for exclusion of sale deed value, the value attributable to stamp duty, electricity etc., need to be reduced and stated that once the above deductions are allowed, the demand would be reduced to NIL.

9.8 The assessee had made mention of the following case laws in support to his claim:-

i. Commissioner of Central Excise (Appeals) and the Hon'ble CESTAT, Bangalore in the previous period has remanded the matter back to the adjudicating authority for re-quantification of the duty liability. However, the subject Show Cause Notice has not considered this aspect and demanded service tax and submitted that the proposition of the subject Show Cause Notice demanding the duty is not sustainable and requires to be dropped.

ii. The assessee alleged that the grounds of the old period is not at all applicable for the new / subsequent period due to the substantial changes took place in the provisions of service tax and submitted that once SCN raises allegation/demand based on inapplicable provisions then such allegation/demand cannot sustain and relied on Maharashtra Industrial Development Corporation Vs CCE, Nasik 2014 (36) S.T.R. 1291 (Tri. - Mumbai) wherein it was held that "*With regard to the show cause notice in Appeal No. ST/85267/14 we find that the period involved is 1-10-2011 to 30-9-2012. In the said case, the demand is for two periods*

- one from 1-10-2011 to 30-6-2012 and the second is from 1-7-2012 to 30-9-2012<u>*when the negative list came into effect but the show cause notice has been issued on the basis of definition of Management, Maintenance and Repair service has stood prior to 1-7-2012. Therefore, as post-1-7-2012 the provisions are not existing therefore, the demands for the period post-1-7-2012 are not maintainable*</u>*"*

9.9 The assessee stated that the subject SCN is issued without any allegations, the same has not proved the burden of proof of taxability, which is essential under new service tax law. Relied on United Telecom Ltd. Vs CST 2008(9) S.T.R. 155 (Tri-Bang); Jetlite (India) Ltd. Vs CCE 2011 (21) S.T.R. 119 (Tri-Del).

9.10 The assessee said that an amount of Rs.79,835/- has already paid towards service tax on the amounts received towards constructions agreements and requested the Adjudicating authority to consider the same while passing the order and also to exclude the value of land from determination of service tax liability.

9.11 The assesse mentioned that as they have not collected service tax from the buyer, the benefit of cum-tax u/s. 67(2) of Finance Act, 1994 requires to be given and claimed that when service tax itself is not payable, the question of interest does not arise and stated that it is a natural corollary that when the principal is not payable there can be no question of paying any interest as held by the Supreme Court in Prathiba Processors Vs. UOI, 1996 (88) ELT 12 (SC). Similarly stated that penalty also cannot be imposed in absence of the any short payment as alleged in the SCN.

9.12 Assessee submitted that for the penalty proposed under section 77, the subject Show Cause Notice has not provided any reasons as to why how penalty is applicable under section 77 of the Finance Act, 1994. Further stated that the he is already registered under service tax under works contract service and filing returns regularly to the Department, penal provisions mentioned under section 77 is not applicable for the present case and said that as the subject Show Cause Notice has not considered these essential aspects, the proposition of levying penalty under Section 77 is not sustainable and requires to be dropped. They further requested to give them an opportunity to be heard in person.

10. In terms of Para 1(ii) of CBEC Circular No.1028/16/2016-CX dated 26.4.2016, as the previous Show Cause Notices issued to M/s. Modi & Modi Constructions were kept in Call Book , hence the present Show Cause Notice also transferred to Call Book.

10.1 On 30.07.2019, M/s. Hiregange & Associates, Chartered Accountants (authorized by the assessee to represent their case) have informed that with respect to Show Cause Notice No.O.R.No.81/2013-Adjn(ST)(ADC) dated 2.12.2013 (covering the period 01/2012 to 06/2012) and OR No.109/20140-Adjn.(ST)(JC) dated 24.9.2014 (covering the period 07/2012 to 03/2014) pertaining to M/s. Modi & Modi Constructions, they would like to settle the case under Sabka Viswas (Legal dispute Resolution) Scheme as proposed in Finance Bill, 2019 (Chapter V).

CBEC Circular No.1053/02/2017 vide para 11.5, the file related to the present Show Cause Notice was transferred to the Adjudication Section , Hqrs. Office on 31.12.2019 on the ground that all pending notice should be adjudicated by the highest authority with whom any of the notices is pending .

10.3 P.H. intimation letter dt 01.03.2021 was sent to the assessee to attend P.H. on 15.03.2021 before the Additional Commissioner, Central Tax & Central Excise, Secunderabad GST Commissionerate. On 31.3.2021, the consultant appeared P.H. on Virtual Mode and reiterated the submissions made in their reply dated 14.6.2018. He stated that the proposal to demand Service Tax on Villas booked after completion certificate is not sustainable and is required to be dropped. He further stated that when Service Tax itself is not liable to be paid, the question of interest and penalty does not arise.

10.4 Subsequently, on 9.4.2021, the file was returned to Secunderabad GST Division as the adjudication proceedings in earlier Show Cause Notice No.53/2012-Adjn (ADC) dated 24.4.2012 (denovo) were closed on 16.6.2020 and there is no case against M/s. Modi & Modi Constructions pending for adjudication in Head Quarters and to initiate adjudication proceedings in respect of subject notice to be conducted by the Assistant Commissioner, Secunderabad GST Division as the notice falls in the monetary limits of Assistant Commissioner.

11. In view of the above directions, the subject Show Cause Notice was taken up for consideration. P.H. intimation letter dated 15.7.2021 was sent to the assessee to appear before the Assistant Commissioner of Central Tax , Secunderabad GST Division on 28.7.2021. A mail was received from Karthik Bharatha , Executive, Hiregange & Associates LLP on 28.7.21 wherein it was mentioned that they were authorized to represent M/s. Modi & Modi Constructions and have received the P.H. intimation scheduling the hearing on 28.7.2021 at 12.00 PM. But unfortunately, it missed their attention. Hence requested for one more opportunity of being heard through virtual mode.

12. Another P.H. was fixed on 3.8.2021. The consultant appeared for P.H. in Virtual mode and reiterated the submissions made in their reply dated 14.6.2018. On enquiry regarding details of party-wise receipts, he assured to submit copies of party wise ledgers along with bank statements and also copies of sale deeds / agreements in respect of all the Villas and requested time for submitting the same.

13. On 24.8.2021 , the consultant requested for some more time to submit the documents as assured during the P.H. on 3.8.21. On 4.10.21, they again requested for some more time to submit the documents.

14. During the P.H. held on 22.10.21 they submitted party-wise ledgers for the period April 2015 to June 2017, copy of Sale Deeds and Copy of completion certificates for flats sold after receipt of occupancy certificate and re iterated the submissions made in the earlier reply. A Final P.H. was held on 16.12.2021, wherein the assessee was asked to clarify the discrepancy about the payments made by them. They informed that they will

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submit the required challans in a day. However, no documents were submitted till date.

Discussions and Findings :

15. I have carefully gone through the records of the case, the allegations made in the Show Cause Notice, written submissions made by the noticee and the submissions made during personal hearing held in the case. This periodical notice pertains to the period April, 2015 to June, 2017. Since the issue is a periodical notice issued under Section 73(1A), firstly I would like to briefly state the issue under dispute. The issue has been there since 2009 wherein the assessee enters into i) sale deed for sale of undivided portion of land together with semi finished portion of the house and ii) agreement for construction, with the customers. On execution of the sale deed the right in a property gets transferred to the customer, thereby the Department contended that the construction service rendered by the assessee to their customers under agreement of construction was classifiable under "Works Contract Service" as there exists service provider and receiver relationship between them and the sale deed value plus value w.r.t agreement for construction are taken for quantification of value for service portion of the works contract under the relevant rules.

16. **'Works Contract Service'** was brought under the Service Tax net with effect from 01.06.2007 vide **Notification No. 32/2007-ST, dated 22.05.2007.** The relevant provisions of law with regard to this service are reproduced hereunder:

16.1 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 construction or commissioning (EPC) projects;

16.2 Section 65 of the Finance Act,1994 as existed before 01.07.2012 stands now covered by 65B (54) .

> *As per Section 65 B(54) "works contract" means a contract wherein transfer of property in goods involved in the execution of such contract is leviable to tax as sale of goods and such contract is for the purpose of carrying out construction, erection, commissioning, installation, completion, fitting out, improvement, repair, renovation, alteration of any building or structure on land or for carrying out any other similar activity or a part thereof in relation to any building or structure on land;*

16.3 Further, the definition for **CONSTRUCTION OF RESIDENTIAL COMPLEX SERVICE** under Finance Act is as follows;

(i) "Construction of Complex" means —

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

(b) completion and finishing services in relation 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

(c) repair, alteration, renovation or restoration of, or similar services in relation to, residential complex;

(Section 65(30a) of the Finance Act, 1994)

(ii)"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 a 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 purposes 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;

(Section 65(91a) of the Finance Act, 1994)

16.4 Definition of Residential complex have gone a sea change after the introduction new service tax law w.e.f 01.07.2012. With effect from 01.07.2012 under the new service tax regime "Residential complex" means any complex comprising of a building or buildings, having more than one single residential unit; "single residential unit" means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family; The following construction constitutes service. 1. Construction of complex 2. Construction of building 3. Construction of civil structure 4. Construction of

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complex or building which is a) intended for sale to a buyer, b) wholly or partly, and c) where whole or part consideration is received before issuance of Completion Certificate by Competent authority. It covers construction of residential, commercial and industrial complex or building etc. Therefore, there's a substantial change took place after 01.07.2012 with regard to the definition of residential complex. Thus, residential complex has been redefined by replacing twelve (12) residential units by one residential unit. It means w.e.f. 01.07.2012 any construction of residential complex or Buildings having more than one residential unit are chargeable to service tax. Therefore, construction of residential, industrial and commercial complex or building are being charged to service tax under this declared services. The period covered under the present SCN/issue is much later than the changes occurred in the definition and as such the consideration in dispute is wholly is chargeable to service tax after availment of necessary abatements..

16.5 After 01.07.2012 'Construction of Complex' is a declared service under Section 66E of the Finance Act, 1994. As per Section 66E(b) of the Finance Act, 1994 'construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration is received after issuance of completion-certificate by the competent authority' is a declared service. Further as per Section 66E(h) of the Finance Act, 1994 **'service portion in the execution of Works Contract'** is also a declared service.

16.6 **In the instant case the assessees are paying VAT, hence there appears to be a transfer of property involved in the execution of work. Further the contract was for the purpose of construction of complex, which is a declared service. So, the work under taken by the assessees appear to satisfy the definition specified at Section 65B (54) of Finance Act, 1994 and the same can be termed as "Works Contract" service.**

16.7 Further, as seen from the brochure placed in the assessee's website in respect of this project i.e. "NILGIRI HOMES", the following common amenities are being provided by them to the prospective villa owners, namely 1) Clubhouse 2) fully equipped air conditioned gymnasium 3) Recreation room with pool and TT table 4) Air conditioned banquet hall with projection TV 5) Lawns for banquets 6) creche 7) Tennis court 8) Open Air badminton court 9) Basketball court 10) Beach volleyball court, 11) Children's park, 12) Land scaped gardens 13) Amphitheatre 14) Cement concrete roads and street lighting.

16.8 The undisputed facts of the case are that the noticee had entered in to two agreements with such prospective buyers – one whereby they agreed to transfer undivided share of land relating to the houses to be constructed on works contract basis and the second, whereby they agreed to undertake construction of houses and transfer them to buyers on terms specified which included payment of sums due at different stages of construction of the houses/villas . The total consideration is received in to two parts- one representing the value of undivided share of land and the other the taxable value of construction services provided. The assessee seemed to have determined the taxable value of the works contract services provided to be 40% of the value of such services earmarked (after excluding land value) and allegation in the notice is that they had short-paid service tax in contravention of Rule 2(A) (ii) of the Service Tax (Determination of Value) Rules, 2006 since the noticee did not include the value of the land as part of the total amount charged for the works contract while arriving at the taxable value.

17 Section 67 of Finance Act, 1994, which governs valuation of taxable services, is as under:

(1) Subject to the provisions of this Chapter, service tax chargeable on any taxable service with reference to its value shall,-

(i) in a case where the provision of service is for a consideration in money, be the gross amount charged by the service provider for such service provided or to be provided by him;

(ii) in a case where the provision of service is for a consideration not wholly or partly consisting of money, be such amount in money, with the addition of service tax charged, is equivalent to the consideration;

(iii) in a case where the provision of service is for a consideration which is not ascertainable, be the amount as may be determined in the prescribed manner.

(2) Where the gross amount charged by a service provider, for the service provided or to be provided is inclusive of service tax payable, the value of such taxable service shall be such amount as, with the addition of tax payable, is equal to the gross amount charged.

(3) The gross amount charged for the taxable service shall include any amount received towards the taxable service before, during or after provision of such service.

(4) Subject to the provisions of sub-sections (1), (2) and (3), the value shall be determined in such manner as may be prescribed.

Explanation.-"For the purposes of this section,-

(a) "Consideration" includes any amount that is payable for the taxable services provided or to be provided;

(b)

(c) "gross amount charged" includes payment by cheque, credit card, deduction from account and any form of payment by issue of credit notes or debit notes and book adjustment, and any amount credited or debited, as the case may be, to any account, whether called "Suspense account" or by any other name, in the books of account of a person liable to pay service tax, where the transaction of taxable service is with any associated enterprise.

18 Rule 2A of Service Tax (Determination of Value) Rules, 2006. has been substituted with effect from 01.07.2012 vide Notification 24/2012-Service Tax dated 06.06.2012. Rule 2A is as under:

"2A. **Determination of value of service portion in the execution of a works contract.**- Subject to the provisions of section 67, the value of service portion in the execution of a works contract, referred to in clause (h) of section 66E of the Act, shall be determined in the following manner, namely:-

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(i) Value of service portion in the execution of a works contract shall be equivalent to the gross amount charged for the works contract less the value of property in goods transferred in the execution of the said works contract.

Explanation- For the purposes of this clause-

(a) gross amount charged for the works contract shall not include value added tax or sales tax, as the case may be, paid or payable, if any, on transfer of property in goods involved in the execution of the said works contract;

(b) value of works contract service shall include, -

(i) labour charges for execution of the works;
(ii) amount paid to a sub-contractor for labour and services;
(iii) charges for planning, designing and architect's fees;
(iv) charges for obtaining on hire or otherwise, machinery and tools used for the execution of the works contract;
(v) cost of consumables such as water, electricity, fuel used in the execution of the works contract;
(vi) cost of establishment of the contractor relatable to supply of labour and services;
(vii) other similar expenses relatable to supply of labour and services; and
(viii) profit earned by the service provider relatable to supply of labour and services;

(c) Where value added tax or sales tax has been paid or payable on the actual value of property in goods transferred in the execution of the works contract, then, such value adopted for the purposes of payment of value added tax or sales tax, shall be taken as the value of property in goods transferred in the execution of the said works contract for determination of the value of service portion in the execution of works contract under this clause.

(ii) Where the value has not been determined under clause (i), the person liable to pay tax on the service portion involved in the execution of the works contract shall determine the service tax payable in the following manner, namely:-

(A) in case of works contracts entered into for execution of original works, service tax shall be payable on **forty per cent.** of the total amount charged for the works contract;
(B) in case of works contract entered into for maintenance or repair or reconditioning or restoration or servicing of any goods, service tax shall be payable on seventy percent. of the total amount charged for the works contract;
(C) in case of other works contracts, not covered under sub-clauses (A) and (B), including maintenance, repair, completion and finishing services such as glazing, plastering, floor and wall tiling, installation of electrical fittings of an immovable property, service

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for the works contract;

Explanation 1.- For the purposes of this rule-
(a) "original works" means-
(i) all new constructions;
(ii) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;
(iii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;

(d) "total amount" means the sum total of the gross amount charged for the works contract and the fair market value of all goods and services supplied in or in relation to the execution of the works contract, whether or not supplied under the same contract or any other contract, after deducting-

(i) the amount charged for such goods or services, if any; and
(ii) the value added tax or sales tax, if any, levied thereon:

Accordingly value has to be determined for 'Works Contract' under Rule 2A of Service Tax (Determination of Value) Rules, 2006 substituted w.e.f. 01.07.2012 vide Notification 24/2012-Service Tax dated 06.06.2012.

19 In this case after 01.07.2012 the provisions of clause (i) of Rule 2A of Service Tax (Determination of Value) Rules, 2006 as amended w.e.f. 01.0.7.2012 cannot be followed as the assessees have not segregated the actual value of property in goods transferred in the execution of the works contract while paying VAT. Therefore clause (ii) of Rule 2A of Service Tax (Determination of Value) Rules, 2006 as amended w.e.f. 01.0.7.2012 shall be followed in this case.

As per clause (ii) (A) service tax shall be payable on **forty percent** of the total amount charged for the works contract for execution of original works. In the instant case the assessee have constructed a new residential complex and is the original works, hence Service Tax is payable on forty percent of the total amount charged.

20 In this regard, I am inclined to rely on the Hon'ble CESTAT, Chennai order in ISHA Homes (I) Pvt Ltd Vs Commissioner of Service Tax, Chennai, reported vide 2012 (25) S.T.R. 465 (Tri. - Chennai) wherein the Hon'ble Tribunal observations are reproduced hereunder;

"We have carefully considered the submissions from both sides and perused the records including sample sale deed executed for sale of plot in connection with one of the villas.

6.2 Prima facie, we find the following :-

(a) The 97 "independent houses" referred to as villas are part of a gated community built as per the layout of the property approved by the local municipal authority. The common area and the common facilities make the 97 villas as part and parcel of "residential complex". They are horizontally spread over unlike in the case of flats in a residential complex which are vertically spread. It is also noticed that each of the villa owners is required to make payments towards life time club membership and corpus funds for maintenance of overall complex.

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Further, the villa owners are required to share the cost of repairs and maintenance and all common amenities on pro rata basis.

(b) The definition of "residential complex" reads as under :-

"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.

(iv) Located within a 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.

(v) Explanation - For the removal of doubts, it is hereby declared that for the purposes of this clause, -(a) "person 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 residence"

From a close reading of the above, it is noticed that the residential complex can comprise of "a building" or "buildings". This shows that the residential complex envisaged for taxing purpose can consists of more than one building. Further, the Explanation of "residential unit" refers to "a single house" or "single apartment" which implies that independent houses can form part of the residential complex.

(c) We find that service tax on "construction of complex services" is in vogue w.e.f. 16-6-2005 and, therefore, service tax is payable under the said category w.e.f. 16-6-2005. This position stands notwithstanding the introduction of "Works Contract Service" w.e.f. 1-6-2007.

(d) The amendment introduced to Section 65(105)(zzzh) w.e.f. 1-7-2010 and the explanation of the Board in this case appears to cover a situation when payments are received "even before completion certificate" the same should be treated as towards services deemed to have been rendered. This amendment could not be treated to imply that no service tax at all was payable on a specific service of construction of complex service prior to 1-7-2010 merely on the ground that the amounts were received in advance.

(e) The decision in the case of CST v. Shrinandnagar basically dealt with the issue whether a housing society could be held to have rendered services to the members. Further, the decision has been rendered in the facts of the said case and the Hon'ble High Court did not find any question of law arising for their consideration. The decision of the Tribunal in the case of Macro Marvel Projects Ltd. deals with a case involving construction of individual residential house and, in the present case, it involves a case of gated community consisting of 97 villas with common areas and common facilities and bound together by agreement to pay common expenses.

contract with the customers that "applicable service tax as shall be indicated and demanded by the builder/promoter shall be paid" and their furnishing the relevant details latest by 15-7-2009, go to show that the SCN dated 15-1-2010 may not be time-barred.

In view of the above, we hold that the applicant has not made out strong case.

21 The ratio of the above case squarely applies to the case on hand. Further, in the case of C.S.T., New Delhi Vs Gandharva Infrastructure & Projects Ltd, reported in 2017 (6) G.S.T.L. 431 (Tri. - Del.) the Hon'ble Tribunal has observed that;

"For the activity to be covered by the definition of residential complex, the complex should comprise of more than 12 residential units. This can be situated within one building or more than one building. Further requirement is that these residential units should have a common order and further one or more facilities such as parking, lift, community hall, common water supply, etc. From the records, we find that the respondent is engaged in the construction of individual independent residential houses. Each such house will be a residential unit for use at the place of residents. The important question to decide the issue is whether these individual independent residential units are situated as part of a complex with common area and one or more facilities. We have perused the layout plan submitted by the ld. Counsel of OMICRON-I layout. We find that the entire area is divided into several clusters of plots on which individual houses have been built for the respondent. We note that each house shares a wall with the houses on either side as well as the one in front/behind. We also find that there are common facilities such as parks, community hall, etc. and note that the layout plan of each house is provided by the GNIDA which is also one of the requirements for governing residential complex. ***In view of the above, we are of the view that each of these clusters of houses will form a residential complex comprising of several individual residential houses with common area and various facilities. Consequently, these will be covered within the definition of construction of complex and liable to service tax. The adjudicating authority's interpretation that more than 12 residential units should be part of one building situated in one plot of land is without any basis.*** *However, we note that the layout plan of only one of the layouts constructed has been submitted. Before concluding on the service tax demand it will be necessary to go through the layout plan of all the layouts constructed by the appellant with a view to examine the factual position in the case. We also note that the nature of construction carried out by the appellant is of composite nature involving supply of materials as well as verification of services. In terms of the decision of Hon'ble Supreme Court in the case of Larsen & Toubro - 2015 (39) S.T.R. 913 (S.C.) such composite construction are liable to service tax only w.e.f. 1-6-2007 under the category of works contract services"*

22 As seen from the above judgement, it was categorically affirmed by the tribunal that the assessee's contention that more than 12 residential units should be part of one building situated in one plot of land is devoid of any merits as such the total consideration received by them before issuance of the completion certificate by the municipal authorities is taxable.

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23 The noticee took the argument that they are not liable for payment of Service tax on those flats sold after completion certificate as per Section 66 E(b) of Finance Act 1994 and that after deduction of the same, they have paid the tax @ 40 % abatement on the remaining amounts received towards agreement for construction with customers .This is undisputedly a transaction involving execution of works contract and accordingly Section 66 E (h) of Finance Act 1994 ("service portion in the execution of a works contract") read with Rule 2A (ii) of the Service Tax (Determination of Value) Rules, 2006 are the relevant legal provisions in this instant case.

24 In this regard as per Section 66E(b) of the Finance Act, 1994 Explanation

(I)'the expression "competent authority" means the Government or any authority authorized to issue completion certificate under any law for the time being in force and in case of non-requirement of such certificate from such authority, from any of the following,, namely:-

(A) Architect registered with the Council of Architecture constituted under the Architect Act,. 1972 (20 of 1972): or

(B) Chartered engineer registered with the Institution of Engineers (India); or

(C) Licensed surveyor of the respective local body of the city or town or village or development or planning authority;

25 As seen from the above explanation, it is observed that only in case of non-requirement, the chartered engineer or Architect or Licensed surveyor can issue such certificates. However, these certificates are mandatorily required to the residential complex builders to produce before the local body authorities for getting necessary approvals/permissions. The completion certificate contains all the required details including the identification of the land, the location, the organization/builder, if the building has adhered to the building plan, and met all the standards of safety and regulation, distance from the road,. distance from surrounding buildings, height and other criteria set by the municipal authorities. In essence, the Completion certificate certifies that the building has not violated any rules and norms in that locality. According to The Apartment/residential complex ownership Acts in various states across the country, CC is a compulsory document for an owner or builder in order to avail water and electricity supply. When an owner purchases an apartment from the builder, he should obtain a copy of the CC from the builder when he is taking possession of the said unit.

26 A completion certificate demonstrates that the building has been constructed as per the laid down norms and that it has been inspected by the authorities. In addition, this certificate is a pre-requirement for applying to water and electricity connection for a building. However, having a completion certificate is beneficial in more than one ways and is a mandatory requirement for the following reasons

- Sense of security that the building has been constructed in line with the approved plan
- Only after the completion or possession of home can you claim Income tax benefits.

can proceed against you.

- A requirement while selling your home
- Completion Certificate forms a pre-requisite for obtaining Occupancy Certificate. Without an occupancy certificate, it is illegal to reside in a particular building.

27 As per the Rules issued under Andhra Pradesh State Government Gazette Notification issued by the MUNICIPAL ADMINISTRATION & URBAN DEVELOPMENT DEPARTMENT vide G.O. MS. No. 168 Dated: 07/04/2012, the Definition for Competent Authority is given in the para 2. a) of the said G.O wherein it was clearly mentioned Definitions: In these rules;

2. a) 'Competent authority' means:

(i) The Metropolitan Commissioner, Hyderabad Metropolitan Development Authority in HMDA area exclusive of Greater Hyderabad Municipal Corporation (GHMC) Area,
(ii) The Commissioner, Greater Hyderabad Municipal Corporation (GHMC)
(iii) The Vice Chairman of the respective Urban Development Authority.
(iv) The Director of Town & Country planning in case of Municipal Corporations, Municipalities, Nagara Panchayats not covered in Urban Development Authorities and Gram Panchayat areas covered in Master plans/General Town Planning Schemes notified under Andhra Pradesh Town Planning Act, 1920.

28 Further, as per the Provisions of Telangana State Gazette Notification issued by the MUNICIPAL ADMINISTRATION & URBAN DEVELOPMENT (M1) DEPARTMENT vide G.O. MS. No. 152 Dated: 02/11/2015, the Definition for Competent Authority is given in the para 2. 2 of the said G.O wherein it was clearly mentioned
2.2 "Competent Authority" means
the Municipal Commissioner in case of areas falling in the Municipal Corporation and Municipal limits; the Metropolitan Commissioner, Hyderabad Metropolitan Development Authority / the Vice Chairman of the Urban Development Authority in case of areas falling outside Municipal Corporation or Municipality in the Hyderabad Metropolitan Development Authority / Urban Development Authority area.

29 As per the Provisions of Telangana Building Rules 2012, "Upon completion of the construction, the builder or the developer of the building has to apply for the Completion Certificate to the municipal authority" If the building is constructed as per the building approval plan and if it meets other building standards, the concerned authority will issue Completion Certificate. As per the law the "competent authority" means the Government authority and it is mandatary to obtain such certificate from the Municipal authorities

The completion certificates submitted by the assessee are issued by Chartered Engineer / Registered Valuer and not by the Competent authority of the government as specified and as such the completion certificates obtained from the Chartered Engineer/registered

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valuer/architect by the assessee are not valid and proper documents for this purpose and thus, they are liable for rejection.

30 Hence, M/s Modi & Modi constructions are liable to pay service tax on the Villas/houses sold by them before the issuance of Completion certificate by the competent authority of the Government. Further, as per clause (ii) of Rule 2(A) of Service Tax (Determination of Value) Rules, 2006, service tax shall be payable on **forty percent** of the total amount charged for the works contract for execution of original works. Here the total amount charged (after deduction of VAT amount) is Rs.7,10,37,352/- and the 40% value is Rs.2,84,14,941/- and Service tax liability is Rs.42,07,651/-

31 **M/s Modi & ModiConstructions** have been rendering various taxable services but they have not discharged their tax liability as detailed in the above sections / Rules. The short payment or non-payment would not have come to light but for the details called for vide this office letters cited. Therefore, it appears that the assessees have intentionally suppressed the fact of rendering taxable services to avoid service tax liability. Hence, extended period under proviso to **Section 73(1)** appears to be invokable to recover the short paid / not paid service tax.

In view of the above discussions and findings, invoking extended period of limitation under Section 73 of the Finance Act, 1994 is sustainable.

32 I find that the assessee has referred to "non taxable receipts" in his worksheet which he claims has to be deducted while determining the taxable value. In his submissions, he contends that VAT, registration charges, Stamp duty, electricity charges are to be deducted. I find that the notice itself has not taken VAT, registration charges for purpose of quantification of taxable value. Therefore it is not a bone of contention between the Department and the assessee. As regards other "non taxable receipts" as claimed by the noticee, he has not provided any documents except the worksheet. Without any other material facts on record, I am not in a position to examine the nature of the supposed non taxable receipts. The onus is on the noticee to provide supporting documents to substantiate his contention that these are not to be taken into consideration for determining the taxable value. They have failed to do so. Here, I must point out that under Rule 2A (ii), *total amount* charged for the work contract is to be taken for abatement and "total amount" has been defined under the said rules as "*sum total of the gross amount charged for the works contract and the fair market value of all goods and services supplied in or in relation to the execution of work contract ,whether or not supplied under the same contract or any other contract after deducting*

i) the amount charged for such goods or services ,if any

ii) the value added tax or sales tax ,if any levied thereon"

Going by the above explanation under the Rules, gross amount has to be taken into consideration. It is not in dispute these amounts were in the course of execution of works contract and I therefore hold that such receipts are to be treated as part of the gross amount charged and thus ought to be taken into account for quantification of taxable value under Rule 2A(ii).

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33. Moreover, the bone of contention between the department and the assessee was the value to be taken for ascertaining the Tax payable by them on

the amounts received before the issuance of Completion Certificate from the Competent authority. Even after several reminders, intimations, the assessee have neither submitted any Completion Certificates from the Municipal authority nor given any data / documents which were very essential for arriving the taxable value. Therefore, it appears that the assessee have not submitted the requisite data/documents only with a clear intent to evade the payment of Tax and as such they have suppressed the gross consideration from the department. After constant persuasion, they have finally submitted some work sheets , documents like P & L Account, ST-3 returns on 15.2.2018. Immediately after submission of the above said documents, the department has scrutinized the same and based on the above, issued a Show Cause Notice.

34 Further, I find that the assessee has placed reliance on the decision by Hon'ble Tribunal in the case of Maharashtra Industrial Development Corporation Vs CCE, Nasik 2014 (36) S.T.R. 1291 (Tri. - Mumbai) where in it was held that notice was issued on the definition of Management Maintenance and Repair Service as it existed prior to introduction of negative list and with the provisions no longer existing post 01.07.2012, the demand requires to be set aside. I find that there is a reference to classification under Works Contract Service under Section 65(105) (zzza) in this notice which post negative list has been included under declared Services in terms of Section 66 E(h) of Finance Act 1994. Therefore, it cannot be said to be on the same footing as the case referred above by the noticee.

35 As per Section 75, of the Finance Act, 1994, "**Every person, liable to pay the tax in accordance with the provisions of** Section 68, or rules made thereunder, who fails to credit the tax or any part thereof to the account of the Central Government within the period prescribed shall pay simple interest at applicable rate.

In the present case, the assessee has not paid the applicable service tax. They failed to credit the tax or any part thereof within the period prescribed. Hence, they are liable to pay interest on the taxable value at applicable rate as per Section 75 of the Finance Act, 1994.

36 Coming to the issue of imposing penalty, this issue is no more res integra in view of the Judgements of the Hon'ble Supreme Court in the case of Union of India and others Vs. Dharmendra Textile processors and Others., 2008 (231) EL (3) (SC) and Union of India Vs Rajasthan Spinning & Weaving Mills – 2009 (238) ELT 3 (SC). The Apex Court has held that penalty is Civil liability and the ratio of the same is applicable in all cases of tax evasion.

37 As regard the proposal for penalty under Section 76 of Finance Act, 1994, I must mention that the then prevailing legal position has been that in terms of Rule 2(A)(ii) of the Service Tax (Determination of Value) Rules, 2006 service tax was payable on the total amount charged for the works contract subject to permissible deductions. The law had not, in any case, specified that the total amount charged for the execution of works contract could exclude the value of undivided share of land. Inspite of this legal position prevailing then as well (even without amendment), the noticee is found to have attempted to undervalue taxable value of the service portion of works contract executed by

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them by arbitrarily assigning some part of total consideration received for a composite service to the value of land share resulting in short payment of tax. I therefore hold that the noticee is liable for penalty under Section 76 of Finance Act 1994.

38 Further, in the light of the charges specified in the notice which are based entirely on facts on record and in the light of each of such contravention of Section 67, 68 and 70 of the Act, 1994 as has been specified, they are liable for penalty under Section 77 of the Finance Act, 1994.

In the light of above discussions and findings, I pass the following order :

ORDER

(a) I confirm the demand of an amount of **Rs. 42,07,651/- (Rupees Forty-Two Lakhs Seven Thousand Six hundred and Fifty One only)** (including Cesses)being service tax payable on the taxable services rendered by them during the period from April, 2015 to June,2017, in terms of sub-section (2) of Section 73 of the Finance Act, 1994; against M/s. Modi & Modi Constructions; on the grounds discussed supra

(b) In terms of Section 75 of the Finance Act, 1994, I order M/s. Modi & Modi Constructions to pay interest at appropriate rates, on the amount mentioned at (a) above;

(c) I impose a **penalty** of Rs.4,20,765/- (Rupees Four Lakhs Twenty thousand Seven Hundred and Sixty Five only)(being 10% of the ST payable) on M/s. Modi & Modi Constructions, under Section 76 of the Finance Act, 1994, for failure to pay Service Tax ; and

(d) **I impose a Penalty of Rs.10,000/- (Rupees Ten Thousand Only)** on M/s. Modi & Modi Constructions under Section 77 of the Finance Act, 1994 for failure to declare the right taxable incomes in their ST-3 return.

OCIO - 184/2021

(डॉ. जेविद्याधरराव / Dr. J VIDYADHAR RAO)
सहायकआयुक्त/Assistant Commissioner
सिकंदराबाद मण्डल/ Secunderabad Division

M/s Modi & Modi Constructions., 5-4-187/3& 4, 2nd Floor, Soham Mansion, M.G. Road, Secunderabad - 500 003

Copy to:

(i) The Commissioner of Central Tax and Central Excise, Secunderabad GST Commissionerate, GST Bhavan, Opp.L.B.Stadium, Hyderabad. (Review Section)

(ii) Copy to the Superintendent of Central Tax, Ramgopalpet – II Range, Secunderabad GST Division, Secunderabad GST Commissionerate with a direction to serve the OIO on the assessee and submit the dated acknowledgement to this office.

Office copy/Master file

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BEFORE THEDEPUTY/ASSISTANT COMMISSIONER OF CENTRAL TAX AND CUSTOMS, SECUNDERABAD GST DIVISION & SECUNDERABAD COMMISSIONERATE, SALIKE SENATE, D. NO. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD-500003

Sub: Proceedings under C. No. V/24/15/02/2018-Adjn. dated 16.04.2018 issued to M/s Modi & Modi Constructions, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad - 500003

FACTS OF THE CASE:

A. M/s.Modi & Modi Constructions, Secunderabad (hereinafter referred to as 'Noticee') is mainly engaged in the sale of residential villas to prospective buyers during and after construction.

B. During the disputed period, Noticee has undertaken the following type of transactions

i. Sale of Flats after receipt of Completion Certificate (CC) without any agreement of construction: In these transactions, sale deed is executed for the entire sale consideration without entering into any construction agreement. As the flats sold after CC is not leviable to service tax, Noticee has not paid any service tax on the same (Statement showing flats booked after CC and amounts received towards sale deeds is enclosed as Annexure II and copy of Completion Certificates is enclosed as Annexure VIII).

Eg: For instance, the villa No. 85 was booked on 28.05.2016 with agreed price of Rs.38,00,000 + taxes and registration charges. The copy of the booking form is enclosed as annexure VIII and for the entire amount the sale deed dated 04.08.2016 was executed which is enclosed as annexure V and as seen from the receipts statements, Noticee received Rs.40,81,851/- which consists of

a. Rs.38,00,000 towards sale deed (Rs.50,000/- was not received during the subject period);

b. Rs.2,81,300 towards VAT & registration charges and

c. Rs.50,544/- towards water & electricity connection/deposits;

As the above referred flat is sold after OC, Noticee had not paid any service tax on the same. Further, the amounts received towards VAT, registration charges, water and electricity connections are not leviable to service tax therefore Noticee had not paid any service tax on the same.

ii. Sale of Flats after receipt of Completion Certificate (CC) with agreement of construction: In these cases, Noticee is selling the villas by entering into sale deed but the customers is asking to make extensive changes to the villas therefore Noticee is entering into agreement of construction to make changes. In most of the cases sale deed is executed for the entire sale consideration and in some cases **Sale deed is being executed for semi-finished construction along with an agreement of construction.** As the flats sold after CC is not leviable to service tax, Noticee has not paid any service tax on sale deed value but paid service tax only on amounts received towards construction agreements (Statement showing flats booked after CC and amounts received towards sale deeds, construction agreements and service tax paid on construction agreements and other taxable receipts is enclosed as Annexure III and copy of Completion Certificates is enclosed as Annexure VII).

iii. Sale of Flats before receipt of Completion Certificate (CC): In these transactions, Noticee is executing sale deed for semi-finished flat along with an agreement of construction. Sale deed is registered and

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appropriate 'Stamp Duty' has been discharged on the same. Noticee is discharging service tax on agreement of construction value after availing deduction towards sale deed value and non-taxable receipts (Statement showing flats booked before receipt of CC along with amounts received towards sale deed, agreement of construction and service tax paid on agreement of construction and other taxable receipts is enclosed as Annexure IV)

Eg: For instance, the Villa No. 74 was booked in the year 2012 wherein the agreement of sale was entered for total consideration of Rs.43,05,000 + taxes + registration charges etc., and the sale deed dated 28.02.2013 was executed for Rs.15,00,000 conveying the title of the land as well the semi-finished flats and balance consideration was agreed towards the construction work to be undertaken as on that date (Rs.28,05,000 vide construction agreement dated 28.02.2013). Copy of the sale deed and construction agreement is enclosed as annexure VI.

C. The details of no of flats booked before OC and after OC are as follows

Particulars	**No of Flats**
No of Villas booked before receipt of CC (Taxable as the flats are booked before CC)	11
No of Villas booked after receipt of CC (Not-taxable as the flats are booked after CC)	16
No of Villas booked after receipt of CC but with Construction Agreement (Taxable only to the extent of Agreement of Constructions)	4
Total	**31**

D. Completion certificate from the 'chartered engineer' for 33 villas was obtained on 05.05.2013 and applied for Occupancy Certificate (OC) on 05.11.2014 and same is under process.

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E. The amount charged from the customers are as under:

   a. Value towards the sale deed
   b. Value towards the construction agreement
   c. Other Charges like electricity charges, etc.
   d. Collection of taxes like VAT, Service Tax, Stamp Duty and Registration Charges from the buyer

F. The levy of service tax on such arrangements has seen a fair share of litigation and amendments. The Noticee is also a party to the litigation process and matters for earlier periods are pending at various adjudication/judicial forums.

G. In July 2012, the service tax law underwent a paradigm shift and importantly, the exemption for personal use available for construction of residential complexes was removed and also the condition of having more than 12 residential units was dispensed with. Accordingly, it became evident that service tax was payable on the construction agreement as per valuation prescribed under Rule 2A of the Service Tax (Determination of Value) Rules, 2012 i.e. on a presumed value of 40% of the contract value. The Noticee regularly discharged the service tax on the said value in normal course. It also discharged service tax on other charges. However, it did not discharge service tax on sale deed value, which is in the nature of immovable property and on the value of taxes collected.

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

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Description	Receipts	Non taxable	Taxable
Sum of towards sale deed	66,085,098	66,085,098	0
Sum of towards agreement of construction	3,426,600	0	3,426,600
Sum of towards other taxable receipts	172,289	0	172,289
Sum of towards VAT, Registration charges, etc	5,365,770	5,365,770	0
Total	75,049,757	71,450,868	3,598,889

I. Accordingly, the value of taxable services constituted 40% of Rs.3,598,889/- i.e. Rs.1,439,555/- and the service tax thereon @ 12.36%/14%/14.5%/15% constituted Rs.205,803/-. It was also explained that the actual payment of service tax amounted to Rs.205,803/-.

J. Previously several SCN's were issued covering the period uptoMarch 2015with sole allegation that "*services rendered by them after execution of sale deed against agreements of construction to each of their customers to whom the land was already sold vide sale deed are taxable services under "works contract service".*

   a. Vide Para 3of SCN dated 12.04.2010and Para 2 of the Order adjudicating the said SCN
   b. Vide Para 3 of Second SCN dated 23.04.2011
   c. Vide Para 2 of third SCN dated 24.04.2012
   d. Vide Para 2 of fourth SCN dated 02.12.2013
   e. Vide Para 2 of fifth SCN dated 24.09.2014
   f. Vide Para 2 of sixth SCN dated 18.04.2016

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

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

Period	SCN	Amount	Status
2009	HQPQR No. 34/2010 Adjn (ST)(ADC) dated 12.04.2010	Rs.6,04,187/-	Matter pending with CESTAT, Bangalore
2010	OR No.59/2011-Adjn (ST) Gr. X,dated 23.04.2011	Rs.12,06,447/-	Commissioner (Appeals) ordered denovo for re-quantification of service tax payable
2011	OR No. 53/2012 Adjn (ADC) dated 24.04.2012	Rs.27,61,048/-	Commissioner (Appeals) ordered denovo for re-quantification of service tax payable
Jan 12 to Jun 12	OR No. 81/2013-Adjn. (ST)(ADC) dated 02.12.2013	Rs. 11,87,407/-	
July 2012 to March 2014	OR No.109/2014 Adjn (ST) (JC) dated 24.09.2014	Rs. 38,35,321/-	Pending Adjudication
April 2014 to March 2015	OR No. 25/2016-Adjn (ST) (JC) dated 18.04.2016	Rs. 6,30,349/-	

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

M. The liability for the impugned period and the details of the payments is summarized in the below mentioned table for ready reference:

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Particulars	Amount (Rs.)
Gross Receipts	7,50,49,757
Less: towards flats booked after completion certificate date (______)	0
Less: Deductions	
Sale Deed Value	6,60,85,098
VAT, Registration charges, stamp duty and other non taxable receipts	53,65,770
Taxable amount	35,98,889
Abatement @ 40%	14,39,555
Service Tax as applicable	2,05,803
Actually Paid	2,05,803

N. The present SCN C. No. V/24/15/02/2018- Adjn dated 16.04.2018 was issued as to why

i. An amount of Rs. 42,07,651/- should not be demanded as per Para-4 above towards "Works Contract Service" rendered by them during April, 2015 to June, 2017 in terms of Section 73(1) of the Finance Act, 1994; on the grounds discussed supra; and

ii. Interest should not be demand at (i) above under Section 75 of the Finance Act, 1994; and

iii. Penalty should not be imposed on them under Section 76 of the Finance Act, 1994 for the contravention of Rules and Provisions of the Finance Act, 1994 and

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

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Submissions:

1. Noticee submits that as stated in background facts, 'Completion certificate' from the Chartered Engineer was obtained on 05.05.2013 for the 33 villas and applied for occupancy certificate on 05.11.2014 and 20 villas were booked after this date and sale deed is being executed for the entire sale value of villa. In such circumstances, no service tax is liable on the amounts received towards said villas since same is 'sale of immovable property' and it was specifically provided in Section 66E(b) of Finance Act, 1994 that service tax is not liable for the villas booked after completion certificate date. Hence proposal of present SCN to demand service tax on the villas booked after Completion Certificate (CC) date is not sustainable and required to be dropped (Statement showing amounts received towards flats booked after Completion Certificate but with construction agreement is enclosed as Anenxure III)

2. As seen from the operative part of SCN, it is clear that it is only sole allegation of SCN (Para 2) that construction agreements are subject to service tax under the category of "works contract", no allegation has been raised to demand service tax on the sale deed value. However, going through the annexure to the SCN, it can be observed that though the allegation is to demand service tax on construction agreements, the quantification is based on gross amounts mentioned above for all the activities including amounts received towards the "sale deeds".

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

Particulars	As per Noticee	As per SCN
Gross Receipts	75,049,757	75,049,757
Less Deductions		
Sale Deed Value	66,085,098	0
VAT, Registration charges, stamp duty and other non taxable receipts	5,365,770	4,012,405
Taxable amount	3,598,889	71,037,352
Abatement @ 40%	1,439,555	28,414,941
Service Tax as applicable	205,803	4,207,651
Actually Paid	205,803	
Balance Demand	0	4,207,651

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

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

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

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

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

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

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

6. Similar to the claim for exclusion of sale deed value, the value attributable to stamp duty, electricity etc., need to be reduced. It is submitted that once the above deductions are allowed, the demand would be reduced to <u>NIL</u>

7. Without prejudice to the above, Noticee further submits that the

   a. Commissioner of Central Excise (Appeals) and the Hon'ble CESTAT, Bangalore in the previous period has remanded the matter back to the adjudicating authority for re-quantification of the duty liability. However, the subject show cause notice has not considered this aspect and demanded service tax on the Noticee. On the basis of the same, Noticee submits that the

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proposition of the subject show cause notice demanding the duty is not sustainable and requires to be dropped.

b. the grounds of the old period is not at all applicable for the new period due to the substantial changes took place in the provisions of service tax.

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

d. As the subject SCN is issued without any allegations, the same has not proved the burden of proof of taxability, which is essential under new service tax law. Relied on United Telecom Ltd. Vs CST 2008 (9) S.T.R 155 (Tri-Bang); Jetlite (India) Ltd. Vs CCE 2011 (21) S.T.R 119 (Tri-Del)

MODI & MODI CONSTRUCTIONS SEC'BAD

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e. Noticee submits that as brought in background facts, an amount of Rs. 79,835/- has already paid towards service tax on the amounts received towards construction agreements. Noticee humbly request Ld. Adjudicating authority to consider the same while passing the order.

f. The value of the land involved in the project should be excluded from the determination of service tax liability and Noticee humbly request the adjudicating authority to exclude the value of land from determination of service tax liability.

g. As the Noticee has not collected service tax from the buyer, the benefit of cum-tax u/s. 67(2) of Finance Act, 1994 requires to be given.

8. Without prejudice to the foregoing, noticee submits that when service tax itself is not payable, the question of interest does not arise. Noticee further submits that it is a natural corollary that when the principal is not payable there can be no question of paying any interest as held by the Supreme Court in Prathiba Processors Vs. UOI, 1996 (88) ELT 12 (SC). Similarly the penalty also cannot be imposed in absence of the any short payment as alleged in the SCN.

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

MODI & MODI CONSTRUCTIONS SEC'BAD

returns regularly to the department. Accordingly, penal provisions mentioned under section 77 is not applicable for the present case. As the subject show cause notice has not considered these essential aspects, the proposition of levying penalty under section 77 is not sustainable and requires to be dropped.

10. Noticee craves leave to alter, add to and/or amend the aforesaid grounds.

11. Noticee wishes to be heard in person before passing any order in this regard.

For M/s Modi & Modi Constructions,

Authorized Signatory

MODI & MODI CONS. SEC'BAD

Annexure - III

INWARD No. 35 Date. 18.4.2018 MODI PROPERTIES PVT. LTD. SEC'BAD

सेंट्रल टैक्स एवम् कस्टम उप/सहायक आयुक्त का कार्यालय
OFFICE OF THE DEPUTY/ASSISTANT COMMISSIONER OF CENTRAL TAX AND CUSTOMS
सिकंदराबाद माल एवम् सेवा कर मंडल & सिकंदराबाद माल एवम् सेवा कर आयुक्तालय
SECUNDERABAD GST DIVISION & SECUNDERABAD COMMISSIONERATE
पता" :सलीक सीणेट", गेट . 2 -4- 416 & 417, रामगोपालपेट, एम .जी .रोड़ सिकंदराबाद 500003
ADD: "SALIKE SENATE", D. No. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD 500003
Contact No. 7901243130 email- cgst.secdiv@gov.in

C. NO. V/24/15/02/2018-Adjn Date: 16.04.2018

SHOW CAUSE NOTICE

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

Sub: Service Tax – M/s Modi & Modi Constructions, Hyderabad – – Non-Payment of Service Tax during the period April 2015 to June 2017- Issue of Show Cause Notice – Regarding.

****

M/s Modi & Modi Constructions., 5-4-187/3& 4, 2nd FLOOR soham Mansion, M.G. Road, Secundserabad - 500 003 (hereinafter referred to as 'M/ s. MMC' or "the Assessee" for short) have registered themselves with the service tax Department vide Registration No. AAKFM7214NST001, for payment of service Tax Under the categories of "Works contract service" and "construction of Residential complex service".

2. As seen from the records, the assess entered into 1) Sale deed for sale of undivided portion of land together with semi-finished portion of the flat and 2) Agreement for construction, with their customers. On execution of the sale deed the right in a property got transferred to the customer, hence the construction service rendered by the assessee thereafter to their customers under agreement of construction are taxable under service tax as there exists service provider and receiver relationship between them. As transfer of property in goods in execution of the said construction agreements is involved, it appears that the services rendered by them after execution of sale deed against agreements of construction to each of their customers to whom the land was already sold are taxable services under "Works Contract Service".

3. Accordingly, the following Sow Cause Notice had been issued to the Assesse:

SL.NO.	SCN OR NO. &date	Period	Amount of Service Tax demanded (Rs.)	OIO NO. Date
1.	HQPOR No.34/2010-Adjn(ST) dated 12.04.2010	2009	6,04,187/-	45/2010-ST Dt.29.10.2010 (Confirmed)
2	OR No. 59/2011-Adjn (ST) Gr.X Dt.23.04.2011	2010	12,06,447/-	48/2012-Adjn(ST) ADC Dt.31.08.2012 (Confirmed)
3	OR No.53/2012-Adjn (ADC) Dt.24.04.2012	2011	27,61,048/-	Pending Adjudication
4	OR No81/2013-Adjn (ST) (ADC) Dt.02.12.2013	01/2012 to 06/2012	11,87,407/-	Pending Adjudication
5	OR No.109/2014 Adjn (ST) (JC) Dt.24.09.2014	07/2012 to 03/2014	38,35,321/-	Pending Adjudication
6	OR No. 25/2016-Adjn (ST) (JC) Dt. 18.04.2016	04/2014 to 03/2015	6,30,349/-	Pending Adjudication

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4. As per the information furnished by the Assesse vide their letter dated 15.02.2018 received by the jurisdictional Range Superintendent on 16.02.2018, it is seen that "the Assessee" have rendered taxable services under the category of "Works Contract Services" during the period April, 2015 to June, 2017. The Assessee had rendered services for a taxable value of Rs.7,50,49,757/-(Rupees Seven Crores Fifty Lakhs Forty Nine Thousand Seven hundred and Fifty Seven only). After deduction of VAT of Rs.40,12,405/- the taxable value works out to Rs.7,10,37,352/-(Rupees Seven Crores Ten Lakhs Thirty Seven Thousand Three hundred and Fifty Two only) on which service-tax (including Cesses) works out to Rs.42,07,651/- for services rendered during the said period, as detailed in the Annexure enclosed to this notice.

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

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

6. The section 65B, 66B, 66D as inserted in the Finance Act, 1994 by the Finance Act, 2012 w.e.f. 01.07.2012 are reproduced below:

6.1. SECTION 65B (44): "service" means any activity carried out by person for another for consideration, and includes a declared service, but shall not include – (a) an activity which constitutes merely,- (i) a transfer of title in goods or immovable property, by way of Sale, gift or in any other manner; or(ii) a transaction in money or actionable claim; (b) a provision of service by an employee to the employer in the course of or in relation to his employment; (c) fees taken in any Court or tribunal established under any law for the time being in force.

6.2. SECTION66B.- There shall be levied a tax (hereinafter referred to as the service tax) at the rate of twelve per cent on the value of all services, other than those services specified in the negative list, provided or agreed to be provided in the taxable territory by one person another and collected in such manner as may be prescribed.

6.3. SECTION 66D: Contains the negative list of services. It appears that services provided by the Assessee are not covered under any of the services listed therein.

6.4. SECTION 66E; Contains declared service and work contract is covered under 66E(h) of the Finance Act, 1994.

6.5. Further, Notification No.25/2012-ST, dated 20.06.2012, as amended specified services which were exempt from payment of Service Tax. It appears that services provided by the Assessee are not covered under any of the services listed therein.

7. The grounds as explained in the Saw Cause cum demand notices issued above are also applicable to the present case; the legal position in so far as **'Works Contract Service'** is concerned, the said service and its taxability as defined under Sub –clause(zzzza) of Clause 105 of Section 65 of the Finance Act,1994 as existed before 01.07.2012 stands now covered by 65B (54) whereby the said Service being declared service under Section 66E(h) of Finance Act, 1994 and for not being in the Negative List prescribed under 66D, continues to be a taxable service. But for the said changes in legal provision, the status of Service and the corresponding tax liability remained same. Hence, this statement of demand / show because notice is issued in terms of Section 73(1A) of the Finance Act, 1994 for the period April, 2015 to June, 2017.

8. In view of the above, M/s. Modi & Modi Constructions, Hyderabad are hereby required to show cause to the Assistant Commissioner of Central Tax & Central Excise, Office of the Assistant Commissioner of Central Tax, Secunderabad GST Division, Secunderabad GST Commissionerate, D.No. 2-4-416&417, 1st Floor, Salike Senate, Ramgopalpet, M.G Road, Hyderabad, within 30(thirty) days of receipt of this notice as to why: - 62

i). an amount of Rs.42,07,651/- (Rupees Forty-Two Lakh Seven Thousand Six hundred and Fifty One only) (including Cesses) should not be demanded as per Para-4 above towards "Works Contract Service "rendered by them during April, 2015 to June,2017, in terms of Section 73 (1) of the Finance Act, 1994; on the grounds discussed supra; and

ii). Interest should not be demand at (i) above, under Section 75 of the finance Act, 1994; and

iii) Penalty should not be imposed on them under Section 76 of the Finance Act, 1994, for the contravention of Rules and Provisions of the Finance Act, 1994; and

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

9. M/s MMC, are required to Produce all the evidence upon which they intend to rely in their defense while showing cause. They are also required to indicate in their written reply whether they wish to be heard in person before the case is adjudicated.

10. If no cause is shown against the action proposed to be taken within the stipulated time and if the noticee does not appear for the personal hearing on the appointed day, then it will be presumed that they do not have anything to state in their defense and the case will be decided on merits on the basis of evidence available on records.

11. This Notice is issued without prejudice to any other action that has been or may be taken against the noticee / others under this Act or under any other law for the time being in force in India.

12. The provisions of the Finance Act, 1994 as discussed above are validated under the provisions of Section 174 of the Central Goods and Services Tax Act, 2017.

13. Reliance for issue of this Notice is placed on the following:

(i) Assessees letter dated 15.02.2018 received by the Jurisdictional Range Superintendent on 16.02.2018, in which Service Tax consolidated statement is provided.

(ii) ST3 Returns for the period 2015-16, 2016-17 and 2017-18 (up to June, 2017)

Place: Secunderabad
Date: 16 .04.2018

(के गोपाल राव/K Gopala Rao)
सहायक आयुक्त/Assistant Commissioner
सिकंदराबाद मण्डल/Secunderabad Division

To
M/s. Modi & Modi Constructions,
Address; 5-4-187/3 & 4, 2nd Floor,
Soham Mansion, M.G. Road,
Secunderabad- 500 003.

Copy to:

1. The Superintendent of Central Tax, Central Excise and Service Tax, Ramgopalpet Range-II, Secunderabad GST Division, Secunderabad Commissionerate, with direction to serve the Notice on the assessee and submit dated Acknowledgment to this office.

2. The Commissioner of Central Tax, Central Excise and Service Tax, Secunderabad Commissionerate, Hyderabad. (By name to the Superintendent of Central Tax, Central Excise and Service Tax, (Adjudication) for information).

ANNEXURE TO THE SHOW CAUSE NOTICE C. No. V/24/15/02/2018-Adjn DATED 16.04.2018 - M/S MODI AND MODI CONSTRUCTIONS: -

	Before Occupancy Certificate is obtained			Total (Rs)
	2015-16	2016-17	2017-18 (Up to June, 2017)	
Gross Receipts	17014886	58034871	0	75049757
Construction Agreement value	3244250	182350	0	3426600
Gross Sale Deed Value	11822750	54196118	0	66018868
Less: VAT & Registration	1114904	2897501	0	4012405
Net Taxable Value (Net of VAT)	15899982	55137370	0	71037352
Tax Rate	345932@4.944%	2242874@5.80%	0	147190
	7671669@5.60%	52894496@6.00%	0	3603283
	7882381@5.80%	0	0	457178
Service Tax Payable	903894	3303757	0	4207651

16.04.2018

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Annexure - IV

Nilgiri Homes

(Owned & Developed by Modi & Modi Constructions)
Sy. No. 128,129, 132-136,
Rampally, Keesara Mandal,
Hyderabad.
Phone: +91-40-64530888

Marketed by:

MODI BUILDERS · SINCE 1984 · Promoted By

MODI
PROPERTIES &
INVESTMENTS PVT. LT
5-4-187/3 & 4, II floor, M.
Secunderabad - 500 003
Phone : +91-40-6633555
Fax : +91-40-2754405
Email : info@modiproper

BOOKING FORM

Name of Purchaser:	ANUPAMA PAAKA		
Name of father/spouse:	Y.MANOHAR	Age	39
Address:	H.NO: D-3, TS GENCO COLONY, OLD PALVANCHA, DIST: KHAMMAM - 507154		
Occupation:	GOVT. EMPLOYEE		
Phone	Office	Home	9491887641
	Mobile 8008003614	Email	9014-210384@y...
Plot No.	85	Plot Area 117 Sq. yds.	Built-up Area 1657
Total Sale Consideration:	Rs. 38,00,000		
(in words)	Rupees. THIRTY EIGHT LAKHS ONLY		
Type of House	☐ Detached Bungalow ☐ Semi Datached Bungalow ☑ Row House		
Payment Terms	Booking Amount Rs. 25,000/-	Receipt no. & date:	176

Installment No.	Due Date	Amount
1.	28.5.2016	Rs. 2,00,0
2.	28.6.2016	Rs. 5,70,(
3.	28.7.2016	Rs. 10,50,
4.	WITHIN 7 DAYS COMPLETING FLOORING,	
5.	BATHROOM TILES, DOORS, WINDOWS	Rs. 17,54
6.	& FIRST COAT OF PAINT	
7.		
8.	ON COMPLETION	Rs. 2,00,
9.		
10.		

Payment Scheme: ☐ Housing Loan ☑ Installment Scheme

Remarks: REGISTRATION, VAT, S.TAX & STAMP DUTY EXTRA

PPT No. 261 A

I HEREBY DECLARE THAT I HAVE GONE THROUGH AND UNDERSTOOD THE TERMS AND CONDITIONS MENTIONED OVERLEAF AND SHALL ABIDE BY THE SAME

Date: 28.05.2016

Place: HYDERABAD

Signature of Purchaser

For Modi Properties ...

Annexure-IV

ORIGINAL

7536 దస్తావేజులు మరియు రుసుముల రశీదు

నెం. M/s Modi & Modi Constructions

శ్రీమతి / శ్రీ Rep: K. Prabhakar Reddy

ఈ దిగువ ఉదహరించిన దస్తావేజులు మరియు రుసుము పుచ్చుకోవడమైనది.

దస్తావేజ స్వభావము	Sale		24/2		F
దస్తావేజ విలువ	3800000		4/8		Rampally
స్టాంపు విలువ రూ.	100				
దస్తావేజ నెంబరు	3802/16		Vat - 473001		
రిజిస్ట్రేషన్ రుసుము	19000		8538		
లోటు స్టాంపు (D.S.D.)			8/8		
GHMC (T.D.)	151900	RETURNED			
యూజర్ ఛార్జీలు			7740 4406 9086		
అదనపు షీట్లు	100				
5 x	57000			4/8	
	/				
మొత్తం	228000				

(అక్షరాల ____ DHI ____ రూపాయలు మాత్రమే)

తేది 12/8

వాపసు తేది ____

సబ్ రిజిస్ట్రారు

If Document is not claimed within 10 days from the date of Registration, safe custody fee of Rs. 50/- for every thirty days or part thereof, if in excess of 10 days subject to maximum of Rs. 500/- will be levied.

3951 / 2016 3802/2016

SCANNED

भारतीय गैर न्यायिक

एक सौ रुपये Rs. 100

ONE HUNDRED RUPEES

Rs. 100

सत्यमेव जयते

भारत INDIA

INDIA NON JUDICIAL

తెలంగాణ तेलंगाना TELANGANA

A 046591

S.No. 198 Date:24-02-2016

Sold to:RAMESH

S/o.: NARSING RAO

For Whom:MODI & MODI CONSTRUCTIONS

CH. SHRAVANI
LICENSED STAMP VENDOR
LIC.No.15-31-029/2013,
R.No. 15-31-027/2016
House on P.No.21, W.S.Colony,
R.R.Dist-501512. Ph:7842562342

SALE DEED

This Deed is made and executed on this the 4th day of Aug 2016 at SRO, Kapra, Ranga Reddy District by:

M/s. MODI & MODI CONSTRUCTIONS a registered partnership firm having its office at 5-4-187/3 & 4, II Floor, Soham Mansion, M. G. Road, Secunderabad – 500 003 represented by its Managing Partner Mr. Soham Modi, Son of Late Satish Modi, aged about 46 years, Occupation: Business, resident of Plot No. 280, Road No. 25, Jubilee Hills, Hyderabad, hereinafter referred to as the Vendor (which term shall mean and include its successors in office, administrators, executors / nominees / assignees, etc.)

IN FAVOUR OF

Mrs. Anupama Paaka Wife of Mr. Y. Manohar, aged about 32 years, residing at H. No. D-3, T. S. Genco Colony, Old Palvancha, Khammam District - 507 154, hereinafter referred to as the Vendee (which term shall mean and include his / her heirs, legal representatives, administrators, executors, successor in interest, assignee, etc).

For MODI & MODI CONSTRUCTIONS

Partner

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Presentation Endorsement:

Presented in the Office of the Joint Sub-Registrar, Kapra along with the Photographs & Thumb Impressions as required Under Section 32-A of Registration Act, 1908 and fee of Rs. 19000/- paid between the hours of ____1____ and ____2____ on the 12th day of AUG, 2016 by Sri Soham Modi

Execution admitted by (Details of all Executants/Claimants under Sec 32A):

Sl No	Code	Thumb Impression	Photo	Address	Signature/Ink Thumb Impression
1	CL		ANUPAMA PAAKA [1526-1-2016-3951]	ANUPAMA PAAKA W/O. Y.MANOHAR HNO.D-3 T.S.GENCO CLY, OLD PALVANCHA KHAMMAM DIST	
2	EX		GPA FOR PRESENTIN [1526-1/2016-3951]	GPA FOR PRESENTING DOCT K.PRABHAKAR REDDY S/O. K.PADMA REDDY 5-4-187/3/4 11 FLOOR, SOHAM MANSION M.G.ROAD SEC BAD	

Identified by Witness:

Sl No	Thumb Impression	Photo	Name & Address	Signature
1		D.KOMARAIAH::12/0 [1526-1-2016-3951]	D.KOMARAIAH H.NO.6-41,GHATKESAR,R.R.DIST.	
2		P.DAIVADHEENAM::12/0 [1526-1-2016-3951]	P.DAIVADHEENAM H.NO.10-A-35,SUPRABHAT TOWNSHIP,KORREMULA,GHATKESAR,R.R.DIST,	

12th day of August,2016

Signature of Joint SubRegistrar8 Kapra

Bk - 1, CS No 3951/2016 & Doct No 3802/2016 Sheet 1 of 9 Joint SubRegistrar8 Kapra

THE SEAL OF THE SUB-REGISTRAR OF KAPRA

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OFFICE OF The Seal of Joint SubRegistrar Office Kapra JOINT SUBREGISTRAR

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WHEREAS:

A) The Vendor is the absolute owner and possessor of the land admeasuring about Ac.6-28 Gts. forming part of Sy. Nos. 128, 129, 132, 133, 134, 135 & 136 situated at Rampally Village, Keesara Mandal, Ranga Reddy District by virtue of various registered sale deeds as given hereunder and hereinafter referred to as the Schedule Land.

Sl. No.	Sale Deed Doc. No.	Dated	Sy. No.	Extent of Land (in Acres)
1.	6095/2005	20.09.2005	134, 135 & 136	Ac. 2-08 Gt.
2.	7972/2004	10.08.2004	128, 129, 132, 133, 136	Ac. 2-10 Gt.
3.	8657/2004	21.09.2004	128, 129, 133, 136	Ac. 2-10 Gt.
			Total Extent of Land	**Ac. 6-28 Gts.**

All the above Sale Deeds are registered at the office of Sub-Registrar, Shamirpet, R.R. District and are executed by the following owners:

a. Shri M. Hanumath Rao, S/o. Late Shri Chinna Rama Chary
b. Shri M. Kashinatham, S/o. Late Shri Chinna Rama Chary
c. Shri M. Venumadham, S/o. Late Shri Chinna Rama Chary
d. Shri M. Srinivasa Chary, S/o. Late Shri Chinna Rama Chary
e. Shri M. Narayana, S/o. Late Shri Chinna Rama Chary
f. Shri M. Pranavanadham, S/o. Hanumath Rao
g. Shri M. Pravarakya, S/o. Shri Kashinatham

The above executants of the Sale Deeds are hereinafter collectively referred to as Former Owners.

B) The Former Owners are the sons and grand sons of Late Shri M. China Rama Chary the original pattedar of the land. By way of partition deed dated 05.09.2002 duly registered with S.R.O. Shamirpet, Ranga Reddy District vide document no. 4838/2002, the Former Owner at serial no. 'a to e' above became the owners of the Schedule Land. Former Owner at serial no. 'f' is the son of Former Owner at serial no. 'a'. Former Owner at serial no. 'g' is the son of Former Owner at serial no. 'b'. Vide proceeding of the Mandal Revenue Officer bearing no. B/1321/2004 dated 15.06.2004 the names of the former Owners at serial nos. a to e were mutated in the revenue records and patta passbooks/title books were issued to them. All the Former Owners have joined together for the execution of above referred sale deeds so as to assure and ensure a perfect legal marketable title free from any claims whatsoever in favour of the Vendor herein.

C) The Vendor is desirous of developing the Scheduled Land by constructing row / independent house thereon and have obtained a layout from HUDA vide Permit No. 6092/MP2/Plg/HUDA/07 dated 16/11/2007.

For MODI & MODI CONSTRUCTIONS

Partner

69

Endorsement: Stamp Duty, Tranfer Duty, Registration Fee and User Charges are collected as below in respect of this instrument.

Description of Fee/Duty	Stamp Papers	Challan u/S 41of IS Act	E-Challan	Cash	Stamp Duty u/S 16 of IS act	DD/BC/ Pay Order	Total
	In the Form of						
Stamp Duty	100	0	151900	0	0	0	152000
Transfer Duty	NA	0	57000	0	0	0	57000
Reg. Fee	NA	0	19000	0	0	0	19000
User Charges	NA	0	100	0	0	0	100
Total	100	0	228000	0	0	0	228100

Rs. 208900/- towards Stamp Duty including T.D under Section 41 of I.S. Act, 1899 and Rs. 19000/- towards Registration Fees on the chargeable value of Rs. 3800000/- was paid by the party through E-Challan/BC/Pay Order No ,774WNW090816 dated ,11-AUG-16 of ,SBH/TREASURY BRANCH HYDERABAD

E-Challan Details Received from Bank :

(1). AMOUNT PAID: Rs. 228000/-, DATE: 11-AUG-16, BANK NAME: SBH, BRANCH NAME: TREASURY BRANCH HYDERABAD, BANK REFERENCE NO: 001519308,REMITTER NAME: PRABHAKAR REDDY K,EXECUTANT NAME: MODI AND MODI CONSTRUCTIONS,CLAIMANT NAME: MRS. ANUPAMA PAAKA) .

Date:
12th day of August,2016

Signature of Registering Officer
Kapra

Bk - 1, CS No 3951/2016 & Doct No 3802/2016 Sheet 2 of 9
Joint SubRegistrar8
Kapra

1వ పుస్తకము 2016 సం./ శా.శ. 1938
నెం. 3802 ఇందురూ రిజిష్టరు చేయబడి
స్కానింగ్ నిమిత్తం ... పేజీలు 4526
3802 - 2016 గా నంబరు ...
2016 సం. ... 12 వ తేది

సబ్ రిజిస్ట్రార్

SUB REGISTRAR
KAPRA

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OFFICE OF
The Seal of
Joint SubRegistrar Office
Kapra
JOINT SUBREGISTRAR

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D) The Vendee is desirous of purchasing a plot of land bearing no. 85 admeasuring 117 sq. yds, along with construction having a total area of 1659 sft (built-up area 1461 sft + terrace area 56 sft + portico area 142 sft), hereinafter referred to as the Scheduled Property forming part of the Scheduled Land for a consideration of Rs. 38,00,000/- (Rupees Thirty Eight Lakhs Only) and the Vendor is desirous of selling the same on the following terms and conditions:

NOW THEREFORE THIS SALE DEED WITNESSETH AS FOLOWS:

1. The Vendor do hereby convey, transfer and sell the Plot No. 85 admeasuring 117 sq. yds, along with construction having a total area of 1659 sft(built-up area 1461 sft + terrace area 56 sft + portico area 142 sft), forming part of Sy. Nos.128, 129, 132, 133, 134, 135 & 136 situated at Rampally Village, Keesara Mandal, Ranga Reddy District, which is herein after referred to as the Scheduled Property and more particularly described in the schedule and the plan annexed to this Sale Deed in favour of the Vendee for a consideration of Rs. 38,00,000/- (Rupees Thirty Eight Lakhs Only) loan availed from Axis Bank Ltd. Hyderabad. The Vendor hereby admits and acknowledges the receipt of the said consideration.

2. The Vendor hereby covenant that Scheduled Proptery is the absolute property belonging to it by virtue of various registered sale deeds referred to herein in the preamble of this Sale Deed and has absolute right, title or interest in respect of the Scheduled Property.

3. The Vendor further covenant that the Schedule Property is free from all sorts of encumbrances, charges, cess or attachment of whatsoever nature and as such the Vendor hereby give warranty of title. If any claim is made by any person either claiming through the Vendor or otherwise in respect of the Scheduled Property it shall be the responsibility of the Vendor alone to satisfy such claims. In the event of Vendee being put to any loss on account of any claims on the Scheduled Property, the Vendors shall indemnify the Vendee fully for such losses.

4. The Vendor have this day delivered vacant peaceful possession of Scheduled Property to the Vendee.

5. The Vendor hereby covenant that they shall sign, verify and execute such further documents as are required so as to effectively transfer/mutate Scheduled Property unto and in favour of the Vendee in the concerned departments.

6. The Vendor hereby covenant that the Vendor have paid all taxes, cess, charges to the concerned authorities relating to Scheduled Property payable as on the date of this Sale Deed. If any claim is made in this respect by any department / authorities, it shall be the responsibility of the Vendor to clear the same.

For MODI & MODI CONSTRUCTIONS

Partner

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3802/2016 Sheet 3 of 9

Joint SubRegistrar8
Kapra

SUB REGISTRAR
OF
KAPRA

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Joint SubRegistrar
Office
Kapra
OFFICE OF
JOINT SUBREGISTRAR

SCHEDULED PEOPERTY

All that piece and parcel of land bearing plot no. 85 admeasuring about 117 sq. yds., along with construction having a total area of 1659 sft., (built-up area 1461sft + terrace area 56 sft + portico area 142 sft) in the project known as "Nilgiri Homes" forming part of Sy. Nos. 128, 129, 132, 133, 134, 135 & 136 situated at Rampally Village, Keesara Mandal, Ranga Reddy District, marked in red in the plan annexed hereto and bounded on:

North	Plot No. 86
South	Plot No. 84
East	30' wide road
West	Plot No. 77

IN WITNESSES WHEREOF this Sale Deed is made and executed on date mentioned above by the parties hereto in presence of the witnesses mentioned below:

WITNESS:

1. (Duggula Komalaiah) cell: - 9866968973

2.

For MODI & MODI CONSTRUCTIONS

Partner

(Soham Modi)

VENDOR

VENDEE

73

74

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SUB-REGISTRAR KAPRA

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OFFICE OF JOINT SUBREGISTRAR The Seal of Joint SubRegistrar Office Kapra

ANNEXTURE-1-A

1. Description of the Building : All that piece and parcel of land along with construction on plot no. 85 in the project known as "Nilgiri Homes" forming part of Sy. Nos. 128; 129, 132, 133, 134, 135 & 136 situated at Rampally Village, Keesara Mandal, Ranga Reddy District

   (a) Nature of the roof : R. C. C. (Ground Floor + First Floor)

   (b) Type of Structure : Framed Structure

2. Age of the Building : Under Construction

3. Total Extent of Site : 117 sq. yds.

4. **Built up area Particulars:**

   a) Portico & Terrance Area : 198 sft

   b) In the Ground Floor : 601 sft

   c) In the First Floor : 640 sft

   d) Head Room + Servant + Toilet Area : 220 sft

   Total Built up Area : 1659 sft

5. Annual Rental Value :

6. Municipal Taxes per Annum :

7. Executant's Estimate of the MV of the Building : Rs. 38,00,000/-

For MODI & MODI CONSTRUCTIONS

Partner

Date: 04.03.2016

Signature of the Executants

CERTIFICATE

I do hereby declare that what is stated above is true to the best of my knowledge and belief.

For MODI & MODI CONSTRUCTIONS

Partner

Date: 04.03.2016

Signature of the Executants

95

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Joint SubRegistrar8
Kapra

THE SEAL OF THE SUB REGISTRAR OF KAPRA

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OFFICE OF
The Seal of
Joint SubRegistrar
Office
Kapra
JOINT SUBREGISTRAR

REGISTRATION PLAN SHOWING BUNGALOW ON PLOT NO. 85, FORMING A PART

IN SURVEY NOs. 128, 129, 132, 133, 134, 135 & 136 **Situated at**

RAMPALLY VILLAGE, KEESARA **Mandal, R.R. Dist.**

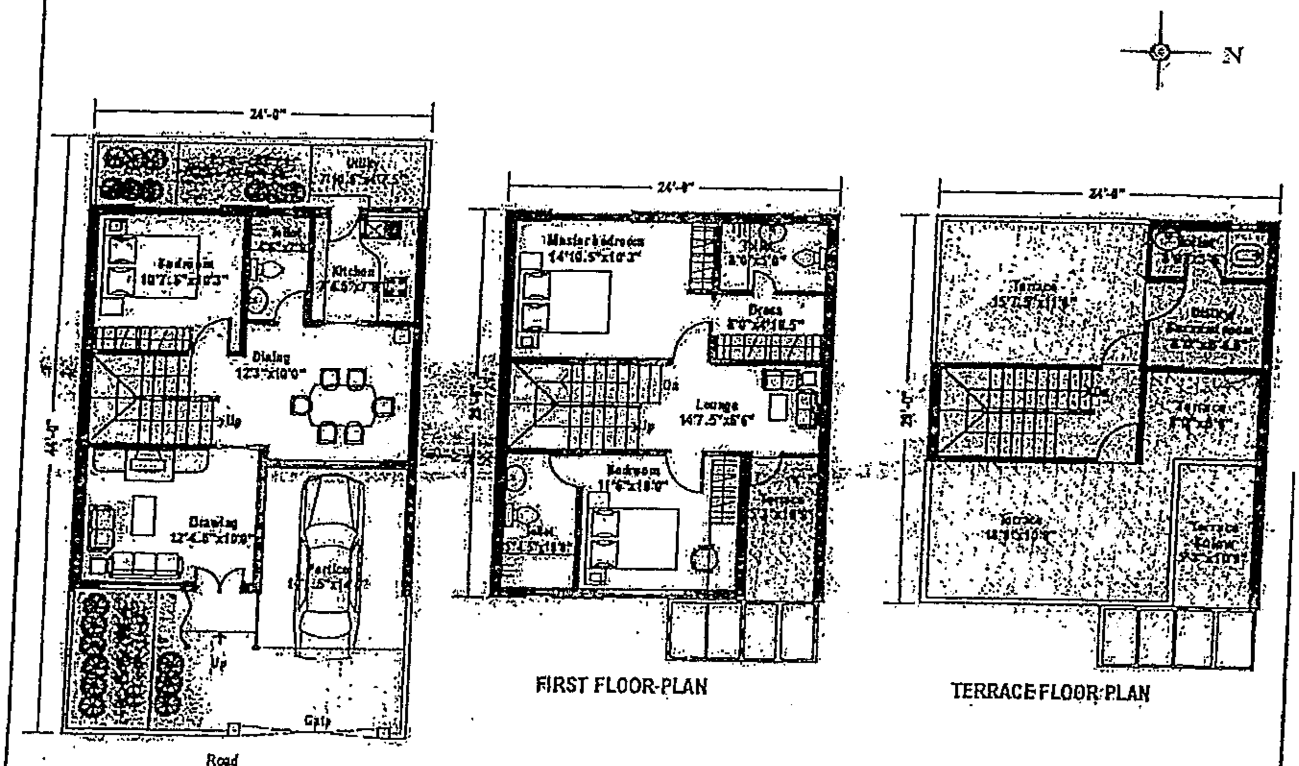
VENDOR: M/S. MODI & MODI CONSTRUCTIONS, REPRESENTED BY ITS PARTNER

MR. SOHAM MODI, SON OF SRI SATISH MODI

VENDEE: MRS. ANUPAMA PAAKA WIFE OF MR. Y. MANOHAR

REFERENCE: SCALE: INCL: EXCL:
AREA: 117 SQ. YDS. SQ. MTRS.

Built up Area: 1659 Sft



GROUND FLOOR AREA	601.00 SFT
FIRST FLOOR AREA	640.00 SFT
HEAD RM+SERVANT+TOILET AREA	220.00 SFT
TOTAL BUILT-UP AREA	1461.00 SFT
TERRACE AREA	142.SFT
PORTICO AREA	56.SFT

WITNESSES:

1.

2.

For MODI & MODI CONSTRUCTIONS

Partner

SIG. OF THE VENDOR

SIG. OF THE VENDEE

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THE SEAL OF THE SUB REGISTRAR OF KAPRA

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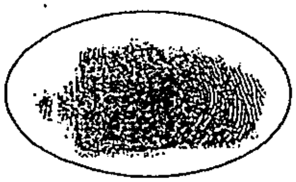
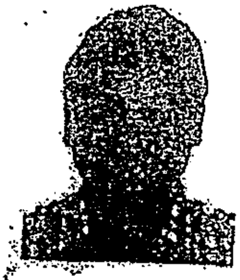
OFFICE OF JOINT SUBREGISTRAR The Seal of Joint SubRegistrar Office Kapra

PHOTOGRAPHS AND FINGER PRINTS AS PER SECTION 32A OF REGISTRATION ACT, 1908.

SL.NO.	FINGER PRINT IN BLACK (LEFT THUMB)	PASSPORT SIZE PHOTOGRAPH BLACK & WHITE	NAME & PERMANENT POSTAL ADDRESS OF PRESENTANT / SELLER / BUYER
			**VENDOR:** M/S. MODI & MODI CONSTRUCTIONS HAVING ITS OFFICE AT 5-4-187/3 & 4 III FLOOR, SOHAM MANSION M. G. ROAD, SECUNDERABAD REPRESENTED BY ITS PARTNER MR. SOHAM MODI S/O. LATE SATISH MODI
			**GPA FOR PRESENTING DOCUMENTS VIDE DOC.NO. 12/BK/IV/2008, Dt. 29.03.2008:** MR. K. PRABHAKAR REDDY S/O. MR. K. PADMA REDDY (O). 5-4-187/3&4 II FLOOR, SOHAM MANSION M. G. ROAD SECUNDERABAD – 500 003..
			**VENDEE:** MRS. ANUPAMA PAAKA W/O. MR. Y. MANOHAR R/O. H. NO. D-3 T S GENCO COLONY OLD PALVANCHA KHAMMAM DISTRICT - 507 154

SIGNATURE OF WITNESSES:

1.

2.

For MODI & MODI CONSTRUCTIONS

Partner

SIGNATURE OF THE VENDOR

SIGNATURE(S) OF THE VENDEE

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Kapra

THE SEAL OF THE SUB-REGISTRAR OF KAPRA

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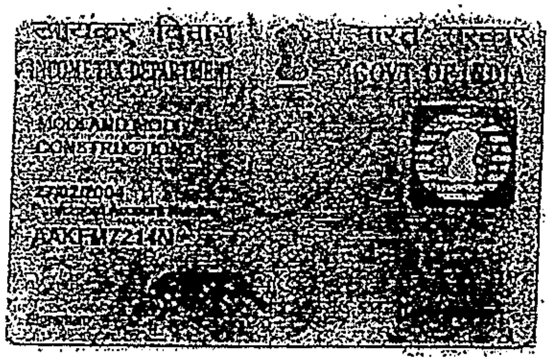
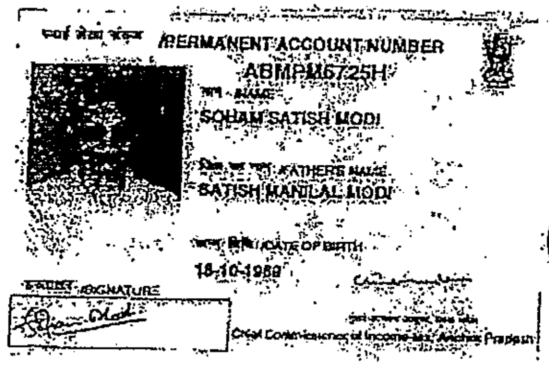
OFFICE OF
The Seal of Joint SubRegistrar Office
Kapra
JOINT SUBREGISTRAR

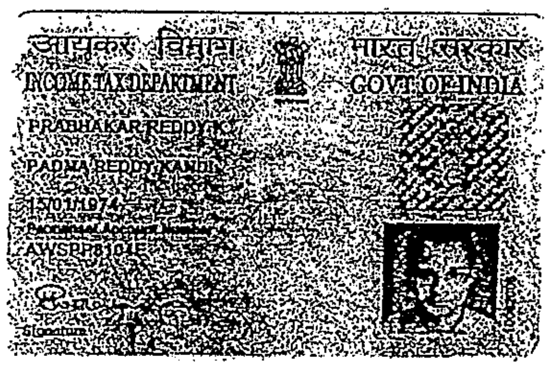
VENDOR:





For MODI & MODI CONSTRUCTIONS

Partner



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Joint SubRegistrar8
Kapra

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Kapra
JOINT SUBREGISTRAR

भारत सरकार

आधार

భారత ప్రభుత్వం
Unique Identification Authority of India
Government of India

నమోదు సంఖ్య / Enrollment No. : 1190/55577/05682

01/07/2012

To
Daggula Komraiah
దగ్గుల కొమురయ్య
S/O Daggula Gopal
6-41 plot no 100
suprabath town ship 2
ghatkesar mandal
Kachwanisingaram
Katchvanisingaram,Rangareddi
Andhra Pradesh - 501301

UF383380302IN

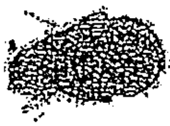
38338030

మీ ఆధార్ సంఖ్య / Your Aadhaar No. :

8654 1114 0891

ఆధార్ - సామాన్యుని హక్కు

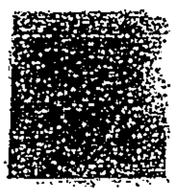
భారత ప్రభుత్వం
GOVERNMENT OF INDIA



దగ్గుల కొమురయ్య
Daggula Komraiah
పుట్టిన సంవత్సరం/Year of Birth : 1950
పురుషుడు / Male

8654 1114 0891

సామాన్యుని హక్కు



పాక దైవాధీనం
Paaka Daivadheenam
పుట్టిన తేదీ/ DOB: 16/03/1952
పురుషుడు / MALE

7673 7915 8140

भारतीय विशिष्ट पहचान प्राधिकरण
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

AADHAAR

చిరునామా:
S/O పాక లక్ష్మయ్య, 10-ఏ-35,
కొర్రెముల, సుప్రభాత్ టౌన్‌షిప్,
కొర్రెముల, కొర్రెముల్,
కె.వి.రంగారెడ్డి,
తెలంగాణ - 500088

Address:
S/O Paaka Laxmaiah, 10-A-35 Pl 1 venture-1, korremula, suprabh town ship, korremula, Korremul, Rangareddy, Telangana - 500088

7673 7915 8140

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KAPRA

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Kapra
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Annexure-VI

ORIGINAL

దస్తావేజులు మరియు రుసుముల రశీదు

నెం. 3527

శ్రీమతి / శ్రీ Salam Modi Rep Modi

ఈ దిగువ ఉదహరించిన దస్తావేజులు మరియు రుసుము పుచ్చుకోవడమైనది.

దస్తావేజు స్వభావము	Sale		30/10		
దస్తావేజు విలువ	1500000			Rangpally	
స్టాంపు విలువ రూ.	100				
దస్తావేజు నెంబరు	1809/13				
రిజిస్ట్రేషన్ రుసుము లోటు స్టాంపు (D.S.D.) GHMC (T.D.) యూజర్ ఛార్జీలు అదనపు షీట్లు 5 x ....Chln.	7500- 119900- 100 43734 28/2				
మొత్తం	127500/-				

(అక్షరాల By Challan

రూపాయలు మాత్రమే)

తేది 28/2

వాపసు తేది

సబ్ రిజిస్ట్రారు.

Document is not claimed within 10 days from the date of Registration, safe custody fee of Rs. 50/- for very thirty days or part thereof, if in excess of 10 days subject to maximum of Rs. 500/- will be levied.

85

SCANNED 1809 of 2013

भारतीय गैर न्यायिक

एक सौ रुपये Rs. 100

रु. 100 ONE HUNDRED RUPEES

भारत INDIA

INDIA NON JUDICIAL

ఆంధ్రప్రదేశ్ आन्ध्र प्रदेश ANDHRA PRADESH AY 933061

S.No. 1[illegible]561 Dt.30-10-2012 Rs.100/-
Sold to : Sri. Ramesh S/o Narsing Rao, R/o Hyd.
For Whom: Modi & Modi Construction, Hyd

K. GIRIBABU
LICENCED STAMP VENDOR
LIC.No. 16-02-30/1998
REN. No, 16-02-08/2010
Sub-Bapunagar, Amberpet, Hyd-13
CELL No. 9989259839

SALE DEED

This Deed is made and executed on this the 28th day of February 2013 at SRO, Keesara, Ranga Reddy District by:

M/s. MODI & MODI CONSTRUCTIONS a registered partnership firm having its office at 5-4-187/3 & 4, II Floor, Soham Mansion, M. G. Road, Secunderabad – 500 003 represented by its Managing Partner Mr. Soham Modi, S/o. Sri Satish Modi, aged about 43 years, Occupation: Business, hereinafter referred to as the Vendor (which term shall mean and include its successors in office, administrators, executors / nominees / assignees, etc.)

IN FAVOUR OF

Mr. K. P. SAI KUMAR, SON OF Mr. K. P. RAMANATHAN, aged about 30 years, Occupation: Service, residing at # Flat No. 108, Sri Sai Sadan Apartment, Opp: Kushaiguda Bus Depot, S. P. Nagar, Maula-ali, Hyderabad - 500 040., hereinafter referred to as the Vendee (which term shall mean and include his / her heirs, legal representatives, administrators, executors, successor in interest, assignee, etc).

For MODI & MODI CONSTRUCTIONS

Partner

86

EX-OFFICIO STAMP VENDOR
19 OCT 2012
S.R.O. CHIKKADPALLY, HYD.

ఎ పుస్తకము 2013 ఎ సం॥ను ....1809.........

దస్తావేజు మొత్తం కాగితముల సంఖ్య....12.........

ఈ కాగితము వరుస సంఖ్య.........1.........

సబ్-రిజిస్ట్రార్

THE SEAL OF THE SUBREGISTRAR OF KEESARA

కీసర

ENDORSEMENT

Certified that the following amounts have been paid in respect of this document

		In the form of					
Sl. No.	Description of fee/duty	[illegible]	[illegible]	[illegible]	Stamp [illegible]	DD/BC/ Pay order	Total
1	Stamp Duty	100	119900				120000
2	Transfer Duty						
3	Registration [illegible]						7500
4	User charges						100
5	Total						127600

T. Nagaraj

సబ్ రిజిస్ట్రార్

కీసర

87

WHEREAS:

A) The Vendor is the absolute owner and possessor of the land admeasuring about Ac. 6-28 Gts., forming part of Sy. Nos. 128, 129, 132, 133, 134, 135 & 136 situated at Rampally Village, Keesara Mandal, Ranga. Reddy District by virtue of various registered sale deeds as given hereunder and hereinafter referred to as the Schedule Land.

Sl. No.	Sale Deed Doc. No.	Dated	Sy. No.	Extent of Land (in Acres)
1.	6095/2005	20.09.2005	134, 135 & 136	Ac. 2-08 Gt.
2.	7972/2004	10.08.2004	128, 129, 132, 133,136	Ac. 2-10 Gt.
3.	8657/2004	21.09.2004	128, 129, 133, 136	Ac. 2-10 Gt.
			Total Extent of Land	**Ac. 6-28 Gts.**

All the above Sale Deeds are registered at the office of Sub-Registrar, Shamirpet, R.R. District and are executed by the following owners:

a. Shri M. Hanumath Rao, S/o. Late Shri Chinna Rama Chary
b. Shri M. Kashinatham, S/o. Late Shri Chinna Rama Chary
c. Shri M. Venunadham, S/o. Late Shri Chinna Rama Chary
d. Shri M. Srinivasa Chary, S/o. Late Shri Chinna Rama Chary
e. Shri M. Narayana, S/o. Late Shri Chinna Rama Chary
f. Shri M, Pranavanadham, S/o. Hanumath Rao
g. Shri M. Pravarakya, S/o. Shri Kashinatham

The above executants of the Sale Deeds are hereinafter collectively referred to as Former Owners.

B) The Former Owners are the sons and grand sons of Late Shri M. China Rama Chary the original pattedar of the land. By way of partition deed dated 05.09.2002 duly registered with S.R.O. Shamirpet, Ranga Reddy District vide document no. 4838/2002, the Former Owner at serial no. 'a to e' above became the owners of the Schedule Land. Former Owner at serial no. 'f' is the son of Former Owner at serial no. 'a'. Former Owner at serial no. 'g' is the son of Former Owner at serial no. 'b'. Vide proceeding of the Mandal Revenue Officer bearing no. B/1321/2004 dated 15.06.2004 the names of the former Owners at serial nos. a to e were mutated in the revenue records and patta passbooks/title books were issued to them. All the Former Owners have joined together for the execution of above referred sale deeds so as to assure and ensure a perfect legal marketable title free from any claims whatsoever in favour of the Vendor herein.

C) The Vendor is desirous of developing the Scheduled Land by constructing row / independent house thereon and have obtained a tentative layout from HUDA vide Permit No. 6092/MP2/Plg/HUDA/07 dated 16/11/2007.

For MODI & MODI CONSTRUCTIONS

Partner

1 వ పుస్తకము 2013 వ సం॥పు 1809

దస్తావేజు మొత్తం కాగితముల సంఖ్య 12

ఈ కాగితము వరుస సంఖ్య 2

2013 సం॥ ఫిబ్రవరి నెల 28 వ తేది
1934 వ శా.శ. ఫాల్గుణ మాసం 9 వ తేది
పగలు 11 మరియు 12 గంటల మధ్య
కీసర సబ్ - రిజిస్ట్రారు ఆఫీసులో
శ్రీ/శ్రీమతి K. Prabhakar Reddy
రిజిస్ట్రేషన్ చట్టము 1908లోని సెక్షన్ 32.ఎ ను
అనుసరించి సమర్పించవలసిన ఫోటోగ్రాఫులు
మరియు వేలిముద్రలతో సహా దాఖలు చేసి రుసుము
రూ॥ 7500/- లు చెల్లించినారు
వ్రాసియిచ్చినట్లు ఒప్పుకొన్నది
ఎడమ బొటన వేలు

సబ్-రిజిస్ట్రారు

OF KEESARA
కీసర

K. Prabhakar Reddy S/o. K.P Reddy, Occ: Service. O/o# S-No. 87/384, IInd Floor, Soham mansion, M.G. Road, Secbad, through GPA for presentation of documents, vide GPA No. 12/ckIV/08. Dt. 05-03-08 at SRO, Keesara, R.R. Dist.

హాపించినది

K.P. Ramanathan S/o R. Raman Kutty Nair
Plot. No. 108. Sri Sai Sadan Apartment. S.P. Nagar
Moula Ali Hy.bad.

P. KUMARI D/o Kumaran Nair
Flat No. 108, Sri Sai Sadan Apartment,
S.P. Nagar, Moula Ali, Hyderabad.

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2013 సం॥ పు ఫిబ్రవరి నెల 28 వ తేది సబ్-రిజిస్ట్రారు T. Nagaraj
1934 వ శా.శ. సం. ఫాల్గుణ మాసము 9 వ తేది కీసర

D) The Vendee is desirous of purchasing a plot of land bearing no. 74, admeasuring 117 sq. yds. along with semi-finished construction having a total area of 1659 sft., hereinafter referred to as the Scheduled Property forming part of the Scheduled Land for a consideration of Rs.15,00,000/-(Rupees Fifteen Lakhs Only) and the Vendor is desirous of selling the same on the following terms and conditions:

NOW THEREFORE THIS SALE DEED WITNESSETH AS FOLOWS:

1. The Vendor do hereby convey, transfer and sell the Plot No.74, admeasuring 117 sq. yds., along with semi-finished construction having a total area of 1659 sft., forming part of Sy. Nos. 128, 129, 132, 133, 134, 135 & 136 situated at Rampally Village, Keesara Mandal, Ranga Reddy District, which is herein after referred to as the Scheduled Property and more particularly described in the schedule and the plan annexed to this Sale Deed in favour of the Vendee for a consideration of Rs.15,00,000/- (Rupees Fifteen Lakhs Only). The Vendor hereby admit and acknowledge the receipt of the said consideration in the following manner:

    a. Rs. 12,00,000/- (Rupees Twelve Lakhs Only) paid by way of cheque No.013054, dated 31.01.2013, drawn on HDFC Bank, Lakdikapul Branch, Hyderabad issued by LIC Housing Finance Ltd.

    b. Rs.3,00,000/-(Rupees Three Lakhs Only) (Part Payment) paid by way of pay order no. 023349, dated 11.02.2013 drawn on ICICI Bank

2. The Vendor hereby covenant that Scheduled Proptery is the absolute property belonging to it by virtue of various registered sale deeds referred to herein in the preamble of this Sale Deed and has absolute right, title or interest in respect of the Scheduled Property.

3. The Vendor further covenant that the Schedule Property is free from all sorts of encumbrances, charges, cess or attachment of whatsoever nature and as such the Vendor hereby give warranty of title. If any claim is made by any person either claiming through the Vendor or otherwise in respect of the Scheduled Property it shall be the responsibility of the Vendor alone to satisfy such claims. In the event of Vendee being put to any loss on account of any claims on the Scheduled Property, the Vendors shall indemnify the Vendee fully for such losses.

4. The Vendor have this day delivered vacant peaceful possession of Scheduled Property to the Vendee.

5. The Vendor hereby covenant that they shall sign, verify and execute such further documents as are required so as to effectively transfer/mutate Scheduled Property unto and in favour of the Vendee in the concerned departments.

For MODI & MODI CONSTRUCTIONS

Partner

పుస్తకము 1 2013 సం|| నెం|| 1809........................
వ్రాయబడిన మొత్తం కాగితముల సంఖ్య......12..............
ఈ కాగితము వరుస సంఖ్య..........3........................

సబ్-రిజిస్ట్రార్

Rs. 119900/- towards stamp duty including T.D under section 41 of the I.S. Act 1899. and Rs. 7500/- towards Registration fee on the chargeable value of Rs. 1500000/- were paid by the party through Bank. 43734 vide challan/DD/BC/Pay order No. 28/2/13 date"

T. Nagaraj
Sub-Registrar
Collector U/S 41 of I.S. Act

I పుస్తకము 2013 సం|| (శా.శ.1934) నం||పు 1809 నెంబరుగా రిజిస్టరు చేయబడినది. స్కానింగ్ నిమిత్తం గుర్తింపు నెంబరు 1520/1809/2013 ఇవ్వడమైనది.
20సం|| ....ఫిబ్రవరి.... ....28....... వ తేది.

T. Nagaraj
సబ్-రిజిస్ట్రారు, కీసర

SUB-REGISTRAR OF KEESARA
సబ్ రిజిస్ట్రార్ కీసర

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6. The Vendor hereby covenant that the Vendor have paid all taxes, cess, charges to the concerned authorities relating to Scheduled Property payable as on the date of this Sale Deed. If any claim is made in this respect by any department / authorities, it shall be the responsibility of the Vendor to clear the same.

7. Stamp duty and Registration amount of Rs.1,27,500/- is paid by way of challan no. 43734, dated 28.02.2013, drawn on State Bank of Hyderabad, Keesara Village, Ranga Reddy District.

SCHEDULED PEOPERTY

ALL THAT PIECE AND PARCEL OF BUNGALOW ON Plot No. 74 admeasuring about 117 sq. yds., along with semi-finished construction having a total area of 1659 sft., in the project known as "Nilgiri Homes" forming part of Sy. Nos. 128, 129, 132, 133, 134, 135 & 136 situated at Rampally Village, Keesara Mandal, Ranga Reddy District, marked in red in the plan annexed hereto, bounded on:

North	Plot No. 75
South	30' wide road
East	Plot No. 82
West	30' wide road

IN WITNESSES WHEREOF this Sale Deed is made and executed on date mentioned above by the parties hereto in presence of the witnesses mentioned below:

WITNESS:

1.

2.

For MODI & MODI CONSTRUCTIONS

Partner

(Soham Modi)
VENDOR

VENDEE

92

1 వ పుస్తకము 2013 వ సం॥ నెం॥ ...1809...............

దస్తావేజు మొత్తం కాగితముల సంఖ్య ..12..........

ఈ కాగితము వరుస సంఖ్య .....4.................

సబ్-రిజిస్ట్రార్

ముద్ర

THE SEAL OF THE SUB REGISTRAR OF KEESARA

కీసర

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ANNEXTURE-1-A

1. Description of the Building	:ALL THAT PIECE AND PARCEL OF BUNGALOW along with semi-finished construction on Plot No. 74 in the project known as "NILGIRI HOMES" forming part of Sy. Nos. 128, 129, 132, 133, 134, 135 & 136 situated at Rampally Village, Keesara Mandal, Ranga Reddy District
(a) Nature of the roof	: R. C. C.
(b) Type of Structure	: Framed Structure
2. Age of the Building	: Under Construction
3. Total Extent of Site	: 117 sq. yds.
4. **Built up area Particulars:**	
a) Portico & Terrance Area	: 198 Sft
b) In the Ground Floor	: 599 Sft
c) In the First Floor	: 639 Sft
d) Head Rm+Servant+Toilet Area	: 223 Sft
Total Built up Area :	1659 Sft
5. Annual Rental Value :	
6. Municipal Taxes per Annum :	
7. Executant's Estimate of the MV of the Building :	Rs. 15,00,000/-

For MODI & MODI CONSTRUCTIONS

Partner

Signature of the Executants

Date: 28.02.2013

CERTIFICATE

I do hereby declare that what is stated above is true to the best of my knowledge and belief.

For MODI & MODI CONSTRUCTIONS

Partner

Signature of the Executants

Date: 28.02.2013

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దస్తావేజు మొత్తం కాగితముల సంఖ్య 12

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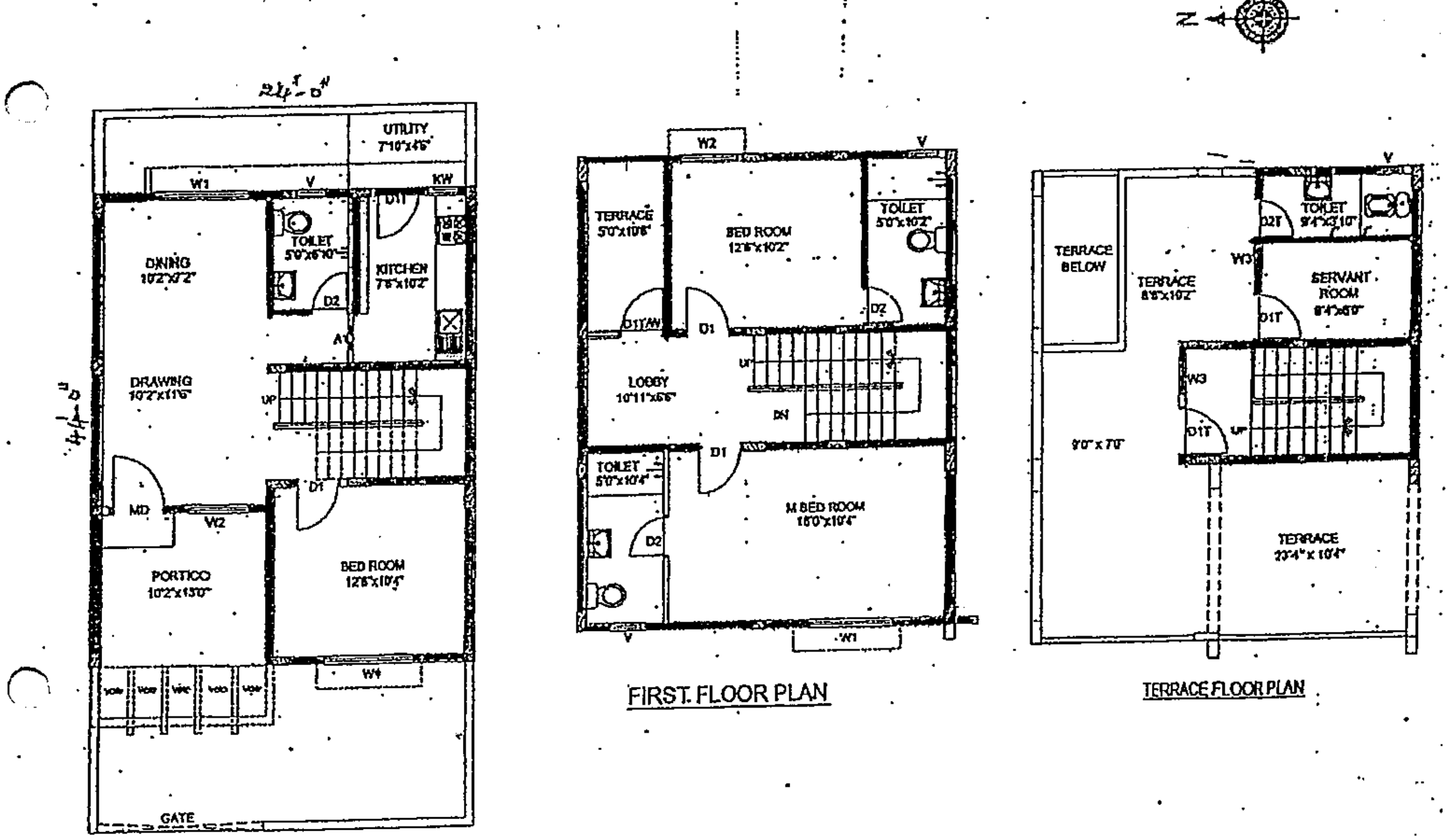
REGISTRATION PLAN SHOWING	PLOT NO. 74, FORMING A PART	
IN SURVEY NOS.	128, 129, 132, 133, 134, 135 & 136	**Situated at**
	RAMPALLY VILLAGE, KEESARA	**Mandal, R.R. Dist.**
VENDOR:	M/S. MODI & MODI CONSTRUCTIONS, REPRESENTED BY ITS PARTNER	
	MR. SOHAM MODI, SON OF SRI SATISH MODI	
BUYER:	MR. K P. SAI KUMAR, SON OF MR. K. P. RAMANATHAN	

REFERENCE: SCALE: INCL: EXCL:

AREA: 117 SQ. YDS. SQ. MTRS.

TOTAL BUILT UP AREA : 1659 Sft.



GROUND FLOOR PLAN

FIRST FLOOR PLAN

TERRACE FLOOR PLAN

BOUNDARIES:

NORTH	:	PLOT NO. 75
SOUTH	:	30' WIDE ROAD
EAST	:	PLOT NO. 82
WEST	:	30' WIDE ROAD

For MODI & MODI CONSTRUCTIONS

Partner

WITNESSES:

1.

2.

SIG. OF THE VENDOR

SIG. OF THE BUYER

96

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ఈ కాగితము వరుస సంఖ్య 6

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సబ్ రిజిస్ట్రారు ముద్ర
THE SEAL OF THE SUBREGISTRAR OF KEESARA
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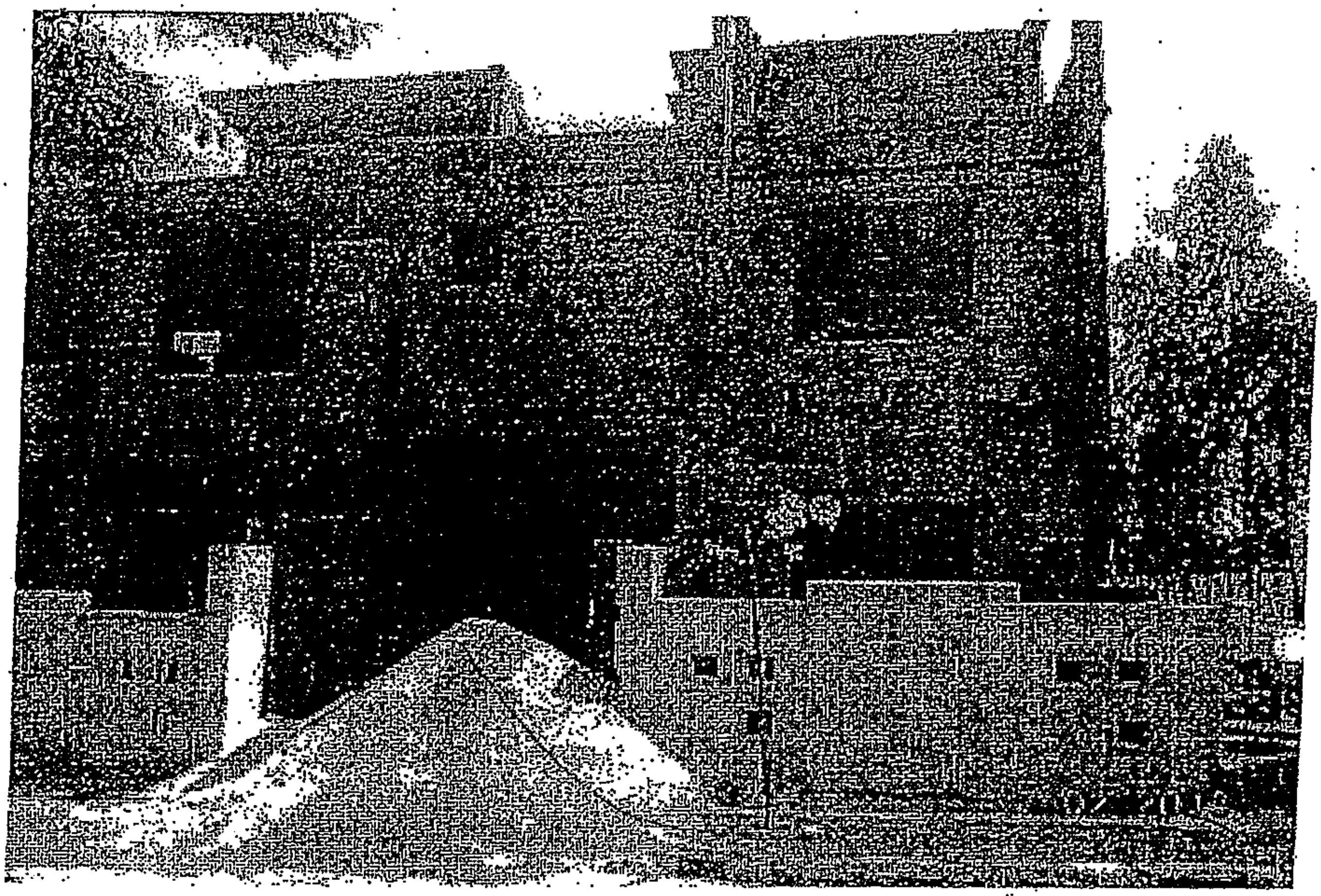

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THE SEAL OF THE SUBREGISTRAR OF KEESARA

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PHOTOGRAPHS AND FINGER PRINTS AS PER SECTION 32A OF REGISTRATION ACT, 1908.

SL.NO.	FINGER PRINT IN BLACK (LEFT THUMB)	PASSPORT SIZE PHOTOGRAPH BLACK & WHITE	NAME & PERMANENT POSTAL ADDRESS OF PRESENTANT / SELLER / BUYER
			**VENDOR:** M/S. MODI & MODI CONSTRUCTIONS, HAVING ITS OFFICE AT 5-4-187/3 & 4 III FLOOR, SOHAM MANSION M. G. ROAD, SECUNDERABAD REP. BY ITS MANAGING PARTNER MR. SOHAM MODI S/O. MR. SATISH MODI
			**SPA FOR PRESENTING DOCUMENTS: VIDE DOC.NO. 12/IV/2008, Dt. 05.03.2008** MR. K. PRABHAKAR REDDY S/O. MR. K. PADMA REDDY (O). 5-4-187/3 & 4 III FLOOR, SOHAM MANSION M. G. ROAD, SECUNDERABAD – 500 003.
			**BUYER:** MR. K. P. SAI KUMAR S/O, MR. K. P. RAMANATHAN R/O. # FLAT NO. 108 SRI SAI SADAN APARTMENT OPP: KUSHAIGUDA BUS DEPOT S. P. NAGAR, MAULA-ALI HYDERABAD - 500 040.

SIGNATURE OF WITNESSES:

1.

2.

For MODI & MODI CONSTRUCTIONS

Partner

SIGNATURE OF EXECUTANTS

SIGNATURE OF BUYER

1 వ పుస్తకము 2013 వ సంవత్సరము...1809..............

దస్తావేజు మొత్తం కాగితముల సంఖ్య...12.............

ఈ కాగితము యొక్క వరుస సంఖ్య.......8.....................

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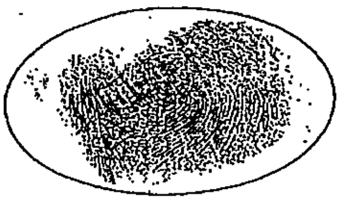
THE SEAL OF THE SUBREGISTRAR OF KEESARA

(o)

PHOTOGRAPHS AND FINGER PRINTS AS PER SECTION 32A OF REGISTRATION ACT, 1908.

SL.NO.	FINGER PRINT IN BLACK (LEFT THUMB)	PASSPORT SIZE PHOTOGRAPH BLACK & WHITE	NAME & PERMANENT POSTAL ADDRESS OF PRESENTANT / SELLER / BUYER
1.			WITNESSES: MR. K.P. RAMANATHAN S/o. MR. RAMAN KUTTY NAIR R/o: # 108, SRI SAI SADAN APTS, S.P. NAGAR, MOULA-ALI, HYDERABAD.
2.			MRS. P. KUMARI D/o. MR. KUMARAN NAIR R/o: # 108, SRI SAI SADAN APTS S.P. NAGAR MOULA-ALI, HYDERABAD.

SIGNATURE OF WITNESSES:

1. [signature]

2. Kumari

For MODI & MODI CONSTRUCTIONS

[signature]

Partner

SIGNATURE OF THE EXECUTANT

[signature]

SIGNATURE OF THE BUYER

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[illegible] 9

[illegible]

THE SEAL OF THE SUB-REGISTRAR OF KEESARA

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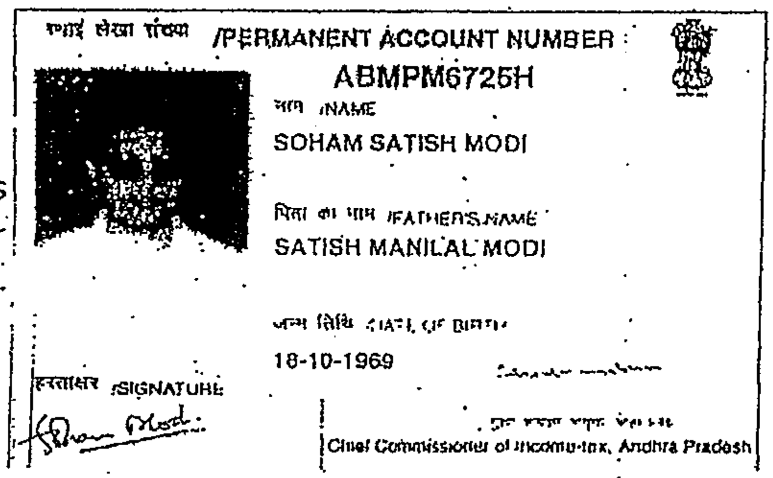
VENDOR:

For MODI & MODI CONSTRUCTIONS

Partner


स्थाई लेखा संख्या /PERMANENT ACCOUNT NUMBER

ABMPM6725H

नाम /NAME

SOHAM SATISH MODI

पिता का नाम /FATHER'S NAME

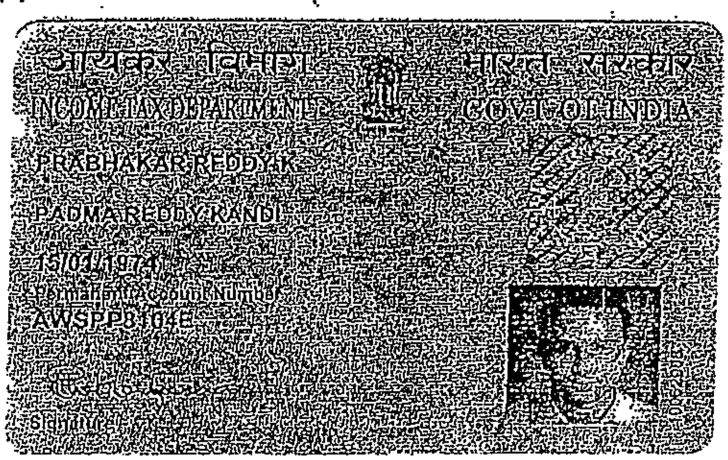
SATISH MANILAL MODI

जन्म तिथि /DATE OF BIRTH

18-10-1969

हस्ताक्षर /SIGNATURE

Chief Commissioner of Income-tax, Andhra Pradesh


आयकर विभाग INCOME TAX DEPARTMENT

भारत सरकार GOVT. OF INDIA

PRABHAKAR REDDY K

PADMA REDDY KANDI

15/01/1974

Permanent Account Number

AWSPP8104E

Signature

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ఈ కాగితము వరుస సంఖ్య ... 10

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రిజిస్ట్రారు ముద్ర

THE SEAL OF THE SUBREGISTRAR OF KEESARA

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BUYER:


आयकर विभाग
INCOME TAX DEPARTMENT
भारत सरकार
GOVT. OF INDIA
KANDANGHIRA PUTHANVEEDU
SAIKUMAR
PUTHANVEETIL RAMANATHAN
KANDANGHIRA
13/06/1982
Permanent Account Number
AXIPK8410D
Signature

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దస్తావేజు మొత్తం కాగితముల సంఖ్య ... 12 ....

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THE SEAL OF THE SUBREGISTRAR OF ...ARA

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WITNESSES:

स्थाई लेखा संख्या /PERMANENT ACCOUNT NUMBER
AISPK1205F

नाम /NAME
PUTHANVETAL RAMANADHAN
KANDANCHIRA

पिता का नाम /FATHER'S NAME
RAMAN KUTTY NAIR RAGAV

जन्म तिथि /DATE OF BIRTH
12-12-1950

हस्ताक्षर /SIGNATURE

मुख्य आयकर आयुक्त, आन्ध्र प्रदेश
Chief Commissioner of Income-tax,Andhra Pradesh

आयकर विभाग भारत सरकार
INCOME TAX DEPARTMENT GOVT. OF INDIA
KUMARI PAZHOOR
KUMARAN NAIR ILLATH
15/11/1953
Permanent Account Number
BGHPP0445G
Signature

Kumari

108

1 పుస్తకము 2013 వ సం॥ నెం... 1809............

దస్తావేజు మొత్తం కాగితముల సంఖ్య... 12..........

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సబ్ రిజిస్ట్రార్

సబ్ రిజిస్ట్రార్ వారి కార్యాలయము
SUB REGISTRAR
OF
KEESARA
కీసర

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भारतीय गैर न्यायिक

एक सौ रुपये Rs. 100

रु. 100 ONE HUNDRED RUPEES

भारत INDIA

INDIA NON JUDICIAL

ఆంధ్రప్రదేశ్ आन्ध्र प्रदेश ANDHRA PRADESH AY 933062

S.No. 18562 Dt.30-10-2012 Rs.100/-
Sold to : Sri. Ramesh S/o Narsing Rao, R/o Hyd.
For Whom: Modi & Modi Construction, Hyd

K. GIRIBABU
LICENCED STAMP VENDOR
LIC.No. 16-02-30/1998
REN. No, 16-02-08/2010
Sub-Bapunagar, Amberpet, Hyd-13
CELL No. 9989259839

AGREEMENT FOR CONSTRUCTION

This Agreement for Construction is made and executed on this the 28th day of February 2013 at SRO, Keesara, Ranga Reddy District by and between:

M/s. MODI & MODI CONSTRUCTIONS a registered partnership firm having its office at 5-4-187/3 & 4, II Floor, Soham Mansion, M. G. Road, Secunderabad – 500 003 represented by its Managing Partner Mr. Soham Modi, S/o. Sri Satish Modi, aged about 43 years, hereinafter referred to as the Builder (which term shall mean and include its successors in office, administrators, executors / nominees / assignees, etc.)

AND

Mr. K. P. SAI KUMAR, SON OF Mr. K. P. RAMANATHAN aged about 30 years, Occupation: Service, residing at # Flat No. 108, Sri Sai Sadan Apartment, Opp: Kushaiguda Bus Depot, S. P. Nagar, Maula-ali, Hyderabad - 500 040.,., hereinafter referred to as the Buyer (which term shall mean and include his / her heirs, legal representatives, administrators, executors, successor in interest, assignee, etc).

For MODI & MODI CONSTRUCTIONS

Partner

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WHEREAS:

A) The Builder is the absolute owner and possessor of the land admeasuring about Ac.6-28 Gts. forming part of Sy. No. 128, 129, 132, 133, 134, 135 & 136 situated at Rampally Village, Keesara Mandal, Ranga Reddy District by virtue of various registered sale deeds as given hereunder and hereinafter referred to as the Schedule Land.

Sl. No.	Sale Deed Doc. No.	Dated	Sy. No.	Extent of Land (in Acres)
1.	6095/2005	20.09.2005	134, 135 & 136	Ac. 2-08 Gt.
2.	7972/2004	10.08.2004	128, 129, 132, 133, 136	Ac. 2-10 Gt.
3.	8657/2004	21.09.2004	128, 129, 133, 136	Ac. 2-10 Gt.
			Total Extent of Land	Ac. 6-28 Gts.

All the above Sale Deeds are registered at the office of Sub-Registrar, Shamirpet, R.R. District and are executed by the following owners:

a. Shri M. Hanumath Rao, S/o. Late Shri Chinna Rama Chary
b. Shri M. Kashinatham, S/o. Late Shri Chinna Rama Chary
c. Shri M. Venunadham, S/o. Late Shri Chinna Rama Chary
d. Shri M. Srinivasa Chary, S/o. Late Shri Chinna Rama Chary
e. Shri M. Narayana, S/o. Late Shri Chinna Rama Chary
f. Shri M. Pranavanadham, S/o. Hanumath Rao
g. Shri M. Pravarakya, S/o. Shri Kashinatham

The above executants of the Sale Deeds are hereinafter collectively referred to as Former Owners.

B) The Former Owners are the sons and grand sons of Late Shri M. China Rama Chary the original pattedar of the land. By way of partition deed dated 05.09.2002 duly registered with S.R.O. Shamirpet, Ranga Reddy District vide document no. 4838/2002, the Former Owner at serial no. 'a to e' above became the owners of the Schedule Land. Former Owner at serial no. 'f' is the son of Former Owner at serial no. 'a'. Former Owner at serial no. 'g' is the son of Former Owner at serial no. 'b'. Vide proceeding of the Mandal Revenue Officer bearing no. B/1321/2004 dated 15.06.2004 the names of the former Owners at serial nos. a to e were mutated in the revenue records and patta passbooks/title books were issued to them. All the Former Owners have joined together for the execution of above referred sale deeds so as to assure and ensure a perfect legal marketable title free from any claims whatsoever in favour of the Builder herein.

C) The Builder is desirous of developing the Scheduled Land by constructing row / independent house thereon and have obtained a tentative layout from HUDA vide Permit No. 6092/MP2/Plg/HUDA/07 dated 16/11/2007. The proposed project of development is styled as 'NILGIRI HOMES'.

D) The Builder in the scheme of the development project have planned that the prospective buyers will eventually become the absolute owner of the identifiable land (i.e., plot of land) together with the independent house constructed thereon.

For MODI & MODI CONSTRUCTIONS

Partner

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E) The Buyer has purchased plot of land bearing plot no. 74, admeasuring 117 sq. yds., along with semi-finished construction having a total area of 1659 sft., under a Sale Deed dated 28.02.2013 registered as document no. 1609 / 2013 in the Office of the S.R.O. Keesara, Ranga Reddy District. This Sale Deed was executed subject to the condition that the Buyer shall enter into a Agreement for Construction and Agreement for Land Development Charges with the Builder for construction of a house on the plot of the land.

F) The Buyer has inspected all the documents of the title of the Builder in respect of the Scheduled Land and the plot of land bearing plot no. 74 and also about the capacity, competence and ability of the Builder to construct the house thereon and providing certain amenities and facilities which are attached to and/or are common to the entire project of Nilgiri Homes.

G) The Buyer is desirous of having a house constructed for him by the Builder on plot of land bearing no. 74 as a part of the development project taken up by the Builder and the Builder is willing to undertake the said construction of the house.

H) The Buyer as stated above had already purchased the plot of land bearing no.74 along with semi-finished construction having a total area of 1659 sft., and the parties hereto have specifically agreed that this construction agreement and the Sale Deed dated 28.02.2013 referred herein above are and shall be interdependent agreements.

I) The parties hereto after discussions and negotiations have reached into certain understandings, terms and conditions etc., for the construction of the house and are desirous of recording the same into writing.

NOW THEREFORE THIS AGREEMENT FOR CONSTRUCTION WITNESSETH AS UNDER THAT:

1. The Builder shall construct for the Buyer a deluxe House admeasuring 1659 sq. ft., of built-up area on plot of land bearing plot no. 74 as per the plans and specifications annexed hereto (as Annexure A & Annexure B respectively) for a consideration of Rs.28,05,000/-(Rupees Twenty Eight Lakhs Five Thousand Only).

2. The Buyer has already paid an amount of Rs.7,65,000/-(Rupees Seven Lakhs Sixty Five Thousand Only) before entering this agreement which is admitted and acknowledged by the Builder.

3. The Buyer shall pay to the Builder the balance amount of Rs. 20,40,000/-(Rupees Twenty Lakhs and Forty Thousand Only) in the following manner:

Installment	Amount	Due date for payment
I	Rs. 11,90,000/-	07.01.2013
II	Rs. 6,50,000/-	On completion of flooring, windows, bathroom tiles & 1st coat of paint.
III	Rs. 2,00,000/-	On Completion

4. The Buyer shall be liable to pay simple interest calculated @ 1.5% per month on all delayed payments of installments. Under no circumstances shall the Buyer delay the payment of installments for more than 1 month from the due date.

For MODI & MODI CONSTRUCTIONS

5. In case the Scheduled House is completed before the scheduled date of completion / delivery mentioned below, the entire balance outstanding as on such date of completion shall become due and payable, notwithstanding the installments and due dates mentioned in above. The Buyer shall be liable to pay the balance outstanding within 15 days of receiving an intimation from the Builder as to completion of the Scheduled House, notwithstanding the installments and due dates mentioned above.

6. The Buyer at his discretion and cost may avail housing loan from Bank / Financial Institutions. The Buyer shall endeavour to obtain necessary loan sanctioned within 30 days from the date of provisional booking. The Builder shall under no circumstances be held responsible for non-sanction of the loan to the Buyer for whatsoever reason. The payment of installments to the Builder by the Buyer shall not be linked with housing loan availed / to be availed by the Buyer.

7. The Buyer has handed over the vacant and peaceful possession of the plot of land bearing no. 74 to the Builder for the purpose of construction of the house.

8. The Builder shall construct the house in accordance with the plans and designs and as per specifications annexed hereto as Annexure A & Annexure B respectively. Cost of any additions and alterations made over and above the specifications at the request of the Buyer shall be charged extra.

9. The Builder shall be liable to pay all such amounts for and on behalf of the Buyer as may be required by concerned government / quasi government departments for water & electricity connections and for any other amenities. Such payments shall solely be borne by the Builder.

10. The Builder shall complete the construction of the house and handover possession of the same on or before 31.07.2013, with a further grace period of 6 months. However, the Builder shall not be liable and responsible if they are unable to construct and deliver the possession of the said house within the stipulated period if the construction is delayed or stopped by the reason of non-availability of essential inputs like steel, cement etc. or on account of prevention, obstruction, prohibition, ordinance, legislation and/or notification by any governmental / quasi governmental authorities and agencies or account of any other reasons which are beyond the control of the builder like war, civil commotion etc. The Buyer shall not have any right to claim any interest, loss or damage or shall not insist for the refund of any amount till the work is completed.

11. The Builder upon completion of construction of the house shall intimate to the Buyer the same at his last known address and the Buyer shall within 15 days of such intimation take possession of the house provided however, that the Buyer shall not be entitled to take possession if he / she has not fulfilled the obligations under this agreement. After such intimation the Builder shall not be liable or responsible for any loss, theft, breakages, damages, trespass and the like.

12. The Buyer upon taking possession of the house shall own and possess the same absolutely and to the exclusion of the Builder and shall have no claims against the Builder on any account including any defect in the construction.

13. The Buyer upon receipt of the completion intimation from the Builder as provided above shall thereafter be liable and responsible to bear and pay all taxes and charges for electricity, water and other services and outgoings payable in respect of the said house.

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For MODI & MODI CONSTRUCTIONS

Partner

14. The Buyer shall not be allowed to alter any portion of the house that may change its external appearance without due authorization from the Builder and / or Association / Society In-charge of maintenance for an initial period ending upto 2020 and all the houses in the project of Nilgiri Homes shall have a similar elevation, color, scheme, compound wall, landscaping, trees etc. for which the Buyer shall not raise any obstructions / objections.

15. The Builder shall deliver the possession of the completed house together with the redelivery of the plot of land to the Buyer only upon payment of entire consideration and other dues by the Buyer to the Builder.

16. The Buyer shall not cause any obstructions or hindrance and shall give reasonable access, permission, assistance etc. to the Builder or to his nominated contractors or their agents, nominees etc. to construct, repair, examine, survey, make such additions, alterations to the structures etc. that may be necessary for execution of the Nilgiri Homes project.

17. The Buyer shall not cut, maim, injure, tamper or damage any part of the structure of any part of the house nor shall the Buyer make any additions or alterations in the house without the written permission of the Builder and / or any other body that may be formed for the purposes of maintenance of the Nilgiri Homes Project.

18. The Buyer agrees that under no circumstances including that of any disputes or misunderstandings, the Buyer shall not seek or cause the stoppage or stay of construction or related activity in the Nilgiri Homes project or cause any inconvenience or obstructions whatsoever. However, the claim of the Buyer against the Builder shall be restricted to a monetary claim, which shall not exceed 10% of the consideration as damages in case of any breach or violation of obligations by the Builder. This understanding is specifically reached amongst the parties for the overall interest of the other Buyers in the project and for the smooth uninterrupted execution of the works for the project as a whole.

19. The Builder shall have the right to construct other houses and provide necessary common amenities and facilities on the Scheduled Land that is required under the scheme of development of Nilgiri Homes and the Buyer shall not make any objection or interruption nor make any claims to the proposed constructions etc. It is further, hereby specifically declared that roads, passages, drainage, water pipelines, sewerage connections, electric cables, transformer room, recreational facilities, gardens etc. which are for the common enjoyment of the occupants of Nilgiri Homes shall be enjoyed jointly in common by the occupants, owners or the buyers of the respective houses without any hindrance or objection of any kind whatsoever.

20. It is hereby agreed and understood explicitly between the parties hereto the Buyer shall be solely responsible for payment of any sales taxes, VAT, service tax or any other similar levy that may become leviable with respect to the construction of the house under this agreement, or the sale deed, and/or the agreement for Land development charges.

21. The Buyer shall also from time to time sign and execute the application for registration, other papers and documents necessary for the formation and registration of the society / association.

For MODI & MODI CONSTRUCTIONS

Partner

22. That the Buyer shall become a member of the association / society which shall be formed to look after the maintenance of the Nilgiri Homes Project and shall abide by its rules. Until the society / association is formed the Buyer shall pay to the Builder such proportionate cost of outgoings such as common water charges, common lights, repairs, salaries of clerk, watchman, sweepers etc., as may be determined by the Builder. If the Buyer ever fails to pay maintenance charges for his/her house, the association shall be entitled to disconnect and stop providing all or any services to the scheduled house including water, electricity, etc. The Buyer shall pay a sum of Rs. 40,000/- & 60,000/- for row houses & independent houses respectively, by way of deposit in favour of the Association / Society towards the corpus fund at the time of taking possession of the completed apartments

23. Any delay or indulgence on the part of the Builder in enforcing any of the terms of this agreement of forbearance or giving of time to the Buyer shall not be construed as a waiver on the part of the Builder of any breach or non compliance of any of the terms and conditions of this agreement by the Builder nor shall the same prejudice the rights of the first party in any manner.

24. The Buyer hereby covenants and agrees with the Builder that if he fails to abide with the terms and conditions of this agreement the Builder shall be entitled to cancel this agreement without any further action and intimation to the Buyer. The Builder upon such cancellation shall be entitled to forfeit a sum equivalent to 10% of the total agreed consideration as liquidated damages from the amounts paid by the Buyer to the Builder. The Builder shall further be entitled to allot, convey, transfer and assign the said house to any other person of their choice and only thereafter, the Builder will refund the amounts paid by the Buyer after deducting liquidated damages provided herein.

25. The Buyer shall impose all the relevant conditions laid down in this agreement in respect of usage, maintenance, alterations, membership of the association / society etc. upon the transferee, tenant, occupier or user of the house. However, even if such conditions are not laid down expressively by the Buyer or if laid down are inconsistent with the conditions laid down under this agreement, such agreements made by the Buyer shall be subject to terms and conditions contained under this agreement and such inconsistent terms and conditions laid down by the Buyer shall be deemed to be void. Further, such transferee / tenant / occupier etc., shall be bound by the terms and conditions contained under this agreement.

26. That the Buyer or any person through him shall keep and maintain the house in a decent and civilized manner. The Buyer shall further endeavor and assist in good up-keeping and maintaining the amenities / facilities / areas which are for the common enjoyment of the occupiers / buyers of the Nilgiri Homes. To achieve this objective the Buyer, inter-alia shall not (a) Throw dirt, rubbish etc. in any open place, compounds roads etc. no meant for the same. (b) Use the house for any illegal, immoral, commercial & business purposes. (c) Use the house in such a manner which may cause nuisance, disturbance or difficulty to other occupiers / buyers of Nilgiri Homes. (d) Store any explosives, combustible materials or any other materials prohibited under law.

27. It is mutually agreed upon by the parties hereto that all the terms and conditions contained in the booking form as amended from time to time shall be deemed to be the part of this agreement unless otherwise specifically waived and/or differently agreed upon in writing.

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For MODI & MODI CONSTRUCTIONS

Partner

28. In case of any dispute between the parties, the matter shall be resolved by arbitration under the provisions of Arbitration and Conciliation Act, 1996. The place of arbitration shall be at Secunderabad and the proceedings shall be in English. The place of legal jurisdiction shall be at Secunderabad.

29. Wherever the Buyer is a female, the expressions 'He, Him, Himself, His' occurring in this agreement in relation to the Buyer shall be read and construed as 'She, Her, Herself' These expressions shall also be modified and read suitably wherever the Buyer is a Firm, Joint Stock Company or any Corporate Body.

30. In the event of any changes in the terms and conditions contained herein, the same shall be reduced to writing and shall be signed by all the parties.

SCHEDULED PLOT

a) ALL THAT PIECE AND PARCEL OF LAND bearing Plot No. 74, admeasuring about 117 sq. yds., forming part of Sy. Nos. 128, 129, 132, 133, 134, 135 & 136 situated at Rampally Village, Keesara Mandal, Ranga Reddy District, marked in red in the plan annexed hereto, bounded on:

North	Plot No. 75
South	30' wide road
East	Plot No. 82
West	30' wide road

AND

b) ALL THAT DELUXE HOUSE admeasuring 1659 sft. of built-up area to be constructed on the above said plot no. 74 as per the agreed specifications given in detail in Annexure A and as per the plan enclosed as Annexure B.

IN WITNESSES WHEREOF this Agreement for Construction is made and executed on date mentioned above by the parties hereto in presence of the witnesses mentioned below:

WITNESS:

For MODI & MODI CONSTRUCTIONS

Partner

(Soham Modi)

BUILDER

1.

2.

BUYER.

116.

28. In case of any dispute between the parties, the matter shall be resolved by arbitration under the provisions of Arbitration and Conciliation Act, 1996. The place of arbitration shall be at Secunderabad and the proceedings shall be in English. The place of legal jurisdiction shall be at Secunderabad.

29. Wherever the Buyer is a female, the expressions 'He, Him, Himself, His' occurring in this agreement in relation to the Buyer shall be read and construed as 'She, Her, Herself' These expressions shall also be modified and read suitably wherever the Buyer is a Firm, Joint Stock Company or any Corporate Body.

30. In the event of any changes in the terms and conditions contained herein, the same shall be reduced to writing and shall be signed by all the parties.

SCHEDULED PLOT

a) ALL THAT PIECE AND PARCEL OF LAND bearing Plot No. 74, admeasuring about 117 sq. yds., forming part of Sy. Nos. 128, 129, 132, 133, 134, 135 & 136 situated at Rampally Village, Keesara Mandal, Ranga Reddy District, marked in red in the plan annexed hereto, bounded on:

North	Plot No. 75
South	30' wide road
East	Plot No. 82
West	30' wide road

AND

b) ALL THAT SEMI-DELUXE HOUSE admeasuring 1659 sft. of built-up area to be constructed on the above said plot no. 74 as per the agreed specifications given in detail in Annexure A and as per the plan enclosed as Annexure B.

IN WITNESSES WHEREOF this Agreement for Construction is made and executed on date mentioned above by the parties hereto in presence of the witnesses mentioned below:

WITNESS:

1.

2. Kumar

For. MODI & MODI CONSTRUCTIONS

Partner

(Soham Modi)

BUILDER

BUYER.

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ANNEXURE-A

SPECIFICATIONS :

Item	Semi-Deluxe Villa	Deluxe Villa
Structure	RCC	RCC
Walls	4"/6" solid cement blocks	4"/6" solid cement blocks
External painting	Exterior emulsion	Exterior emulsion
Internal painting	Smooth finish with OBD	Smooth finish with OBD
Flooring	Ceramic Tiles	Marble slabs in all rooms
Door frames	Sal wood	Teak wood
Doors	Main door -Panel and Other doors – Flush doors	Panel doors with branded hardware
Electrical	Copper wiring with modular switches	Copper wiring with modular switches
Windows	Powder coated aluminum or UPVC open-able / sliding windows with grills	Powder coated aluminum or UPVC open-able windows with grills
Sanitary	Raasi / Johnson Pedder or similar make	Parryware / Hindware or similar make
C P fittings	Branded C P fittings	Branded ceramic disk quarter turn
Staircase railing	MS railing within MS banister	MS railing within wooden banister
Kitchen platform	Granite slab, 2 ft dado & SS sink	Granite slab, 2 ft dado & SS sink
Plumbing	GI & PVC pipes	GI & PVC pipes
Bathrooms	7' dado	7' dado with designer tiles
Water supply	24 hr water supply through community tank with 2,000 lts individual overhead tank in each villa. Separate drinking water connection in kitchen.	24 hr water supply through community tank with 2,000 lts individual overhead tank in each bungalow. Separate drinking water connection in kitchen.

Note:

1. Choice of 2 colours for interiors, 2 combinations of bathroom tiles & sanitary fittings shall be provided.
2. Changes to external appearance and colors shall not be permitted.
3. Fixing of grills to the main door or balconies shall not be permitted.
4. Change of doors or door frames shall not be permitted
5. Changes in walls, door positions or other structural changes shall not be permitted.
6. Only select alterations shall be permitted at extra cost.
7. Specifications / plans subject to change without prior notice.

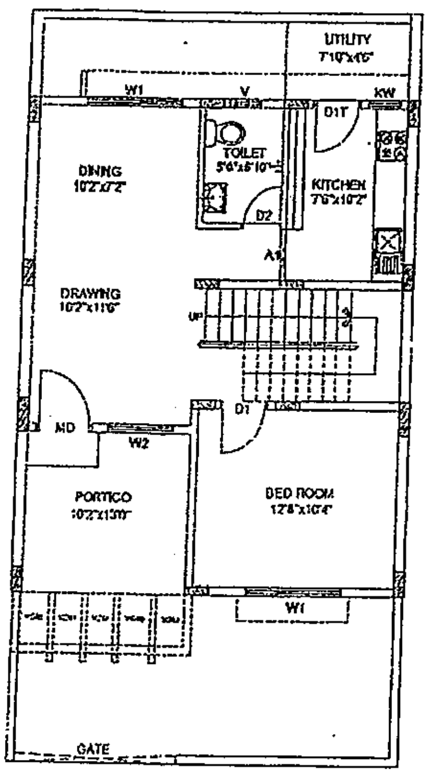
For MODI & MODI CONSTRUCTIONS

Partner

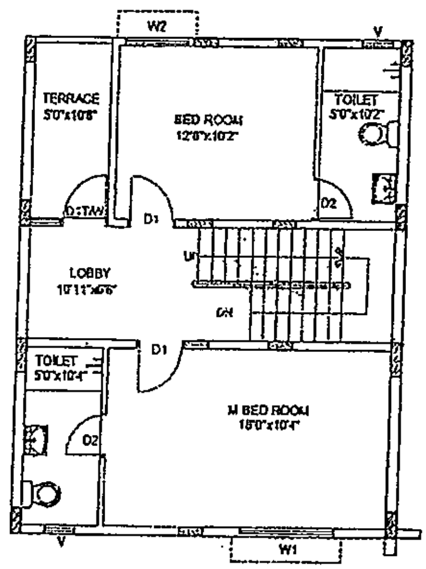
(SOHAM MODI)

ANNEXURE – B

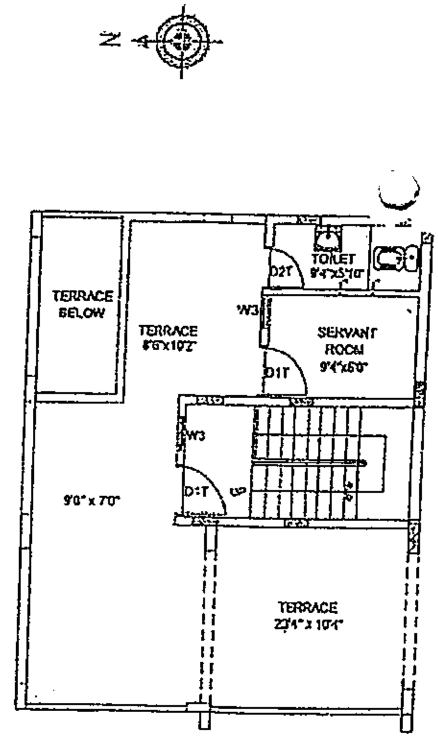
PLAN FOR CONSTRUCTION OF BUNGALOW ON PLOT NO. 74 ADMEASURING 1659 SFT. OF BUILT-UP AREA.



GROUND FLOOR PLAN



FIRST FLOOR PLAN



TERRACE FLOOR PLAN

For MODI & MODI CONSTRUCTIONS

Partner

(SOHAM MODI)
VBUILDER

BUYER

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Annexure - VII

Modi & Modi Constructions (16-17)

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

04-Pamu Nagarjuna

Ledger Account

1-Apr-16 to 31-Mar-17

Date		Particulars	Vch Type	Vch No.	Debit	Credit
27-Jun-16	By	HDFC S D Road A/c.No 00422000016924 *Ch. No. :213411 Being chq received from Villa No:-04 R-1766*	Bank Receipt	BR\2		2,25,000.00
12-Aug-16	By	HDFC S D Road A/c.No 00422000016924 *Ch. No. :056452 being cheque received from Customer towards payment purposes against Receipt No.2055*	Bank Receipt	BR\1		6,00,000.00
6-Sep-16	To	HDFC S D Road A/c.No 00422000016924 *Ch. No. :998924 being chq issued to MHPL towards VAT exp for villa no.04*	Bank Payment	BP\5	50,000.00	
-Sep-16	By	HDFC S D Road A/c.No 00422000016924 *Ch. No. :RTGS BEing chq received from villa no:-4 R-2060 No:-1037004750*	Bank Receipt	BR\1		2,10,000.00
13-Sep-16	To	PRABHAKAR REDDY PETTY CASH A/C *being amout paid towards registation exp for villa no.04*	Journal	JV\2	2,40,000.00	
19-Sep-16	By	HDFC S D Road A/c.No 00422000016924 *Ch. No. :771596 being cheque received from Customer towards for payment against Receipt No:- 2061*	Bank Receipt	BR\1		32,00,000.00
	To	CASH ON HAND *being amount paid towards chq disbursement at SRO,Kapra by ICICI Advocate for villa no.04*	Cash Payment	CP\1	500.00	
21-Sep-16	To	CASH ON HAND *being amount paid towards registation misc, doc and E. C epx for villa no.04*	Cash Payment	CP\2	5,300.00	
14-Nov-16	To	Sales *Being sale Declared*	Journal	JV\1	40,00,000.00	
	By	DISCOUNT *Being discount given*	Journal	JV\2		1,00,000.00
	To	LEGAL EXPENSES *stam duty charges*	Journal	JV\3	390.00	
	To	Maintenance & Other Deposits From Customers *St on Documentation*	Journal	JV\4	239.00	
		Carried Over			42,96,429.00	43,35,000.00

continued ...

Modi & Modi Constructions (16-17)

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

05-Y.Sridhar Reddy

Ledger Account

1-Apr-16 to 31-Mar-17

Date		Particulars	Vch Type	Vch No.	Debit	Credit
12-Oct-16	By	HDFC S D Road A/c.No 00422000016924 *Ch. No. :027351 Being chq received from Villa No:-05 R-1769*	Bank Receipt	BR\1		25,000.00
17-Oct-16	By	HDFC S D Road A/c.No 00422000016924 *Ch. No. :000001Being chq received from villa no:-05 R-1772*	Bank Receipt	BR\2		2,00,000.00
3-Nov-16	By	HDFC S D Road A/c.No 00422000016924 *Ch. No. :000003 Being chq received from villa no:-05 R-2082*	Bank Receipt	BR\1		5,65,000.00
18-Nov-16	To	(as per details) PRABHAKAR REDDY PETTY CASH A/C 2,25,000.00 Dr HDFC S D Road A/c.No 00422000016924 2,71,875.00 Cr *Ch. No. :999655 being chq issued to MHPL towards registation and VAT exp for villa no. 05*	Bank Payment	BP\2	46,875.00	
21-Nov-16	By	HDFC S D Road A/c.No 00422000016924 *Ch. No. :000008 being cheque received from Customer towards for payment against Receipt No:- 2089*	Bank Receipt	BR\1		2,38,000.00
24-Nov-16	By	HDFC S D Road A/c.No 00422000016924 *Ch. No. :763285 being cheque received from Customer towards for Payment againt Receipt No:- 2091*	Bank Receipt	BR\1		30,00,000.00
25-Nov-16	To	PRABHAKAR REDDY PETTY CASH A/C *being amount paid towards registation exp for villa no.5*	Journal	JV\1	2,25,000.00	
	To	CASH ON HAND *being amount paid towards registration misc, doc and E. C exp for villa no.05*	Cash Payment	CP\1	5,300.00	
7-Dec-16	To	Sales *Being sale Declared*	Journal	JV\5	37,50,000.00	
	To	Maintenance & Other Deposits From Customers *Being debite towards ST*	Journal	JV\6	239.00	
	To	LEGAL EXPENSES *Being debite towards stampduty charges*	Journal	JV\7	390.00	
		Carried Over			40,27,804.00	40,28,000.00

continued ...

Modi & Modi Constructions (15-16)
5-4-187/3 & 4, II Floor,
Soham Mansion, M.G. Road,
Secunderabad - 500 003.

17 Anup Kumar Avasthi
Ledger Account

1-Apr-15 to 31-Mar-16

Date		Particulars	Vch Type	Vch No.	Debit	Credit
1-Apr-15	To	Opening Balance			1,09,174.00	
11-Apr-15	To	HDFC S D Road A/c.No 00422000016924 *Ch. No. :997004 being chq issued to AAO /ERO-311 towards electricity charges for the month of march-15*	Bank Payment	BP\11	175.00	
29-May-15	To	(as per details) Service No 2016 01076 Eletricity Charges 580.00 Dr Office Electricity Bills 3,321.00 Dr Office Electricity Bills 185.00 Dr ELECTRICITY BILLS/EXPENSES 185.00 Dr ELECTRICITY BILLS/EXPENSES 185.00 Dr 48 Venshetty Bhargava 185.00 Dr 74 K P Sai Kumar 185.00 Dr 46 A Mahesh Kumar 185.00 Dr 54 Santosh Kumar Mishra 185.00 Dr ELECTRICITY BILLS/EXPENSES 185.00 Dr ELECTRICITY BILLS/EXPENSES 185.00 Dr ELECTRICITY BILLS/EXPENSES 185.00 Dr ELECTRICITY BILLS/EXPENSES 185.00 Dr ELECTRICITY BILLS/EXPENSES 185.00 Dr Unsold Flats Eletricity Charges 3,330.00 Dr HDFC S D Road A/c.No 00422000016924 9,626.00 Cr *Ch. No. :997171 Being cheque issued to AAO/ ERO towards electricity bills payment for the month of April-2015.*	Bank Payment	BP\1	175.00	
13-Jun-15	To	HDFC S D Road A/c.No 00422000016924 *Ch. No. :997217 Being cheque issued to AAO/Ero towards electricity bill payment for the month of May-2015.*	Bank Payment	BP\6	86.00	
9-Jul-15	By	HDFC S D Road A/c.No 00422000016924 *Ch. No. :057899 Being chq received from Villa No:-17 R-1999*	Bank Receipt	BR\1		1,75,000.00
27-Jul-15	To	Maintenance & Other Deposits From Customers *Being amount debited towards ST for villa no:-17*	Journal	JV\1	57,598.00	
	By	Extra Specification *Being extra spects charges revised*	Journal	JV\2		5,055.00
	To	LEGAL EXPENSES *Being amount debited towards Stamp duty charges*	Journal	JV\3	390.00	
	By	Instalments Receivable 13-14 *Being installment reversed*	Journal	JV\4		46,75,000.00
	To	Sales *Being sale declared during the year 2015-16 for the flat no:-17*	Journal	JV\5	46,75,000.00	
		Carried Over			48,42,598.00	48,55,055.00

continued ...

Annexure - VIII

ANNEXURE - C

Consolidated Statement of After OC related Vilas (Agriment of Constructions entered Vila)

Firm : MODI & MODI CONSTRUCTIONS

Banglow Nos,	Sum of Receipt Amount	Sum of Towards Sale Deed	Sum of Towards Agreement of Construction	Sum of Towards Other Taxable	Sum of Towards VAT, Registration Charges, etc.	Sum of Towards Other Non-Taxable Receipts
19	5,046,250	3,672,750	1,224,250	-	149,250	-
22	3,700,000	2,775,000	925,000	-	-	-
41	3,876,964	2,700,000	900,000	13,374	212,300	51,290
54	506,430	-	195,000	11,265	238,750	61,415
Grand Tota	13,129,644	9,147,750	3,244,250	24,639	600,300	112,705

APPROVED BY
08 JUN 2018
SOHAM MODI
MANAGING DIRECTOR

Block No	Bungalow No	Sale deed executed	Booking Dte	OC Date	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Net Taxable Receipts	Tax rate under works contract services with composition	Estimate of tax liability under works contract
A	19	Yes	21-10-2015	05-05-2013	1752	26-10-2015	2,900,000	2,900,000	-	-	-	-	0	-	5.60	
A	19	Yes	21-10-2015	05-05-2013	2012	23-11-2015	800,000	772,750	27,250	-	-	-	0	-	5.80	
A	19	Yes	21-10-2015	05-05-2013	2018	11-01-2016	346,250	-	346,250	-	-	-	0	-	5.80	
A	19	Yes	21-10-2015	05-05-2013	2019	11-01-2016	500,000	-	350,750	-	149,250	-	0	-	5.80	
A	19	Yes	21-10-2015	05-05-2013	2014	18-12-2015	500,000	-	500,000	-	-	-	0	-	5.80	
A	22	Yes	24-12-2015	05-05-2013	1756	05-01-2016	25,000	25,000	-	-	-	-	0	-	5.80	
A	22	Yes	24-12-2015	05-05-2013	2020	11-01-2016	200,000	200,000	-	-	-	-	0	-	5.80	
A	22	Yes	24-12-2015	05-05-2013	2021	22-01-2016	1,400,000	1,400,000	-	-	-	-	0	-	5.80	
A	22	Yes	24-12-2015	05-05-2013	2025	01-03-2016	200,000	200,000	-	-	-	-	0	-	5.80	
A	22	Yes	24-12-2015	05-05-2013	2027	01-03-2016	395,000	-	395,000	-	-	-	0	-	5.80	
A	22	Yes	24-12-2015	05-05-2013	2026	01-03-2016	1,480,000	950,000	530,000	-	-	-	0	-	5.80	
A	41	Yes	13-05-2015	05-05-2013	1750	13-05-2015	25,000	25,000	-	-	-	-	0	-	4.944	
A	41	Yes	13-05-2015	05-05-2013	1997	15-06-2015	200,000	200,000	-	-	-	-	0	-	5.60	
A	41	Yes	13-05-2015	05-05-2013	2003	13-08-2015	300,000	300,000	-	-	-	-	0	-	5.60	
A	41	Yes	13-05-2015	05-05-2013	2016	31-12-2015	243,108	-	-	-	200,674	42,434	0	-	5.80	
A	41	Yes	13-05-2015	05-05-2013	2023	23-01-2016	8,856	-	-	-	-	8,856	0	-	5.80	
A	41	Yes	13-05-2015	05-05-2013	2004	17-08-2015	3,100,000	2,175,000	900,000	13,374	11,626	-	0	13,374	5.60	
A	54	No	30-05-2013	20-03-2013	2077	09-11-2016	8,961	-	-	-	-	8,961	0	-	6.00	
A	54	No	30-05-2013	20-03-2013	1994	11-05-2015	497,469	-	195,000	11,265	238,750	52,454	0	11,265	4.944	
Total Receipts from Apr 15 to Jun 17							13,129,644	9,147,750	3,244,250	24,639	600,300	112,705		24,639		

APPROVED BY
08 JUN 2018
SOHAM MODI
MANAGING DIRECTOR

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Annexure - X

CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

SDR PRA REF REG HELP RET REP

Service Tax - ST-3 Logged in modiventures Sign Out

Form ST-3
(Return under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994)

PART - A	GENERAL INFORMATION						
A1	ORIGINAL RETURN	Yes		REVISED RETURN	No		
A2	STC Number	AAKFM7214NST001	A3	Name of the Assessee	MODIAND MODI CONSTRUCTIONS		
Address of Registered Unit		SOHAM MANSION 5-4-187/3 & 4 SOHAM MANSION M.G.ROAD SECUNDRABAD HO MG Road					
Commissionerate		SECUNDERABAD NEW	Division	SECUDERABAD NEW	Range	RAMGOPALPET-II	
A4	Financial Year	2015-2016	A5	Return for the Period	April-September		

RETURN FILING DETAILS	
Due date for filing of this return	25/10/2015
Actual date of filing	30/10/2015
No of days beyond due date	5

A6		
A 6.1	Has the Assessee opted to operate as "Large Taxpayer" Unit ('Y'/'N') (As defined under Rule 2(e)(ea) of the Central Excise Rules, 2002 read with Rule 2(1)(c)(cc) of the Service Tax Rules, 1994)	No
A 6.2	If reply to column A 6.1 is 'Y', name of Large Taxpayer Unit opted for	
A7	Premises Code Number	SW0201A001
A8	Constitution of the Assessee	A Firm

COMPUTATION OF SERVICE TAX (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)

A9	Taxable Service(s) for which Tax is being paid	Sub Clause
Description of Taxable Services	Construction of residential complex service	(zzzh)

Taxable Service for which Tax is being paid		Construction of residential complex service		
A10	Assessee is liable to pay Service Tax on this taxable service as			
	A10.1 A Service Provider under Section 68(1)	Yes	A10.2 A Service Receiver under Section 68(2)	No
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)	No
	A10.5 If covered by A10.3 above, then the percentage of Service Tax.Payable as Provider of Service	0	A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service	0

A11	EXEMPTIONS	
A 11.1	Has the assessee availed benefit of any exemption Notification('Y'/'N')	N
A11.2	If reply to A11.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such exemption is availed	

Sl.No	Notification Number	Sl.No
1		

A12	ABATEMENTS	
A 12.1	Has any abatement from the value of services been claimed('Y'/'N')	N
A12.2	If reply to A12.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such abatement is availed	

Sl.No	Notification Number	Sl. No.
1		

A13	PROVISIONAL ASSESSMENT	
A 13.1	Whether provisionally assessed('Y'/'N')	N
A13.2	If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. & Date	

Provisional Assessment Order No.	Date

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

PART - B1 FOR SERVICE PROVIDER

Sl No.	Quarter	Apr-Jun	Jul-Sept	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided(including export of service and exempted service)	0	0	0
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	Gross Taxable Amount B1.7 = (B1. 1+ B1.2 + B1.3 + B1.4 + B1.5 + B1.6)	0	0	0
B1.8	Amount charged against export of service provided or to be provided	0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 and above)	0	0	0
B1.10	Amount charged as Pure Agent	0	0	0
B1.11	Amount claimed as abatement	0	0	0
B1.12	Any other amount claimed as deduction, (please specify)	0	0	0
B1.13	Total Amount claimed as Deduction B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)	0	0	0
B1.14	Net Taxable Value B1.14 = (B1.7 - B1.13)	0	0	0

B1.15 Service Tax Rate-wise breakup of NET TAXABLE VALUE(B1.14):Advalorem Rate

Sl No.	Taxable Rate			Taxable Value		
	Tax Rate%	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Apr-Jun	Jul-Sept	Total
(1)	0	0	0	0	0	0

B1.16 Specific Rate(applicable as per Rule 6 of ST Rules)

Sl No.	Taxable Rate			Taxable Units		
	Specific Rate	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Apr-Jun	Jul-Sept	Total
(2)	0	0	0	0	0	0

B1.17	Service Tax payable	0	0	0
B1.18	Less R&D Cess payable	0	0	0
B1.19	Net Service Tax payable B1.19 = (B1.17 - B1.18)	0	0	0
B1.20	Education Cess payable	0	0	0

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B1.21	Secondary & Higher Education Cess payable	0	0	0

COMPUTATION OF SERVICE TAX (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)

A9	Taxable Service(s) for which Tax is being paid	Sub Clause
Description of Taxable Services	Works contract service	(zzzza)

Taxable Service for which Tax is being paid	Works contract service

A10	Assessee is liable to pay Service Tax on this taxable service as			
	A10.1 A Service Provider under Section 68(1)	Yes	A10.2 A Service Receiver under Section 68(2)	No
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)	No
	A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	0	A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service	0

A11 EXEMPTIONS

A 11.1	Has the assessee availed benefit of any exemption Notification('Y'/'N')	N

A11.2 If reply to A11.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such exemption is availed

Sl.No	Notification Number	Sl.No
1		

A12 ABATEMENTS

A 12.1	Has any abatement from the value of services been claimed('Y'/'N')	Y

A12.2 If reply to A12.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such abatement is availed

Sl.No	Notification Number	Sl. No.
1	024/2012-S.T.	1

A13 PROVISIONAL ASSESSMENT

A 13.1	Whether provisionally assessed('Y'/'N')	N

A13.2 If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. & Date

Provisional Assessment Order No.	Date

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

PART - B1 FOR SERVICE PROVIDER

Sl No.	Quarter	Apr-Jun	Jul-Sept	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided(including export of service and exempted service)	1484003	3795115	5279118
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	Gross Taxable Amount B1.7 = (B1. 1+ B1.2 + B1.3 + B1.4 + B1.5 + B1.6)	1484003	3795115	5279118
B1.8	Amount charged against export of service provided or to be provided	0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than	0	0	0

	export of service given at B1.8 and above)				
B1.10	Amount charged as Pure Agent		427738	420115	847853
B1.11	Amount claimed as abatement		123759	540000	663759
B1.12	Any other amount claimed as deduction, (please specify)	Sale Deed Value	850000	2475000	3325000
B1.13	**Total Amount claimed as Deduction B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)**		1401497	3435115	4836612
B1.14	**Net Taxable Value B1.14 = (B1.7 - B1.13)**		82506	360000	442506

B1.15 Service Tax Rate-wise breakup of NET TAXABLE VALUE(B1.14):Advalorem Rate

Sl No.	Taxable Rate			Taxable Value		
	Tax Rate%	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Apr-Jun	Jul-Sept	Total
(1)	12	2	1	82506	0	82506
(2)	14	0	0	0	360000	360000

B1.16 Specific Rate(applicable as per Rule 6 of ST Rules)

Sl No.	Taxable Rate			Taxable Units		
	Specific Rate	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Apr-Jun	Jul-Sept	Total
(3)	0	0	0	0	0	0

B1.17	Service Tax payable	9901	50400	60301
B1.18	Less R&D Cess payable	0	0	0
B1.19	Net Service Tax payable B1.19 = (B1.17 - B1.18)	9901	50400	60301
B1.20	Education Cess payable	198	0	198
B1.21	Secondary & Higher Education Cess payable	99	0	99

PART - C SERVICE TAX PAID IN ADVANCE

Amount of Service Tax paid in advance under sub-rule (1A) of Rule 6 of ST Rules

Sl N.o	Quarter	Apr-Jun	Jul-Sept	Total
C1	Amount of Service Tax deposited in advance	0	0	0
C2	Amount of Education Cess deposited in advance	0	0	0
C3	Amount of Secondary & Higher Education Cess deposited in advance	0	0	0
C4	**Challan Nos & Amount**			

Sl. No.	Challan Number(CIN)	Amount
1		0

PART - D SERVICE TAX PAID IN CASH AND THROUGH CENVAT CREDIT

Service Tax, Education Cess, Secondary & Higher Education Cess and other amounts paid (To be filled by a person liable to pay Service Tax and not to be filled by an Input Service Distributor)

Sl No.	Quarter	Apr-Jun	Jul-Sept	Total
D1	In cash	0	44103	44103
D2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	9901	6297	16198
D3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) the ST Rules	0	0	0
D4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
D5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the	0	0	0

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	ST Rules			
D6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable property, on account of non availment of deduction of Property Tax paid and adjusted in this period under **Rule 6(4C)** of the ST Rules	0	0	0
D7	By Book Adjustment in the case of specified Govt Departments	0	0	0
D8	**Total Tax Paid** **D8 = (D1 + D2 + D3 + D4 + D5 + D6 + D7)**	9901	50400	60301

PART - E EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT

E1	In cash	0	0	0
E2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	198	0	198
E3	By adjustment of amount paid as Service Tax in advance under **Rule 6(1A)** the ST Rules	0	0	0
E4	By adjustment of excess amount paid earlier as Service Tax and adjusted,by taking credit of such excess Service Tax paid, in this period under **Rule 6(3)** of the ST Rules	0	0	0
E5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under **Rule 6(4A)** of the ST Rules	0	0	0
E6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under **Rule 6(4C)** of the ST Rules	0	0	0
E7	By Book Adjustment in case of specified Govt.Departments	0	0	0
E8	**Total Education Cess Paid** **E8 = (E1 + E2 + E3 + E4 + E5 + E6 + E7)**	198	0	198

PART - F SECONDARY & HIGHER EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT

F1	In cash	0	0	0
F2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	99	0	99
F3	By adjustment of amount paid as Service Tax in advance under **Rule 6(1A)** the ST Rules	0	0	0
F4	By adjustment of excess amount paid earlier as Service Tax and adjusted,by taking credit of such excess Service Tax paid, in this period under **Rule 6(3)** of the ST Rules	0	0	0
F5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under **Rule 6(4A)** of the ST Rules	0	0	0
F6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non availment of deduction of Property Tax paid and adjusted in this period under **Rule 6(4C)** of the ST Rules	0	0	0
F7	By Book Adjustment in case of specified Govt.Departments	0	0	0
F8	**Total Secondary And Higher Education Cess Paid** **F8 = (F1 + F2 + F3 + F4 + F5 + F6 + F7)**	99	0	99

PART - G ARREARS, INTEREST, PENALTY, ANY OTHER AMOUNT ETC., PAID

G1	Arrears of Revenue(Tax amount) paid in cash		0	0	0
G2	Arrears of Revenue(Tax amount) paid by utilising CENVAT credit		0	0	0
G3	Arrears of Education Cess paid in cash		0	0	0
G4	Arrears of Education Cess paid by utilising CENVAT credit		0	0	0
G5	Arrears of Secondary & Higher Education Cess paid in cash		0	0	0
G6	Arrears of Secondary & Higher Education Cess paid by utilising CENVAT credit		0	0	0
G7	Amount paid in terms of **Section 73A of Finance Act, 1994**		0	0	0
G8	Interest paid (in cash only)		0	0	0
G9	Penalty paid (in cash only)		0	0	0
G10	Amount of Late Fees paid,if any		0	500	500
G11	Any Other Amount paid, (please specify)		0	0	0
G12	**Total payment of Arrears,Interest,Penalty and any other amount, etc. made ** **G12 = (G1 + G2 + G3 + G4 + G5 + G6 + G7 + G8 + G9 + G10 + G11)**		0	500	500

PART - H

H1	DETAILS OF CHALLAN (vide which Service Tax, Education Cess, Secondary And Higher Education Cess and other amounts have been paid in cash)		
Sl No.	Quarter	Challan Number(CIN)	Amount
1	Jul-Sep	63602193010201500004	44603

H2	Source Document details for payments made in advance/adjustment, for entries made at D3,D4,D5,D6,D7;DA2,DA3,DA4,DA5;E3,E4,E5,E6,E7;F3,F4,F5,F6,F7; G1 to G11				
Sl. No.	Sl. No. and description of payment entry in this return	Quarter	Challan/Document Number	Challan/Document Date	Amount
1	G10-Other amounts paid - (Late Fee)	Jul-Sep	63602193010201500004	30/10/2015	500

PART - I

DETAILS OF INPUT STAGE CENVAT CREDIT
(TO be filled by a Taxable Service Provider only and not to be filled by Service Receiver liable to pay Service Tax or Input Service Distributor)

I1 DETAILS ABOUT THE ASSESSEE PROVIDING EXEMPTED AND NON-TAXABLE SERVICE OR MANUFACTURING EXEMPTED EXCISABLE GOODS

I 1.1	Whether providing any exempted service or non-taxable service('Y'/'N')	No
I 1.2	Whether manufacturing any exempted excisable goods('Y'/'N')	No
I 1.3	If reply to anyone of the above is 'Y', whether maintaining separate account for receipt or consumption of input service and input goods [refer to Rule 6(2) of CENVAT Credit Rules, 2004]('Y'/'N') (Check if Yes)	No
I 1.4	If reply to anyone of the columns I1.1 & I1.2 above is 'Y' and I1.3 is 'N', which option, from the below mentioned options, is being availed under Rule 6 (3) of the Cenvat Credit Rules, 2004	
I 1.4.1	Whether paying an amount equal to 6% of the value of exempted goods and exempted services[refer to Rule 6(3)(i) of CENVAT Credit Rules, 2004] ('Y'/'N');or	No
I 1.4.2	Whether paying an amount equivalent to CENVAT Credit attributable to inputs and input services used in or in relation to manufacture of exempted goods or provision of exempted services [refer to Rule 6(3)(ii) of CENVAT Credit Rules, 2004]('Y'/'N');or	No
I 1.4.3	Whether maintaining separate account for receipt or consumption of input goods, taking CENVAT credit only on inputs(used in or in relation to the manufacture of dutiable final products excluding exempted goods and for the provision of output services excluding exempted services)and paying an amount equivalent to CENVAT Credit attributable to input services used in or in relation to manufacture of exempted goods or provision of exempted services [refer to Rule 6(3)(iii) of CENVAT Credit Rules, 2004]('Y'/'N')	No

I2 AMOUNT PAYABLE UNDER RULE 6 (3) OF THE CENVAT CREDIT RULES, 2004

Sl No.	Quarter	Apr-Jun	Jul-Sept
I 2.1	Value of exempted goods cleared	0	0
I 2.2	Value of exempted services provided	0	0
I 2.3	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by debiting CENVAT Credit account	0	0
I 2.4	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by cash	0	0
I 2.5	**Total amount paid under Rule 6(3) of CENVAT Credit Rules, 2004 I2.5 = I2.3 + I2.4**	**0**	**0**

I 3 CENVAT CREDIT TAKEN AND UTILISED

I 3.1 DETAILS OF CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY TAKEN AND UTILIZATION THEREOF-

Sl No.	Details of Credit		Apr-Jun	Jul-Sept
I 3.1.1	Opening Balance		0	4062
I 3.1.2	Credit taken			
I 3.1.2.1	on inputs		13963	2235
I 3.1.2.2	on capital goods		0	0
I 3.1.2.3	on input services received directly		0	0
I 3.1.2.4	as received from Input Service Distributor		0	0
I 3.1.2.5	from inter unit transfer by a LTU		0	0
I 3.1.2.6	any other credit taken, (please specify)		0	0
I 3.1.2.7	TOTAL CREDIT TAKEN		13963	2235

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	I 3.1.2.7 = (I 3.1.2.1 + I 3.1.2.2 + I 3.1.2.3 + I 3.1.2.4 + I 3.1.2.5 + I 3.1.2.6)		
I 3.1.3	Credit Utilised		
I 3.1.3.1	for payment of Service Tax	9901	6297
I 3.1.3.2	for payment of Education Cess on taxable services	0	0
I 3.1.3.3	for payment of Secondary And Higher Education Cess on taxable services	0	0
I 3.1.3.4	for payment of excise or any other duty	0	0
I 3.1.3.5	towards clearance of input goods and capital goods removed as such or after use	0	0
I 3.1.3.6	towards inter unit transfer to LTU	0	0
I 3.1.3.7	for Payment of amount under Rule 6(3) of the Cenvat Credit Rules, 2004	0	0
I 3.1.3.8	for any other payments/adjustments/reversal, (please specify)	0	0
I 3.1.3.9	TOTAL CREDIT UTILISED I 3.1.3.9 = (I 3.1.3.1 + I 3.1.3.2 + I 3.1.3.3 + I 3.1.3.4 + I 3.1.3.5 + I 3.1.3.6 + I 3.1.3.7 + I 3.1.3.8)	9901	6297
I 3.1.4	Closing Balance of CENVAT credit I 3.1.4={(I 3.1.1 + I 3.1.2.7)-I 3.1.3.9}	4062	0

I 3.2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN AND UTILISATION THEREOF-

Sl No.	Details of Credit	Apr-Jun	Jul-Sept
I 3.2.1	Opening Balance of Education Cess	0	0
I 3.2.2	Credit of Education Cess taken		
I 3.2.2.1	on inputs	198	0
I 3.2.2.2	on capital goods	0	0
I 3.2.2.3	on input services received directly	0	0
I 3.2.2.4	as received from Input Service Distributor	0	0
I 3.2.2.5	from inter unit transfer by a LTU	0	0
I 3.2.2.6	for any other credit taken, (please specify)	0	0
I 3.2.2.7	Total credit of Education Cess taken I 3.2.2.7 = (I 3.2.2.1 + I 3.2.2.2 + I 3.2.2.3 + I 3.2.2.4 + I 3.2.2.5 + I 3.2.2.6)	198	0
I 3.2.3	Credit of Education Cess Utilised		
I 3.2.3.1	for payment of Education Cess on goods & services	198	0
I 3.2.3.2	towards payment of Education Cess on clearance of input goods and capital goods removed as such or after use	0	0
I 3.2.3.3	towards inter unit transfer to LTU	0	0
I 3.2.3.4	for any other payments/adjustments/reversal , (please specify)	0	0
I 3.2.3.5	Total credit of Education Cess utilised I 3.2.3.5 = (I 3.2.3.1 + I 3.2.3.2 + I 3.2.3.3 + I 3.2.3.4)	198	0
I 3.2.4	Closing Balance of Education Cess I 3.2.4 = {(I 3.2.1 + I 3.2.2.7) - I 3.2.3.5 }	0	0

I 3.3 DETAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION CESS (SHEC) TAKEN & UTILIZATION THEREOF-

Sl No.	Details of Credit	Apr-Jun	Jul-Sept
I 3.3.1	Opening Balance of SHEC	0	0
I 3.3.2	Credit of SHEC Cess taken		
I 3.3.2.1	on inputs	99	0
I 3.3.2.2	on capital goods	0	0
I 3.3.2.3	on input services received directly	0	0
I 3.3.2.4	as received from Input Service Distributor	0	0
I 3.3.2.5	from inter unit transfer by a LTU	0	0
I 3.3.2.6	any other credit taken, (please specify)	0	0
I 3.3.2.7	Total credit of SHEC taken I 3.3.2.7 = (I 3.3.2.1 + I 3.3.2.2 + I 3.3.2.3	99	0

	+ I 3.3.2.4 + I 3.3.2.5 + I 3.3.2.6)		
I 3.3.3	Credit of SHEC Utilised		
I 3.3.3.1	for payment of SHEC on goods & services	99	0
I 3.3.3.2	towards payment of SHEC on clearance of input goods and capital goods removed as such or after use	0	0
I 3.3.3.3	towards Inter unit transfer to LTU	0	0
I 3.3.3.4	for any other payments/adjustments/reversal , (please specify)	0	0
I 3.3.3.5	Total credit of SHEC utilised I 3.3.3.5 = (I 3.3.3.1 + I 3.3.3.2 + I 3.3.3.3 + I 3.3.3.4)	99	0
I 3.3.4	Closing Balance of SHEC I 3.3.4 = { (I 3.3.1 + I 3.3.2.7) - I 3.3.3.5 }	0	0

PART - K SELF ASSEESSMENT MEMORANDUM

(a) I/We declare that the above particulars are in accordance with the records and books maintained by me/us and are correctly stated.	Yes
(b) I/We have assessed and paid the Service tax and/or availed and distributed CENVAT credit correctly as per the provisions of the Finance Act, 1994 and the Rules made thereunder.	Yes
(c) I/We have paid duty within the specified time limit and in case of delay, I/We have deposited the interest leviable thereon.	Yes
(d) I/We have filed this Return within the specified time limit and in case of delay, I/We have deposited the amount towards late filing as prescribed under Rule 7C of ST Rules	Yes
(e) I have been authorised as a person to file the return on the behalf of Service Provider/Service Receiver/ Input Service Distributor, as the case may be	Yes

Name	SOHAM SATISH MODI		
Place	SECUNDERABAD	Date	30/10/2015
Revised Date			

PART - L If the return has been prepared by Service Tax Return Preparer or Certified Facilitation Center(hereinafter referred to as 'STRP/CFC'), furnish further details as below

(a)	Identification No. of STRP/CFC	
(b)	Name of STRP/CFC	

Close Print

ACES Application Processing Time : < 1 Second

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CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

SDR PRA REF REG HELP RET REP

Service Tax - ST-3 Logged in modiventures Sign Out

Form ST-3
(Return under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994)

PART - A	GENERAL INFORMATION				
A1	ORIGINAL RETURN	Yes	REVISED RETURN		No
A2	STC Number	AAKFM7214NST001	A3	Name of the Assessee	MODIAND MODI CONSTRUCTIONS
Address of Registered Unit		SOHAM MANSION 5-4-187/3 & 4 SOHAM MANSION M.G.ROAD SECUNDRABAD HO MG Road			
Commissionerate		SECUNDERABAD NEW	Division	SECUDERABAD NEW	Range RAMGOPALPET-II
A4	Financial Year	2015-2016	A5	Return for the Period	October-March

RETURN FILING DETAILS	
Due date for filing of this return	29/04/2016
Actual date of filing	30/06/2016
No of days beyond due date	62

A6		
A 6.1	Has the Assessee opted to operate as "Large Taxpayer" Unit ('Y'/'N') (As defined under Rule 2(e)(ea) of the Central Excise Rules, 2002 read with Rule 2(1)(c)(cc) of the Service Tax Rules, 1994)	No
A 6.2	If reply to column A 6.1 is 'Y', name of Large Taxpayer Unit opted for	
A7	Premises Code Number	SW0201A001
A8	Constitution of the Assessee	Partnership

COMPUTATION OF SERVICE TAX (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)

A9	Taxable Service(s) for which Tax is being paid	Sub Clause
Description of Taxable Services	Construction of residential complex service	(zzzh)

	Taxable Service for which Tax is being paid		Construction of residential complex service	
A10	Assessee is liable to pay Service Tax on this taxable service as			
	A10.1 A Service Provider under Section 68(1)	Yes	A10.2 A Service Receiver under Section 68(2)	No
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)	No
	A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	0	A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service	0

A11	EXEMPTIONS	
A 11.1	Has the assessee availed benefit of any exemption Notification('Y'/'N')	N
A11.2	If reply to A11.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such exemption is availed	

Sl.No	Notification Number	Sl.No
1		

A12	ABATEMENTS	
A 12.1	Has any abatement from the value of services been claimed('Y'/'N')	N
A12.2	If reply to A12.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such abatement is availed	

Sl.No	Notification Number	Sl. No.
1		

A13	PROVISIONAL ASSESSMENT	
A 13.1	Whether provisionally assessed('Y'/'N')	N
A13.2	If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. & Date	
	Provisional Assessment Order No.	Date

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

PART - B1 FOR SERVICE PROVIDER

Sl No.	Quarter	Oct-Dec	Jan-Mar	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided(including export of service and exempted service)	0	0	0
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	**Gross Taxable Amount** B1.7 = (B1. 1+ B1.2 + B1.3 + B1.4 + B1.5 + B1.6)	0	0	0
B1.8	Amount charged against export of service provided or to be provided	0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 and above)	0	0	0
B1.10	Amount charged as Pure Agent	0	0	0
B1.11	Amount claimed as abatement	0	0	0
B1.12	Any other amount claimed as deduction, (please specify)	0	0	0
B1.13	**Total Amount claimed as Deduction** B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)	0	0	0
B1.14	**Net Taxable Value** B1.14 = (B1.7 - B1.13)	0	0	0

B1.15 Service Tax Rate-wise breakup of NET TAXABLE VALUE(B1.14):Advalorem Rate

Sl No.	Taxable Rate				Taxable Value		
	Tax Rate%	Swachh Bharat Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Oct-Dec	Jan-Mar	Total
(1)	0	0	0	0	0	0	0

B1.16 Specific Rate(applicable as per Rule 6 of ST Rules)

Sl No.	Taxable Rate				Taxable Units		
	Specific Rate	Swachh Bharat Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Oct-Dec	Jan-Mar	Total
(2)	0	0	0	0	0	0	0

B1.17	Service Tax payable	0	0	0
B1.18	Less R&D Cess payable	0	0	0
B1.19	Net Service Tax payable B1.19 = (B1.17 - B1.18)	0	0	0
B1.20	Education Cess payable	0	0	0

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B1.21	Secondary & Higher Education Cess payable	0	0	0
B1.22	Swachh Bharat Cess payable based on entries in B1.15	0	0	0
B1.23	Swachh Bharat Cess payable based on entries in B1.16	0	0	0
B1.24	Total Swachh Bharat Cess payable (B1.24 = B1.22 + B1.23)	0	0	0

COMPUTATION OF SERVICE TAX (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)

A9	Taxable Service(s) for which Tax is being paid	Sub Clause
Description of Taxable Services	Works contract service	(zzzza)

Taxable Service for which Tax is being paid	Works contract service			
A10	Assessee is liable to pay Service Tax on this taxable service as			
	A10.1 A Service Provider under Section 68(1)	Yes	A10.2 A Service Receiver under Section 68(2)	No
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)	No
	A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	0	A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service	0

A11 EXEMPTIONS

A 11.1	Has the assessee availed benefit of any exemption Notification('Y'/'N')	N

A11.2 If reply to A11.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such exemption is availed

Sl.No	Notification Number	Sl.No
1		

A12 ABATEMENTS

A 12.1	Has any abatement from the value of services been claimed('Y'/'N')	Y

A12.2 If reply to A12.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such abatement is availed

Sl.No	Notification Number	Sl. No.
1	024/2012-S.T.	1

A13 PROVISIONAL ASSESSMENT

A 13.1	Whether provisionally assessed('Y'/'N')	N

A13.2 If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. & Date

Provisional Assessment Order No.	Date

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

PART - B1 FOR SERVICE PROVIDER

Sl No.	Quarter	Oct-Dec	Jan-Mar	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided(including export of service and exempted service)	5355662	7005106	12360768
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0	0

B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	**Gross Taxable Amount** **B1.7 = (B1. 1+ B1.2 + B1.3 + B1.4 + B1.5 + B1.6)**	5355662	7005106	12360768
B1.8	Amount charged against export of service provided or to be provided	0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 and above)	0	0	0
B1.10	Amount charged as Pure Agent	930662	158106	1088768
B1.11	Amount claimed as abatement	316350	1536450	1852800
B1.12	Any other amount claimed as deduction, (please specify) — Towards Sale Deed Value (Land Value)	3897750	4286250	8184000
B1.13	**Total Amount claimed as Deduction** **B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)**	5144762	5980806	11125568
B1.14	**Net Taxable Value** **B1.14 = (B1.7 - B1.13)**	210900	1024300	1235200

B1.15 Service Tax Rate-wise breakup of NET TAXABLE VALUE(B1.14):Advalorem Rate

Sl No.	Taxable Rate				Taxable Value		
	Tax Rate%	Swachh Bharat Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Oct-Dec	Jan-Mar	Total
(1)	14	0.5	0	0	210900	1024300	1235200

B1.16 Specific Rate(applicable as per Rule 6 of ST Rules)

Sl No.	Taxable Rate				Taxable Units		
	Specific Rate	Swachh Bharat Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Oct-Dec	Jan-Mar	Total
(2)	0	0	0	0	0	0	0

B1.17	**Service Tax payable**	29526	143402	172928
B1.18	**Less R&D Cess payable**	0	0	0
B1.19	**Net Service Tax payable** **B1.19 = (B1.17 - B1.18)**	29526	143402	172928
B1.20	**Education Cess payable**	0	0	0
B1.21	**Secondary & Higher Education Cess payable**	0	0	0
B1.22	**Swachh Bharat Cess payable based on entries in B1.15**	1055	5122	6177
B1.23	**Swachh Bharat Cess payable based on entries in B1.16**	0	0	0
B1.24	**Total Swachh Bharat Cess payable (B1.24 = B1.22 + B1.23)**	1055	5122	6177

PART - C SERVICE TAX PAID IN ADVANCE

Amount of Service Tax paid in advance under sub-rule (1A) of Rule 6 of ST Rules

Sl N.o	Quarter	Oct-Dec	Jan-Mar	Total
C1	Amount of Service Tax deposited in advance	0	0	0
C1.1	Swachh Bharat Cess deposited in advance	0	0	0
C2	Amount of Education Cess deposited in advance	0	0	0
C3	Amount of Secondary & Higher Education Cess deposited in advance	0	0	0
C4	**Challan Nos & Amount**			

Sl. No.	Challan Number(CIN)	Amount
1		0

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PART - D SERVICE TAX PAID IN CASH AND THROUGH CENVAT CREDIT

Service Tax, Education Cess, Secondary & Higher Education Cess, Swachh Bharat Cess and other amounts paid (To be filled by a person liable to pay Service Tax and not to be filled by an Input Service Distributor)

Sl No.	Quarter	Oct-Dec	Jan-Mar	Total
D1	In cash	21114	134803	155917
D2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	8412	8599	17011
D3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) the ST Rules	0	0	0
D4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
D5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
D6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable property, on account of non availment of deduction of Property Tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0
D7	By Book Adjustment in the case of specified Govt Departments	0	0	0
D8	**Total Tax Paid** D8 = (D1 + D2 + D3 + D4 + D5 + D6 + D7)	29526	143402	172928

PART - DA SWACHH BHARAT CESS (SBC) PAID IN CASH AND THROUGH ADJUSTMENTS

DA1	Swachh Bharat Cess Paid in Cash	1055	5122	6177
DA2	By adjustment of amount paid as SBC in advance under Rule 6(1A) of the ST Rules	0	0	0
DA3	By adjustment of excess amount paid earlier as SBC and adjusted, by taking credit of such excess SBC paid, in this period under Rule 6(3) of the ST Rules	0	0	0
DA4	By adjustment of excess amount paid earlier as SBC and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
DA5	By Book adjustment in the case of specified Government departments	0	0	0
DA6	**Total Swachh Bharat Cess Paid** DA6 = (DA1 + DA2 + DA3 + DA4 + DA5)	1055	5122	6177

PART - E EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT

E1	In cash	0	0	0
E2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
E3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) the ST Rules	0	0	0
E4	By adjustment of excess amount paid earlier as Service Tax and adjusted,by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
E5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
E6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0
E7	By Book Adjustment in case of specified Govt.Departments	0	0	0
E8	**Total Education Cess Paid** E8 = (E1 + E2 + E3 + E4 + E5 + E6 + E7)	0	0	0

PART - F SECONDARY & HIGHER EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT

F1	In cash	0	0	0
F2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
F3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) the ST Rules	0	0	0
F4	By adjustment of excess amount paid earlier as Service Tax and adjusted,by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
F5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
F6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable	0	0	0

	Property, on account of non availment of deduction of Property Tax paid and adjusted in this period under Rule 6(4C) of the ST Rules			
F7	By Book Adjustment in case of specified Govt.Departments	0	0	0
F8	**Total Secondary And Higher Education Cess Paid F8 = (F1 + F2 + F3 + F4 + F5 + F6 + F7)**	0	0	0

PART - G ARREARS, INTEREST, PENALTY, ANY OTHER AMOUNT ETC., PAID

G1	Arrears of Revenue(Tax amount) paid in cash	0	0	0
G2	Arrears of Revenue(Tax amount) paid by utilising CENVAT credit	0	0	0
G3	Arrears of Education Cess paid in cash	0	0	0
G4	Arrears of Education Cess paid by utilising CENVAT credit	0	0	0
G5	Arrears of Secondary & Higher Education Cess paid in cash	0	0	0
G6	Arrears of Secondary & Higher Education Cess paid by utilising CENVAT credit	0	0	0
G7	Amount paid in terms of **Section 73A of Finance Act, 1994**	0	0	0
G8	Interest paid (in cash only)	0	0	0
G9	Penalty paid (in cash only)	0	0	0
G10	Amount of Late Fees paid,if any	0	0	0
G11	Any Other Amount paid, (please specify)	0	0	0
G12	**Total payment of Arrears,Interest,Penalty and any other amount, etc. made G12 = (G1 + G2 + G3 + G4 + G5 + G6 + G7 + G8 + G9 + G10 + G11)**	0	0	0
G13	Arrears of Swachh Bharat Cess paid in cash	0	0	0
G14	Interest on Swachh Bharat Cess paid in cash	0	0	0
G15	Penalty on Swachh Bharat Cess paid in cash	0	0	0
G16	**Total payment of Arrears, Interest, and Penalty on Swachh Bharat Cess G16 = (G13 + G14 + G15)**	0	0	0

PART - H

H1 DETAILS OF CHALLAN (vide which Service Tax,Swachh Bharat Cess,Education Cess, Secondary And Higher Education Cess and other amounts have been paid in cash)

Sl No.	Quarter	Challan Number(CIN)	Amount
1	Oct-Dec	63602192801201630304	22169
2	Jan-Mar	01106340806201600130	39925
3	Jan-Mar	01106340806201600131	50000
4	Jan-Mar	01106340806201600132	50000

H2 Source Document details for payments made in advance/adjustment, for entries made at D3,D4,D5,D6,D7;DA2,DA3,DA4,DA5;E3,E4,E5,E6,E7;F3,F4,F5,F6,F7; G1 to G11 & G13 to G15

Sl. No.	Sl. No. and description of payment entry in this return	Quarter	Challan/Document Number	Challan/Document Date	Amount
1					0

PART - I

DETAILS OF INPUT STAGE CENVAT CREDIT (TO be filled by a Taxable Service Provider only and not to be filled by Service Receiver liable to pay Service Tax or Input Service Distributor)

I1 DETAILS ABOUT THE ASSESSEE PROVIDING EXEMPTED AND NON-TAXABLE SERVICE OR MANUFACTURING EXEMPTED EXCISABLE GOODS

I 1.1	Whether providing any exempted service or non-taxable service('Y'/'N')	No
I 1.2	Whether manufacturing any exempted excisable goods('Y'/'N')	No
I 1.3	If reply to anyone of the above is 'Y', whether maintaining separate account for receipt or consumption of input service and input goods [refer to Rule 6(2) of CENVAT Credit Rules, 2004]('Y'/'N') (Check if Yes)	No
I 1.4	If reply to anyone of the columns I1.1 & I1.2 above is 'Y' and I1.3 is 'N', which option, from the below mentioned options, is being availed under Rule 6 (3) of the Cenvat Credit Rules, 2004	
I 1.4.1	Whether paying an amount equal to 6% of the value of exempted goods and exempted services[refer to Rule 6(3)(i) of CENVAT Credit Rules, 2004] ('Y'/'N');or	No
I 1.4.2	Whether paying an amount equivalent to CENVAT Credit attributable to inputs and input services used in or in	No

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	relation to manufacture of exempted goods or provision of exempted services [refer to Rule 6(3)(ii) of CENVAT Credit Rules, 2004]('Y'/'N');or	
I 1.4.3	Whether maintaining separate account for receipt or consumption of input goods, taking CENVAT credit only on inputs(used in or in relation to the manufacture of dutiable final products excluding exempted goods and for the provision of output services excluding exempted services)and paying an amount equivalent to CENVAT Credit attributable to input services used in or in relation to manufacture of exempted goods or provision of exempted services [refer to Rule 6(3)(iii) of CENVAT Credit Rules, 2004]('Y'/'N')	No

I2 AMOUNT PAYABLE UNDER RULE 6 (3) OF THE CENVAT CREDIT RULES, 2004

Sl No.	Quarter	Oct-Dec	Jan-Mar
I 2.1	Value of exempted goods cleared	0	0
I 2.2	Value of exempted services provided	0	0
I 2.3	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by debiting CENVAT Credit account	0	0
I 2.4	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by cash	0	0
I 2.5	**Total amount paid under Rule 6(3) of CENVAT Credit Rules, 2004 I2.5 = I2.3 + I2.4**	0	0

I 3 CENVAT CREDIT TAKEN AND UTILISED

I 3.1 DETAILS OF CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY TAKEN AND UTILIZATION THEREOF-

Sl No.	Details of Credit		Oct-Dec	Jan-Mar
I 3.1.1	Opening Balance		0	0
I 3.1.2	**Credit taken**			
I 3.1.2.1	on inputs		8412	8599
I 3.1.2.2	on capital goods		0	0
I 3.1.2.3	on input services received directly		0	0
I 3.1.2.4	as received from Input Service Distributor		0	0
I 3.1.2.5	from inter unit transfer by a LTU		0	0
I 3.1.2.6	any other credit taken, (please specify)		0	0
I 3.1.2.7	**TOTAL CREDIT TAKEN I 3.1.2.7 = (I 3.1.2.1 + I 3.1.2.2 + I 3.1.2.3 + I 3.1.2.4 + I 3.1.2.5 + I 3.1.2.6)**		8412	8599
I 3.1.3	**Credit Utilised**			
I 3.1.3.1	for payment of Service Tax		8412	8599
I 3.1.3.2	for payment of Education Cess on taxable services		0	0
I 3.1.3.3	for payment of Secondary And Higher Education Cess on taxable services		0	0
I 3.1.3.4	for payment of excise or any other duty		0	0
I 3.1.3.5	towards clearance of input goods and capital goods removed as such or after use		0	0
I 3.1.3.6	towards inter unit transfer to LTU		0	0
I 3.1.3.7	for Payment of amount under Rule 6(3) of the Cenvat Credit Rules, 2004		0	0
I 3.1.3.8	for any other payments/adjustments/reversal, (please specify)		0	0
I 3.1.3.9	**TOTAL CREDIT UTILISED I 3.1.3.9 = (I 3.1.3.1 + I 3.1.3.2 + I 3.1.3.3 + I 3.1.3.4 + I 3.1.3.5 + I 3.1.3.6 + I 3.1.3.7 + I 3.1.3.8)**		8412	8599
I 3.1.4	**Closing Balance of CENVAT credit I 3.1.4={(I 3.1.1 + I 3.1.2.7)-I 3.1.3.9}**		0	0

I 3.2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN AND UTILISATION THEREOF-

Sl No.	Details of Credit	Oct-Dec	Jan-Mar
I 3.2.1	**Opening Balance of Education Cess**	0	0
I 3.2.2	**Credit of Education Cess taken**		
I 3.2.2.1	on inputs	0	0
I 3.2.2.2	on capital goods	0	0

I 3.2.2.3	on input services received directly	0	0
I 3.2.2.4	as received from Input Service Distributor	0	0
I 3.2.2.5	from inter unit transfer by a LTU	0	0
I 3.2.2.6	for any other credit taken, (please specify)	0	0
I 3.2.2.7	**Total credit of Education Cess taken I 3.2.2.7 = (I 3.2.2.1 + I 3.2.2.2 + I 3.2.2.3 + I 3.2.2.4 + I 3.2.2.5 + I 3.2.2.6)**	0	0
I 3.2.3	**Credit of Education Cess Utilised**		
I 3.2.3.1	for payment of Education Cess on goods & services	0	0
I 3.2.3.2	towards payment of Education Cess on clearance of input goods and capital goods removed as such or after use	0	0
I 3.2.3.3	towards inter unit transfer to LTU	0	0
I 3.2.3.4	for any other payments/adjustments/reversal , (please specify)	0	0
I 3.2.3.5	**Total credit of Education Cess utilised I 3.2.3.5 = (I 3.2.3.1 + I 3.2.3.2 + I 3.2.3.3 + I 3.2.3.4)**	0	0
I 3.2.4	**Closing Balance of Education Cess I 3.2.4 = {(I 3.2.1 + I 3.2.2.7) - I 3.2.3.5 }**	0	0

I 3.3 DETAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION CESS (SHEC) TAKEN & UTILIZATION THEREOF-

Sl No.	Details of Credit	Oct-Dec	Jan-Mar
I 3.3.1	**Opening Balance of SHEC**	0	0
I 3.3.2	**Credit of SHEC Cess taken**		
I 3.3.2.1	on inputs	0	0
I 3.3.2.2	on capital goods	0	0
I 3.3.2.3	on input services received directly	0	0
I 3.3.2.4	as received from Input Service Distributor	0	0
I 3.3.2.5	from inter unit transfer by a LTU	0	0
I 3.3.2.6	any other credit taken, (please specify)	0	0
I 3.3.2.7	**Total credit of SHEC taken I 3.3.2.7 = (I 3.3.2.1 + I 3.3.2.2 + I 3.3.2.3 + I 3.3.2.4 + I 3.3.2.5 + I 3.3.2.6)**	0	0
I 3.3.3	**Credit of SHEC Utilised**		
I 3.3.3.1	for payment of SHEC on goods & services	0	0
I 3.3.3.2	towards payment of SHEC on clearance of input goods and capital goods removed as such or after use	0	0
I 3.3.3.3	towards inter unit transfer to LTU	0	0
I 3.3.3.4	for any other payments/adjustments/reversal , (please specify)	0	0
I 3.3.3.5	**Total credit of SHEC utilised I 3.3.3.5 = (I 3.3.3.1 + I 3.3.3.2 + I 3.3.3.3 + I 3.3.3.4)**	0	0
I 3.3.4	**Closing Balance of SHEC I 3.3.4 = { (I 3.3.1 + I 3.3.2.7) - I 3.3.3.5 }**	0	0

PART - K SELF ASSEESSMENT MEMORANDUM

(a) I/We declare that the above particulars are in accordance with the records and books maintained by me/us and are correctly stated.	Yes
(b) I/We have assessed and paid the Service tax and/or availed and distributed CENVAT credit correctly as per the provisions of the Finance Act, 1994 and the Rules made thereunder.	Yes
(c) I/We have paid duty within the specified time limit and in case of delay, I/We have deposited the interest leviable thereon.	Yes
(d) I/We have filed this Return within the specified time limit and in case of delay, I/We have deposited the amount towards late filing as prescribed under Rule 7C of ST Rules	Yes
(e) I have been authorised as a person to file the return on the behalf of Service Provider/Service Receiver/ Input Service Distributor, as the case may be	Yes

Name	SOHAM MODI		
Place	SECUNDERABAD	**Date**	30/06/2016
Revised Date			

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PART - L If the return has been prepared by Service Tax Return Preparer or Certified Facilitation Center(hereinafter referred to as 'STRP/CFC'), furnish further details as below

(a)	Identification No. of STRP/CFC	
(b)	Name of STRP/CFC	

Close Print

ACES Application Processing Time : < 1 Second

CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

SDR PRA REF REG HELP RET REP

Service Tax - ST-3 Logged in modiventures Sign Out

Form ST-3
(Return under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994)

Following issues have been found in your return :

Sl.No	Error Code	Description
1	V2SRC11	Abatement Notification No.{ 026/2012-S.T. } and Serial No.{ 1 } is not applicable to the Service { Works contract service } and/or for the return period.

PART - A	GENERAL INFORMATION				
A1	ORIGINAL RETURN	Yes	REVISED RETURN	No	
A2	STC Number	AAKFM7214NST001	A3	Name of the Assessee	MODIAND MODI CONSTRUCTIONS
Address of Registered Unit		SOHAM MANSION 5-4-187/3 & 4 SOHAM MANSION M.G.ROAD SECUNDRABAD HO MG Road			
Commissionerate		SECUNDERABAD NEW	Division	SECUDERABAD NEW	Range RAMGOPALPET-II
A4	Financial Year	2016-2017	A5	Return for the Period	April-September

RETURN FILING DETAILS

Due date for filing of this return	25/10/2016
Actual date of filing	21/10/2016
No of days beyond due date	0

A6		
A 6.1	Has the Assessee opted to operate as "Large Taxpayer" Unit ('Y'/'N') (As defined under Rule 2(e)(ea) of the Central Excise Rules, 2002 read with Rule 2(1)(c)(cc) of the Service Tax Rules, 1994)	No
A 6.2	If reply to column A 6.1 is 'Y', name of Large Taxpayer Unit opted for	
A7	Premises Code Number	SW0201A001
A8	Constitution of the Assessee	A Firm

COMPUTATION OF SERVICE TAX (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)

A9	Taxable Service(s) for which Tax is being paid	Sub Clause
Description of Taxable Services	Construction of residential complex service	(zzzh)

	Taxable Service for which Tax is being paid		Construction of residential complex service	
A10	Assessee is liable to pay Service Tax on this taxable service as			
	A10.1 A Service Provider under Section 68(1)	Yes	A10.2 A Service Receiver under Section 68(2)	No
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)	No
	A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	0	A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service	0

A11	EXEMPTIONS	
A 11.1	Has the assessee availed benefit of any exemption Notification('Y'/'N')	N
A11.2	If reply to A11.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such exemption is availed	

Sl.No	Notification Number	Sl.No
1		

A12	ABATEMENTS	
A 12.1	Has any abatement from the value of services been claimed('Y'/'N')	N
A12.2	If reply to A12.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such abatement is availed	

Sl.No	Notification Number	Sl. No.
1		

A13	PROVISIONAL ASSESSMENT	
A 13.1	Whether provisionally assessed('Y'/'N')	N
A13.2	If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. & Date	

Provisional Assessment Order No.	Date

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

PART - B1 FOR SERVICE PROVIDER

Sl No.	Quarter	Apr-Jun	Jul-Sept	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided(including export of service and exempted service)	0	0	0
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	**Gross Taxable Amount** **B1.7 = (B1. 1+ B1.2 + B1.3 + B1.4 + B1.5 + B1.6)**	0	0	0
B1.8	Amount charged against export of service provided or to be provided	0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 and above)	0	0	0
B1.10	Amount charged as Pure Agent	0	0	0
B1.11	Amount claimed as abatement	0	0	0
B1.12	Any other amount claimed as deduction, (please specify)	0	0	0
B1.13	**Total Amount claimed as Deduction** **B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)**	0	0	0
B1.14	**Net Taxable Value** **B1.14 = (B1.7 - B1.13)**	0	0	0

B1.15 **Service Tax Rate-wise breakup of NET TAXABLE VALUE(B1.14):Advalorem Rate**

Sl No.	Taxable Rate					Taxable Value		
	Tax Rate%	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Apr-Jun	Jul-Sept	Total
(1)	14	0.5	0	0	0	0	0	0
(2)	14	0.5	0.5	0	0	0	0	0

B1.16 **Specific Rate(applicable as per Rule 6 of ST Rules)**

Sl No.	Taxable Rate					Taxable Units		
	Specific Rate	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Apr-Jun	Jul-Sept	Total
(3)	0	0	0	0	0	0	0	0

B1.17	Service Tax payable	0	0	0

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B1.18	Less R&D Cess payable	0	0	0
B1.19	Net Service Tax payable B1.19 = (B1.17 - B1.18)	0	0	0
B1.20	Education Cess payable	0	0	0
B1.21	Secondary & Higher Education Cess payable	0	0	0
B1.22	Swachh Bharat Cess payable based on entries in B1.15	0	0	0
B1.23	Swachh Bharat Cess payable based on entries in B1.16	0	0	0
B1.24	Total Swachh Bharat Cess payable (B1.24 = B1.22 + B1.23)	0	0	0
B1.25	Krishi Kalyan Cess payable based on entries in serial number B1.15	0	0	0
B1.26	Krishi Kalyan Cess payable based on entries in serial number B1.16	0	0	0
B1.27	Total Krishi Kalyan Cess payable B1.27 = B1.25+B1.26â□□	0	0	0

COMPUTATION OF SERVICE TAX (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)

A9	Taxable Service(s) for which Tax is being paid	Sub Clause
Description of Taxable Services	Works contract service	(zzzza)

Taxable Service for which Tax is being paid	Works contract service

A10	Assessee is liable to pay Service Tax on this taxable service as			
	A10.1 A Service Provider under Section 68(1)	Yes	A10.2 A Service Receiver under Section 68(2)	No
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)	No
	A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	0	A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service	0

A11 EXEMPTIONS

A 11.1	Has the assessee availed benefit of any exemption Notification('Y'/'N')	N

A11.2 If reply to A11.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such exemption is availed

Sl.No	Notification Number	Sl.No
1		

A12 ABATEMENTS

A 12.1	Has any abatement from the value of services been claimed('Y'/'N')	Y

A12.2 If reply to A12.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such abatement is availed

Sl.No	Notification Number	Sl. No.
1	026/2012-S.T.	1

A13 PROVISIONAL ASSESSMENT

A 13.1	Whether provisionally assessed('Y'/'N')	N

A13.2 If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. & Date

Provisional Assessment Order No.	Date

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

PART - B1 FOR SERVICE PROVIDER

Sl No.	Quarter		Apr-Jun	Jul-Sept	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided(including export of service and exempted service)		3634874	16334311	19969185
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued		0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued		0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued		0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money		0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge		0	0	0
B1.7	**Gross Taxable Amount** **B1.7 = (B1. 1+ B1.2 + B1.3 + B1.4 + B1.5 + B1.6)**		**3634874**	**16334311**	**19969185**
B1.8	Amount charged against export of service provided or to be provided		0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 and above)		0	0	0
B1.10	Amount charged as Pure Agent		0	512185	512185
B1.11	Amount claimed as abatement		0	0	0
B1.12	Any other amount claimed as deduction, (please specify)	Towards Sale Deed Value (Land Value) Receipts	3634874	15822126	19457000
B1.13	**Total Amount claimed as Deduction** **B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)**		**3634874**	**16334311**	**19969185**
B1.14	**Net Taxable Value** **B1.14 = (B1.7 - B1.13)**		**0**	**0**	**0**

B1.15 **Service Tax Rate-wise breakup of NET TAXABLE VALUE(B1.14):Advalorem Rate**

Sl No.	Taxable Rate					Taxable Value		
	Tax Rate%	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Apr-Jun	Jul-Sept	Total
(1)	14	0.5	0	0	0	0	0	0
(2)	14	0.5	0.5	0	0	0	0	0

B1.16 **Specific Rate(applicable as per Rule 6 of ST Rules)**

Sl No.	Taxable Rate					Taxable Units		
	Specific Rate	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Apr-Jun	Jul-Sept	Total
(3)	0	0	0	0	0	0	0	0

		Apr-Jun	Jul-Sept	Total
B1.17	**Service Tax payable**	0	0	0
B1.18	**Less R&D Cess payable**	0	0	0
B1.19	**Net Service Tax payable** **B1.19 = (B1.17 - B1.18)**	0	0	0
B1.20	**Education Cess payable**	0	0	0
B1.21	**Secondary & Higher Education Cess payable**	0	0	0
B1.22	**Swachh Bharat Cess payable based on entries in B1.15**	0	0	0
B1.23	**Swachh Bharat Cess payable based on entries in B1.16**	0	0	0
B1.24	**Total Swachh Bharat Cess payable (B1.24 = B1.22 + B1.23)**	0	0	0
B1.25	**Krishi Kalyan Cess payable based on entries in serial number B1.15**	0	0	0
B1.26	**Krishi Kalyan Cess payable based on entries in serial number B1.16**	0	0	0

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B1.27	Total Krishi Kalyan Cess payable B1.27 = B1.25+B1.26âDC	0	0	0

PART - C SERVICE TAX PAID IN ADVANCE

Amount of Service Tax paid in advance under sub-rule (1A) of Rule 6 of ST Rules

Sl N.o	Quarter	Apr-Jun	Jul-Sept	Total
C1	Amount of Service Tax deposited in advance	0	0	0
C1.1	Swachh Bharat Cess deposited in advance	0	0	0
C1.2	Krishi Kalyan Cess deposited in advance	0	0	0
C2	Amount of Education Cess deposited in advance	0	0	0
C3	Amount of Secondary & Higher Education Cess deposited in advance	0	0	0
C4	**Challan Nos & Amount**			

Sl. No.	Challan Number(CIN)	Amount
1		0

PART - D SERVICE TAX PAID IN CASH AND THROUGH CENVAT CREDIT

Service Tax, Education Cess, Secondary & Higher Education Cess, Swachh Bharat Cess,Krishi Kalyan Cess and other amounts paid (To be filled by a person liable to pay Service Tax and not to be filled by an Input Service Distributor)

Sl No.	Quarter	Apr-Jun	Jul-Sept	Total
D1	In cash	0	0	0
D2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
D3	By adjustment of amount paid as Service Tax in advance under **Rule 6(1A)** the ST Rules	0	0	0
D4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under **Rule 6(3)** of the ST Rules	0	0	0
D5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under **Rule 6(4A)** of the ST Rules	0	0	0
D6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable property, on account of non availment of deduction of Property Tax paid and adjusted in this period under **Rule 6(4C)** of the ST Rules	0	0	0
D7	By Book Adjustment in the case of specified Govt Departments	0	0	0
D8	**Total Tax Paid D8 = (D1 + D2 + D3 + D4 + D5 + D6 + D7)**	0	0	0

PART - DA SWACHH BHARAT CESS (SBC) PAID IN CASH AND THROUGH ADJUSTMENTS

DA1	Swachh Bharat Cess Paid in Cash	0	0	0
DA2	By adjustment of amount paid as SBC in advance under Rule 6(1A) of the ST Rules	0	0	0
DA3	By adjustment of excess amount paid earlier as SBC and adjusted, by taking credit of such excess SBC paid, in this period under **Rule 6(3)** of the ST Rules	0	0	0
DA4	By adjustment of excess amount paid earlier as SBC and adjusted in this period under **Rule 6(4A)** of the ST Rules	0	0	0
DA4.1	By adjustment of excess amount paid earlier as SBC in respect of service of Renting of Immovable Property, on account of non-availment of deduction of property tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0
DA5	By Book adjustment in the case of specified Government departments	0	0	0
DA6	**Total Swachh Bharat Cess Paid DA6 = (DA1 + DA2 + DA3 + DA4 + DA5)**	0	0	0

PART DB- KRISHI KALYAN CESS (KKC) PAID IN CASH AND THROUGH CENVAT CREDIT

DB1	In cash	0	0	0
DB2	**By CENVAT credit (not applicable where the service tax is liable to be paid by the recipient of service)** of the ST Rules	0	0	0
DB3	By adjustment of amount paid as service tax in advance under Rule 6(1A) of the ST Rules	0	0	0
DB4	By adjustment of excess amount paid earlier as service tax and adjusted, by taking credit of such excess service	0	0	0

	tax paid, in this period under Rule 6(3) of the ST Rules			
DB5	By adjustment of excess amount paid earlier as service tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
DB6	By adjustment of excess amount paid earlier as service tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of property tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0
DB7	By book adjustment in the case of specified Government departments	0	0	0
DB8	**Total Krishi Kalyan Cess paid DB8=DB1+DB2+DB3+DB4+DB5+DB6+DB7**	0	0	0

PART - E EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT

E1	In cash	0	0	0
E2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
E3	By adjustment of amount paid as Service Tax in advance under **Rule 6(1A)** the ST Rules	0	0	0
E4	By adjustment of excess amount paid earlier as Service Tax and adjusted,by taking credit of such excess Service Tax paid, in this period under **Rule 6(3)** of the ST Rules	0	0	0
E5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under **Rule 6(4A)** of the ST Rules	0	0	0
E6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under **Rule 6(4C)** of the ST Rules	0	0	0
E7	By Book Adjustment in case of specified Govt.Departments	0	0	0
E8	**Total Education Cess Paid E8 = (E1 + E2 + E3 + E4 + E5 + E6 + E7)**	0	0	0

PART - F SECONDARY & HIGHER EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT

F1	In cash	0	0	0
F2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
F3	By adjustment of amount paid as Service Tax in advance under **Rule 6(1A)** the ST Rules	0	0	0
F4	By adjustment of excess amount paid earlier as Service Tax and adjusted,by taking credit of such excess Service Tax paid, in this period under **Rule 6(3)** of the ST Rules	0	0	0
F5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under **Rule 6(4A)** of the ST Rules	0	0	0
F6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non availment of deduction of Property Tax paid and adjusted in this period under **Rule 6(4C)** of the ST Rules	0	0	0
F7	By Book Adjustment in case of specified Govt.Departments	0	0	0
F8	**Total Secondary And Higher Education Cess Paid F8 = (F1 + F2 + F3 + F4 + F5 + F6 + F7)**	0	0	0

PART - G ARREARS, INTEREST, PENALTY, ANY OTHER AMOUNT ETC., PAID

G1	Arrears of Revenue(Tax amount) paid in cash		0	0	0
G2	Arrears of Revenue(Tax amount) paid by utilising CENVAT credit		0	0	0
G3	Arrears of Education Cess paid in cash		0	0	0
G4	Arrears of Education Cess paid by utilising CENVAT credit		0	0	0
G5	Arrears of Secondary & Higher Education Cess paid in cash		0	0	0
G6	Arrears of Secondary & Higher Education Cess paid by utilising CENVAT credit		0	0	0
G7	Amount paid in terms of **Section 73A of Finance Act, 1994**		0	0	0
G8	Interest paid (in cash only)		0	0	0
G9	Penalty paid (in cash only)		0	0	0
G10	Amount of Late Fees paid,if any		0	0	0
G11	Any Other Amount paid, (please specify)		0	0	0

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G12	**Total payment of Arrears,Interest,Penalty and any other amount, etc. made G12 = (G1 + G2 + G3 + G4 + G5 + G6 + G7 + G8 + G9 + G10 + G11)**	0	0	0
G13	Arrears of Swachh Bharat Cess paid in cash	0	0	0
G14	Interest on Swachh Bharat Cess paid in cash	0	0	0
G15	Penalty on Swachh Bharat Cess paid in cash	0	0	0
G16	**Total payment of Arrears, Interest, and Penalty on Swachh Bharat Cess G16 = (G13 + G14 + G15)**	0	0	0
G17	**Arrears of Krishi Kalyan Cess paid in cash**	0	0	0
G18	**Arrears of Krishi Kalyan Cess paid by utilising Cenvat Credit**	0	0	0
G19	**Interest on Krishi Kalyan Cess paid in cash**	0	0	0
G20	**Penalty on Krishi Kalyan Cess paid in cash**	0	0	0
G21	**Total payment of arrears, interest, penalty on Krishi Kalyan Cess G21= G17 +G18+G19+G20**	0	0	0

PART - H

H1 **DETAILS OF CHALLAN (vide which Service Tax,Swachh Bharat Cess,Krishi Kalyan Cess,Education Cess, Secondary And Higher Education Cess and other amounts have been paid in cash)**

SI No.	Quarter	Challan Number(CIN)	Amount
1			0

H2 **D3, D4, D5, D6, D7; DA2, DA3, DA4, DA4.1 ,DA5; DB3, DB4, DB5, DB6, DB7; E3, E4, E5, E6, E7; F3, F4, F5, F6, F7; & G1 to G11 and G13 to G15 and G17 to G20**

Sl. No.	Sl. No. and description of payment entry in this return	Quarter	Challan/Document Number	Challan/Document Date	Amount
1					0

PART - I

DETAILS OF INPUT STAGE CENVAT CREDIT
(TO be filled by a Taxable Service Provider only and not to be filled by Service Receiver liable to pay Service Tax or Input Service Distributor)

I1 DETAILS ABOUT THE ASSESSEE PROVIDING EXEMPTED AND NON-TAXABLE SERVICE OR MANUFACTURING EXEMPTED EXCISABLE GOODS

I 1.1	Whether providing any exempted service or non-taxable service('Y'/'N')	No
I 1.2	Whether manufacturing any exempted excisable goods('Y'/'N')	No
I 1.3	If reply to I1.1 OR I1.2 is 'Y', whether exclusively engaged either in the provision of exempted services or in the manufature of exempted goods [refer to rule 6(2) of the CENVAT Credit Rules 2004] ('Y'/'N')	No
I 1.3.1	If reply to I1.3 is 'N' (i.e., providing both exempted and non-exempted good/services), Whether paying an amount equal to 2%/7%/6% of value of the value of exempted services/goods under rule 6(3) (i) of CENVAT Credit Rules, 2004('Y'/'N')	No

If answer to I1.3.1 is 'N' (i.e., opting to pay under Rule 6(3)(ii) read with rule 6(3A) of CENVAT Credit Rules, 2004), then -

I 1.4	Value of exempted goods manufactured during the preceding financial year	0
I 1.5	Value of exempted services provided during the preceding financial year	0
I 1.6	**Total value of exempted goods manufactured and services provided during the preceding financial year [refer to E in rule 6(3A)(b)(iv)] I1.6=(I1.4+I1.5)**	0
I 1.7	Value of non-exempted goods manufactured during the preceding financial year	0
I 1.8	Value of non-exempted services provided during the preceding financial year	0
I 1.9	**Total value of non-exempted goods manufactured and services provided during the preceding financial year I1.9=(I1.7+I1.8)**	0
I 1.10	**Total value of goods manufactured and services provided during the preceding financial year [refer to F in rule 6(3A)(b)(iv)]I1.10=(I1.6+I1.9)**	0

SI No.	Details of Credit	Apr-Jun	Jul-Sept
I 1.11	Total credit of inputs and input services taken [refer to T in rule 6(3A)(b)]	0	0
I 1.11.1	Ineligible credit [refer to A in rule 6(3A)(b)(i)]	0	0
I 1.11.2	Eligible credit [refer to B in rule 6(3A)(b)(ii)]	0	0
I 1.11.3	**Common credit [refer to C in rule 6(3A)(b)(iii)] C=T-(A+B) I1.11.3=[I1.11 - (I1.11.1+I1.11.2)]**	0	0
I 1.11.4	**Ineligible common credit [refer to D in rule 6(3A)(b)(iv)]**	0	0

	D=(E/F) x C I.1.11.4=[(I1.6/ I1.10) x I1.11.3]		
I 1.11.5	Eligible common credit [refer to G in rule 6(3A)(b)(v)] G=C-D I.1.11.5=(I1.11.3 - I.1.11.4)	0	0
I 1.12	**Amount reversed under rule 6(3B) for banking companies and financial institutions**	0	0

I2 AMOUNT PAYABLE UNDER RULE 6 (3) OF THE CENVAT CREDIT RULES, 2004

Sl No.	Quarter	Apr-Jun	Jul-Sept
I 2.1	Value of exempted goods cleared	0	0
I 2.2	Value of exempted services provided	0	0
I 2.3	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by debiting CENVAT Credit account	0	0
I 2.4	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by cash	0	0
I 2.5	**Total amount paid under Rule 6(3) of CENVAT Credit Rules, 2004 I2.5 = I2.3 + I2.4**	0	0

I 3 CENVAT CREDIT TAKEN AND UTILISED

I 3.1 DETAILS OF CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY TAKEN AND UTILIZATION THEREOF-

Sl No.	Details of Credit		Apr-Jun	Jul-Sept
I 3.1.1	Opening Balance		0	0
I 3.1.2	**Credit taken**			
I 3.1.2.1	on inputs		0	0
I 3.1.2.2	on capital goods		0	0
I 3.1.2.3	on input services received directly		0	0
I 3.1.2.4	as received from Input Service Distributor		0	0
I 3.1.2.5	from inter unit transfer by a LTU		0	0
I 3.1.2.6	any other credit taken, (please specify)		0	0
I 3.1.2.7	**TOTAL CREDIT TAKEN I 3.1.2.7 = (I 3.1.2.1 + I 3.1.2.2 + I 3.1.2.3 + I 3.1.2.4 + I 3.1.2.5 + I 3.1.2.6)**		0	0
I 3.1.3	**Credit Utilised**			
I 3.1.3.1	for payment of Service Tax		0	0
I 3.1.3.2	for payment of Education Cess on taxable services		0	0
I 3.1.3.3	for payment of Secondary And Higher Education Cess on taxable services		0	0
I 3.1.3.4	for payment of excise or any other duty		0	0
I 3.1.3.5	towards clearance of input goods and capital goods removed as such or after use		0	0
I 3.1.3.6	towards inter unit transfer to LTU		0	0
I 3.1.3.7	for Payment of amount under Rule 6(3) of the Cenvat Credit Rules, 2004		0	0
I 3.1.3.8	for any other payments/adjustments/reversal, (please specify)		0	0
I 3.1.3.9	**TOTAL CREDIT UTILISED I 3.1.3.9 = (I 3.1.3.1 + I 3.1.3.2 + I 3.1.3.3 + I 3.1.3.4 + I 3.1.3.5 + I 3.1.3.6 + I 3.1.3.7 + I 3.1.3.8)**		0	0
I 3.1.4	**Closing Balance of CENVAT credit I 3.1.4={(I 3.1.1 + I 3.1.2.7)-I 3.1.3.9}**		0	0

I 3.2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN AND UTILISATION THEREOF-

Sl No.	Details of Credit	Apr-Jun	Jul-Sept
I 3.2.1	**Opening Balance of Education Cess**	0	0
I 3.2.2	**Credit of Education Cess taken**		
I 3.2.2.1	on inputs	0	0
I 3.2.2.2	on capital goods	0	0
I 3.2.2.3	on input services received directly	0	0

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I 3.2.2.4	as received from Input Service Distributor		0	0
I 3.2.2.5	from inter unit transfer by a LTU		0	0
I 3.2.2.6	for any other credit taken, (please specify)		0	0
I 3.2.2.7	**Total credit of Education Cess taken I 3.2.2.7 = (I 3.2.2.1 + I 3.2.2.2 + I 3.2.2.3 + I 3.2.2.4 + I 3.2.2.5 + I 3.2.2.6)**		0	0
I 3.2.3	**Credit of Education Cess Utilised**			
I 3.2.3.1	for payment of Education Cess on goods & services		0	0
I 3.2.3.2	towards payment of Education Cess on clearance of input goods and capital goods removed as such or after use		0	0
I 3.2.3.3	towards inter unit transfer to LTU		0	0
I 3.2.3.4	for any other payments/adjustments/reversal , (please specify)		0	0
I 3.2.3.5	**Total credit of Education Cess utilised I 3.2.3.5 = (I 3.2.3.1 + I 3.2.3.2 + I 3.2.3.3 + I 3.2.3.4)**		0	0
I 3.2.4	**Closing Balance of Education Cess I 3.2.4 = {(I 3.2.1 + I 3.2.2.7) - I 3.2.3.5 }**		0	0

I 3.3 DETAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION CESS (SHEC) TAKEN & UTILIZATION THEREOF-

Sl No.	Details of Credit		Apr-Jun	Jul-Sept
I 3.3.1	**Opening Balance of SHEC**		0	0
I 3.3.2	**Credit of SHEC Cess taken**			
I 3.3.2.1	on inputs		0	0
I 3.3.2.2	on capital goods		0	0
I 3.3.2.3	on input services received directly		0	0
I 3.3.2.4	as received from Input Service Distributor		0	0
I 3.3.2.5	from inter unit transfer by a LTU		0	0
I 3.3.2.6	any other credit taken, (please specify)		0	0
I 3.3.2.7	**Total credit of SHEC taken I 3.3.2.7 = (I 3.3.2.1 + I 3.3.2.2 + I 3.3.2.3 + I 3.3.2.4 + I 3.3.2.5 + I 3.3.2.6)**		0	0
I 3.3.3	**Credit of SHEC Utilised**			
I 3.3.3.1	for payment of SHEC on goods & services		0	0
I 3.3.3.2	towards payment of SHEC on clearance of input goods and capital goods removed as such or after use		0	0
I 3.3.3.3	towards inter unit transfer to LTU		0	0
I 3.3.3.4	for any other payments/adjustments/reversal , (please specify)		0	0
I 3.3.3.5	**Total credit of SHEC utilised I 3.3.3.5 = (I 3.3.3.1 + I 3.3.3.2 + I 3.3.3.3 + I 3.3.3.4)**		0	0
I 3.3.4	**Closing Balance of SHEC I 3.3.4 = { (I 3.3.1 + I 3.3.2.7) - I 3.3.3.5 }**		0	0

I3.4 DETAILS OF CENVAT CREDIT OF KRISHI KALYAN CESS TAKEN & UTILISATION THEREOF â□□

Sl No.	Details of Credit		Apr-Jun	Jul-Sept
I 3.4.1	**Opening Balance of Krishi Kalyan Cess**		0	0
I 3.4.2	**Credit of Krishi Kalyan Cess taken**			
I 3.4.2.1	on input services received directly		0	0
I 3.4.2.2	as received from Input Service Distributor		0	0
I 3.4.2.3	Any other credit taken (please specify)		0	0
I 3.4.2.4	Total credit of Krishi Kalyan Cess taken I3.4.2.4= (I3.4.2.1+I3.4.2.2+I3.4.2.3)		0	0
I 3.4.3	**Credit of Krishi Kalyan Cess utilised**			
I 3.4.3.1	**for payment of Krishi Kalyan Cess on services**		0	0
I 3.4.3.2	for any other payments/adjustments/ reversal (please specify)		0	0
I 3.4.3.3	Total credit of Krishi Kalyan Cess utilised I3.4.3.3= (I3.4.3.1+I3.4.3.2)		0	0

I 3.4.4	Closing Balance of Krishi Kalyan Cess I3.4.4={(I3.4.1+I3.4.2.4)-I3.4.3.3}	0	0

PART - K SELF ASSEESSMENT MEMORANDUM

(a) I/We declare that the above particulars are in accordance with the records and books maintained by me/us and are correctly stated.	Yes
(b) I/We have assessed and paid the Service tax and/or availed and distributed CENVAT credit correctly as per the provisions of the Finance Act, 1994 and the Rules made thereunder.	Yes
(c) I/We have paid duty within the specified time limit and in case of delay, I/We have deposited the interest leviable thereon.	Yes
(d) I/We have filed this Return within the specified time limit and in case of delay, I/We have deposited the amount towards late filing as prescribed under Rule 7C of ST Rules	Yes
(e) I have been authorised as a person to file the return on the behalf of Service Provider/Service Receiver/ Input Service Distributor, as the case may be	Yes

Name	SOHAM SATISH MODI		
Place	SECUNDERABAD	**Date**	21/10/2016
Revised Date			

PART - L If the return has been prepared by Service Tax Return Preparer or Certified Facilitation Center(hereinafter referred to as 'STRP/CFC'), furnish further details as below

(a)	**Identification No. of STRP/CFC**	
(b)	**Name of STRP/CFC**	

Close Print

ACES Application Processing Time : < 1 Second

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CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

SDR PRA REF REG HELP RET REP

Service Tax - ST-3 Logged in modiventures Sign Out

Form ST-3

(Return under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994)

Following issues have been found in your return :

Sl.No	Error Code	Description
1	V2SRC12	The Challan Number { 00006340105201700020 } for {Rs.1820/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.

PART - A	GENERAL INFORMATION					
A1	ORIGINAL RETURN	Yes		REVISED RETURN	No	
A2	STC Number	AAKFM7214NST001	A3	Name of the Assessee	MODIAND MODI CONSTRUCTIONS	
Address of Registered Unit		SOHAM MANSION 5-4-187/3 & 4 SOHAM MANSION M.G.ROAD SECUNDRABAD HO MG Road				
Commissionerate		SECUNDERABAD NEW	Division	SECUDERABAD NEW	Range	RAMGOPALPET-II
A4	Financial Year	2016-2017	A5	Return for the Period	October-March	

RETURN FILING DETAILS	
Due date for filing of this return	30/04/2017
Actual date of filing	28/05/2017
No of days beyond due date	28

A6		
A 6.1	Has the Assessee opted to operate as "Large Taxpayer" Unit ('Y'/'N') (As defined under Rule 2(e)(ea) of the Central Excise Rules, 2002 read with Rule 2(1)(c)(cc) of the Service Tax Rules, 1994)	No
A 6.2	If reply to column A 6.1 is 'Y', name of Large Taxpayer Unit opted for	
A7	Premises Code Number	SW0201A001
A8	Constitution of the Assessee	Partnership

COMPUTATION OF SERVICE TAX (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)

A9	Taxable Service(s) for which Tax is being paid	Sub Clause
Description of Taxable Services	Construction of residential complex service	(zzzh)

Taxable Service for which Tax is being paid		Construction of residential complex service		
A10	Assessee is liable to pay Service Tax on this taxable service as			
	A10.1 A Service Provider under Section 68(1)	Yes	A10.2 A Service Receiver under Section 68(2)	No
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)	No
	A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	0	A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service	0

A11	EXEMPTIONS	
A 11.1	Has the assessee availed benefit of any exemption Notification('Y'/'N')	N
A11.2	If reply to A11.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such exemption is availed	

Sl.No	Notification Number	Sl.No
1		

A12	ABATEMENTS	
A 12.1	Has any abatement from the value of services been claimed('Y'/'N')	N
A12.2	If reply to A12.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such abatement is availed	

Sl.No	Notification Number	Sl. No.
1		

A13	PROVISIONAL ASSESSMENT	
A 13.1	Whether provisionally assessed('Y'/'N')	N
A13.2	If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. & Date	

Provisional Assessment Order No.	Date

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

PART - B1 FOR SERVICE PROVIDER

Sl No.	Quarter	Oct-Dec	Jan-Mar	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided(including export of service and exempted service)	0	0	0
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	**Gross Taxable Amount** **B1.7 = (B1. 1+ B1.2 + B1.3 + B1.4 + B1.5 + B1.6)**	0	0	0
B1.8	Amount charged against export of service provided or to be provided	0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 and above)	0	0	0
B1.10	Amount charged as Pure Agent	0	0	0
B1.11	Amount claimed as abatement	0	0	0
B1.12	Any other amount claimed as deduction, (please specify)	0	0	0
B1.13	**Total Amount claimed as Deduction** **B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)**	0	0	0
B1.14	**Net Taxable Value** **B1.14 = (B1.7 - B1.13)**	0	0	0

B1.15 Service Tax Rate-wise breakup of NET TAXABLE VALUE(B1.14):Advalorem Rate

Sl No.	Taxable Rate					Taxable Value		
	Tax Rate%	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Oct-Dec	Jan-Mar	Total
(1)	0	0	0	0	0	0	0	0

B1.16 Specific Rate(applicable as per Rule 6 of ST Rules)

Sl No.	Taxable Rate					Taxable Units		
	Specific Rate	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Oct-Dec	Jan-Mar	Total
(2)	0	0	0	0	0	0	0	0

		Oct-Dec	Jan-Mar	Total
B1.17	Service Tax payable	0	0	0
B1.18	Less R&D Cess payable	0	0	0

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B1.19	Net Service Tax payable B1.19 = (B1.17 - B1.18)	0	0	0
B1.20	Education Cess payable	0	0	0
B1.21	Secondary & Higher Education Cess payable	0	0	0
B1.22	Swachh Bharat Cess payable based on entries in B1.15	0	0	0
B1.23	Swachh Bharat Cess payable based on entries in B1.16	0	0	0
B1.24	Total Swachh Bharat Cess payable (B1.24 = B1.22 + B1.23)	0	0	0
B1.25	Krishi Kalyan Cess payable based on entries in serial number B1.15	0	0	0
B1.26	Krishi Kalyan Cess payable based on entries in serial number B1.16	0	0	0
B1.27	Total Krishi Kalyan Cess payable B1.27 = B1.25+B1.26âII	0	0	0

COMPUTATION OF SERVICE TAX (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)

A9	Taxable Service(s) for which Tax is being paid	Sub Clause
Description of Taxable Services	Works contract service	(zzzza)

Taxable Service for which Tax is being paid	Works contract service

A10	Assessee is liable to pay Service Tax on this taxable service as			
	A10.1 A Service Provider under Section 68(1)	Yes	A10.2 A Service Receiver under Section 68(2)	No
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)	No
	A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	0	A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service	0

A11	EXEMPTIONS	
A 11.1	Has the assessee availed benefit of any exemption Notification('Y'/'N')	N
A11.2	If reply to A11.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such exemption is availed	

Sl.No	Notification Number	Sl.No
1		

A12	ABATEMENTS	
A 12.1	Has any abatement from the value of services been claimed('Y'/'N')	Y
A12.2	If reply to A12.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such abatement is availed	

Sl.No	Notification Number	Sl. No.
1	024/2012-S.T.	1

A13	PROVISIONAL ASSESSMENT	
A 13.1	Whether provisionally assessed('Y'/'N')	N
A13.2	If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. & Date	

Provisional Assessment Order No.	Date

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

PART - B1 FOR SERVICE PROVIDER

Sl No.	Quarter	Oct-Dec	Jan-Mar	Total

B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided(including export of service and exempted service)	18556255	19534431	38090686
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	**Gross Taxable Amount B1.7 = (B1. 1+ B1.2 + B1.3 + B1.4 + B1.5 + B1.6)**	**18556255**	**19534431**	**38090686**
B1.8	Amount charged against export of service provided or to be provided	0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 and above)	0	0	0
B1.10	Amount charged as Pure Agent	1913505	1016833	2930338
B1.11	Amount claimed as abatement	198000	0	198000
B1.12	Any other amount claimed as deduction, (please specify) — Sale Deed Value	16312750	18517598	34830348
B1.13	**Total Amount claimed as Deduction B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)**	**18424255**	**19534431**	**37958686**
B1.14	**Net Taxable Value B1.14 = (B1.7 - B1.13)**	**132000**	**0**	**132000**

B1.15 Service Tax Rate-wise breakup of NET TAXABLE VALUE(B1.14):Advalorem Rate

Sl No.	Taxable Rate				Taxable Value			
	Tax Rate%	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Oct-Dec	Jan-Mar	Total
(1)	14	0.5	0.5	0	0	132000	0	132000

B1.16 Specific Rate(applicable as per Rule 6 of ST Rules)

Sl No.	Taxable Rate				Taxable Units			
	Specific Rate	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Oct-Dec	Jan-Mar	Total
(2)	0	0	0	0	0	0	0	0

B1.17	**Service Tax payable**	18480	0	18480
B1.18	**Less R&D Cess payable**	0	0	0
B1.19	**Net Service Tax payable B1.19 = (B1.17 - B1.18)**	18480	0	18480
B1.20	**Education Cess payable**	0	0	0
B1.21	**Secondary & Higher Education Cess payable**	0	0	0
B1.22	**Swachh Bharat Cess payable based on entries in B1.15**	660	0	660
B1.23	**Swachh Bharat Cess payable based on entries in B1.16**	0	0	0
B1.24	**Total Swachh Bharat Cess payable (B1.24 = B1.22 + B1.23)**	660	0	660
B1.25	**Krishi Kalyan Cess payable based on entries in serial number B1.15**	660	0	660
B1.26	**Krishi Kalyan Cess payable based on entries in serial number B1.16**	0	0	0
B1.27	**Total Krishi Kalyan Cess payable B1.27 = B1.25+B1.26â€**	660	0	660

PART - C SERVICE TAX PAID IN ADVANCE

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Amount of Service Tax paid in advance under sub-rule (1A) of Rule 6 of ST Rules				
Sl N.o	**Quarter**	**Oct-Dec**	**Jan-Mar**	**Total**
C1	Amount of Service Tax deposited in advance	0	0	0
C1.1	Swachh Bharat Cess deposited in advance	0	0	0
C1.2	Krishi Kalyan Cess deposited in advance	0	0	0
C2	Amount of Education Cess deposited in advance	0	0	0
C3	Amount of Secondary & Higher Education Cess deposited in advance	0	0	0
C4	**Challan Nos & Amount**			

Sl. No.	Challan Number(CIN)	Amount
1		0

PART - D SERVICE TAX PAID IN CASH AND THROUGH CENVAT CREDIT

Service Tax, Education Cess, Secondary & Higher Education Cess, Swachh Bharat Cess,Krishi Kalyan Cess and other amounts paid (To be filled by a person liable to pay Service Tax and not to be filled by an Input Service Distributor)

Sl No.	Quarter	Oct-Dec	Jan-Mar	Total
D1	In cash	0	0	0
D2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	18480	0	18480
D3	By adjustment of amount paid as Service Tax in advance under **Rule 6(1A)** the ST Rules	0	0	0
D4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under **Rule 6(3)** of the ST Rules	0	0	0
D5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under **Rule 6(4A)** of the ST Rules	0	0	0
D6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable property, on account of non availment of deduction of Property Tax paid and adjusted in this period under Rule **6(4C)** of the ST Rules	0	0	0
D7	By Book Adjustment in the case of specified Govt Departments	0	0	0
D8	**Total Tax Paid D8 = (D1 + D2 + D3 + D4 + D5 + D6 + D7)**	18480	0	18480

PART - DA SWACHH BHARAT CESS (SBC) PAID IN CASH AND THROUGH ADJUSTMENTS

DA1	Swachh Bharat Cess Paid in Cash	660	0	660
DA2	By adjustment of amount paid as SBC in advance under Rule 6(1A) of the ST Rules	0	0	0
DA3	By adjustment of excess amount paid earlier as SBC and adjusted, by taking credit of such excess SBC paid, in this period under **Rule 6(3)** of the ST Rules	0	0	0
DA4	By adjustment of excess amount paid earlier as SBC and adjusted in this period under **Rule 6(4A)** of the ST Rules	0	0	0
DA4.1	By adjustment of excess amount paid earlier as SBC in respect of service of Renting of Immovable Property, on account of non-availment of deduction of property tax paid and adjusted in this period under **Rule 6(4C)** of the ST Rules	0	0	0
DA5	By Book adjustment in the case of specified Government departments	0	0	0
DA6	**Total Swachh Bharat Cess Paid DA6 = (DA1 + DA2 + DA3 + DA4 + DA5)**	660	0	660

PART DB- KRISHI KALYAN CESS (KKC) PAID IN CASH AND THROUGH CENVAT CREDIT

DB1	In cash	660	0	660
DB2	**By CENVAT credit (not applicable where the service tax is liable to be paid by the recipient of service)** of the ST Rules	0	0	0
DB3	By adjustment of amount paid as service tax in advance under Rule 6(1A) of the ST Rules	0	0	0
DB4	By adjustment of excess amount paid earlier as service tax and adjusted, by taking credit of such excess service tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
DB5	By adjustment of excess amount paid earlier as service tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
DB6	By adjustment of excess amount paid earlier as service tax in respect of service of Renting of Immovable	0	0	0

	Property, on account of non-availment of deduction of property tax paid and adjusted in this period under Rule 6(4C) of the ST Rules			
DB7	By book adjustment in the case of specified Government departments	0	0	0
DB8	**Total Krishi Kalyan Cess paid** DB8=DB1+DB2+DB3+DB4+DB5+DB6+DB7	660	0	660

PART - E EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT

E1	In cash	0	0	0
E2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
E3	By adjustment of amount paid as Service Tax in advance under **Rule 6(1A)** the ST Rules	0	0	0
E4	By adjustment of excess amount paid earlier as Service Tax and adjusted,by taking credit of such excess Service Tax paid, in this period under **Rule 6(3)** of the ST Rules	0	0	0
E5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under **Rule 6(4A)** of the ST Rules	0	0	0
E6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under **Rule 6(4C)** of the ST Rules	0	0	0
E7	By Book Adjustment in case of specified Govt.Departments	0	0	0
E8	**Total Education Cess Paid** E8 = (E1 + E2 + E3 + E4 + E5 + E6 + E7)	0	0	0

PART - F SECONDARY & HIGHER EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT

F1	In cash	0	0	0
F2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
F3	By adjustment of amount paid as Service Tax in advance under **Rule 6(1A)** the ST Rules	0	0	0
F4	By adjustment of excess amount paid earlier as Service Tax and adjusted,by taking credit of such excess Service Tax paid, in this period under **Rule 6(3)** of the ST Rules	0	0	0
F5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under **Rule 6(4A)** of the ST Rules	0	0	0
F6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non availment of deduction of Property Tax paid and adjusted in this period under **Rule 6(4C)** of the ST Rules	0	0	0
F7	By Book Adjustment in case of specified Govt.Departments	0	0	0
F8	**Total Secondary And Higher Education Cess Paid** F8 = (F1 + F2 + F3 + F4 + F5 + F6 + F7)	0	0	0

PART - G ARREARS, INTEREST, PENALTY, ANY OTHER AMOUNT ETC., PAID

G1	Arrears of Revenue(Tax amount) paid in cash	0	0	0
G2	Arrears of Revenue(Tax amount) paid by utilising CENVAT credit	0	0	0
G3	Arrears of Education Cess paid in cash	0	0	0
G4	Arrears of Education Cess paid by utilising CENVAT credit	0	0	0
G5	Arrears of Secondary & Higher Education Cess paid in cash	0	0	0
G6	Arrears of Secondary & Higher Education Cess paid by utilising CENVAT credit	0	0	0
G7	Amount paid in terms of **Section 73A of Finance Act, 1994**	0	0	0
G8	Interest paid (in cash only)	0	0	0
G9	Penalty paid (in cash only)	0	0	0
G10	Amount of Late Fees paid,if any	500	0	500
G11	Any Other Amount paid, (please specify)	0	0	0
G12	**Total payment of Arrears,Interest,Penalty and any other amount, etc. made ** G12 = (G1 + G2 + G3 + G4 + G5 + G6 + G7 + G8 + G9 + G10 + G11)	500	0	500
G13	Arrears of Swachh Bharat Cess paid in cash	0	0	0
G14	Interest on Swachh Bharat Cess paid in cash	0	0	0

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G15	Penalty on Swachh Bharat Cess paid in cash	0	0	0
G16	Total payment of Arrears, Interest, and Penalty on Swachh Bharat Cess G16 = (G13 + G14 + G15)	0	0	0
G17	Arrears of Krishi Kalyan Cess paid in cash	0	0	0
G18	Arrears of Krishi Kalyan Cess paid by utilising Cenvat Credit	0	0	0
G19	Interest on Krishi Kalyan Cess paid in cash	0	0	0
G20	Penalty on Krishi Kalyan Cess paid in cash	0	0	0
G21	Total payment of arrears, interest, penalty on Krishi Kalyan Cess G21= G17 +G18+G19+G20	0	0	0

PART - H

H1 DETAILS OF CHALLAN (vide which Service Tax,Swachh Bharat Cess,Krishi Kalyan Cess,Education Cess, Secondary And Higher Education Cess and other amounts have been paid in cash)

Sl No.	Quarter	Challan Number(CIN)	Amount
1	Oct-Dec	00006340105201700020	1820

H2 D3, D4, D5, D6, D7; DA2, DA3, DA4, DA4.1 ,DA5; DB3, DB4, DB5, DB6, DB7; E3, E4, E5, E6, E7; F3, F4, F5, F6, F7; & G1 to G11 and G13 to G15 and G17 to G20

Sl. No.	Sl. No. and description of payment entry in this return	Quarter	Challan/Document Number	Challan/Document Date	Amount
1	G10-Other amounts paid - (Late Fee)	Oct-Dec	00006340105201700020	01/05/2017	500

PART - I

DETAILS OF INPUT STAGE CENVAT CREDIT
(TO be filled by a Taxable Service Provider only and not to be filled by Service Receiver liable to pay Service Tax or Input Service Distributor)

I1 DETAILS ABOUT THE ASSESSEE PROVIDING EXEMPTED AND NON-TAXABLE SERVICE OR MANUFACTURING EXEMPTED EXCISABLE GOODS

I 1.1	Whether providing any exempted service or non-taxable service('Y'/'N')	No
I 1.2	Whether manufacturing any exempted excisable goods('Y'/'N')	No
I 1.3	If reply to I1.1 OR I1.2 is 'Y', whether exclusively engaged either in the provision of exempted services or in the manufature of exempted goods [refer to rule 6(2) of the CENVAT Credit Rules 2004] ('Y'/'N')	No
I 1.3.1	If reply to I1.3 is 'N' (i.e., providing both exempted and non-exempted good/services), Whether paying an amount equal to 2%/7%/6% of value of the value of exempted services/goods under rule 6(3) (i) of CENVAT Credit Rules, 2004('Y'/'N')	Yes

If answer to I1.3.1 is 'N' (i.e., opting to pay under Rule 6(3)(ii) read with rule 6(3A) of CENVAT Credit Rules, 2004), then -

I 1.4	Value of exempted goods manufactured during the preceding financial year.	0
I 1.5	Value of exempted services provided during the preceding financial year	0
I 1.6	**Total value of exempted goods manufactured and services provided during the preceding financial year [refer to E in rule 6(3A)(b)(iv)] I1.6=(I1.4+I1.5)**	0
I 1.7	Value of non-exempted goods manufactured during the preceding financial year	0
I 1.8	Value of non-exempted services provided during the preceding financial year	0
I 1.9	**Total value of non-exempted goods manufactured and services provided during the preceding financial year I1.9=(I1.7+I1.8)**	0
I 1.10	**Total value of goods manufactured and services provided during the preceding financial year [refer to F in rule 6(3A)(b)(iv)]I1.10=(I1.6+I1.9)**	0

Sl No.	Details of Credit	Oct-Dec	Jan-Mar
I 1.11	Total credit of inputs and input services taken [refer to T in rule 6(3A)(b)]	0	0
I 1.11.1	Ineligible credit [refer to A in rule 6(3A)(b)(i)]	0	0
I 1.11.2	Eligible credit [refer to B in rule 6(3A)(b)(ii)]	0	0
I 1.11.3	**Common credit [refer to C in rule 6(3A)(b)(iii)] C=T-(A+B) I1.11.3=[I1.11 - (I1.11.1+I1.11.2)]**	0	0
I 1.11.4	**Ineligible common credit [refer to D in rule 6(3A)(b)(iv)] D=(E/F) x C I.1.11.4=[(I1.6/ I1.10) x I1.11.3]**	0	0
I 1.11.5	Eligible common credit [refer to G in rule 6(3A)(b)(v)] G=C-D I.1.11.5=(I1.11.3 - I.1.11.4)	0	0
I 1.12	**Amount reversed under rule 6(3B) for banking companies and financial institutions**	0	0

I2 AMOUNT PAYABLE UNDER RULE 6 (3) OF THE CENVAT CREDIT RULES, 2004

Sl No.	Quarter	Oct-Dec	Jan-Mar
I 2.1	Value of exempted goods cleared	0	0
I 2.2	Value of exempted services provided	0	0
I 2.3	Amount paid under **Rule 6(3)** of CENVAT Credit Rules, 2004, by debiting CENVAT Credit account	0	0
I 2.4	Amount paid under **Rule 6(3)** of CENVAT Credit Rules, 2004, by cash	0	0
I 2.5	**Total amount paid under Rule 6(3) of CENVAT Credit Rules, 2004 I2.5 = I2.3 + I2.4**	0	0

I 3 CENVAT CREDIT TAKEN AND UTILISED

I 3.1 DETAILS OF CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY TAKEN AND UTILIZATION THEREOF-

Sl No.	Details of Credit		Oct-Dec	Jan-Mar
I 3.1.1	Opening Balance		0	66187
I 3.1.2	**Credit taken**			
I 3.1.2.1	on inputs		84667	0
I 3.1.2.2	on capital goods		0	0
I 3.1.2.3	on input services received directly		0	0
I 3.1.2.4	as received from Input Service Distributor		0	0
I 3.1.2.5	from inter unit transfer by a LTU		0	0
I 3.1.2.6	any other credit taken, (please specify)		0	0
I 3.1.2.7	**TOTAL CREDIT TAKEN I 3.1.2.7 = (I 3.1.2.1 + I 3.1.2.2 + I 3.1.2.3 + I 3.1.2.4 + I 3.1.2.5 + I 3.1.2.6)**		84667	0
I 3.1.3	**Credit Utilised**			
I 3.1.3.1	for payment of Service Tax		18480	0
I 3.1.3.2	for payment of Education Cess on taxable services		0	0
I 3.1.3.3	for payment of Secondary And Higher Education Cess on taxable services		0	0
I 3.1.3.4	for payment of excise or any other duty		0	0
I 3.1.3.5	towards clearance of input goods and capital goods removed as such or after use		0	0
I 3.1.3.6	towards inter unit transfer to LTU		0	0
I 3.1.3.7	for Payment of amount under **Rule 6(3)** of the Cenvat Credit Rules, 2004		0	0
I 3.1.3.8	for any other payments/adjustments/reversal, (please specify)		0	0
I 3.1.3.9	**TOTAL CREDIT UTILISED I 3.1.3.9 = (I 3.1.3.1 + I 3.1.3.2 + I 3.1.3.3 + I 3.1.3.4 + I 3.1.3.5 + I 3.1.3.6 + I 3.1.3.7 + I 3.1.3.8)**		18480	0
I 3.1.4	**Closing Balance of CENVAT credit I 3.1.4={(I 3.1.1 + I 3.1.2.7)-I 3.1.3.9}**		66187	66187

I 3.2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN AND UTILISATION THEREOF-

Sl No.	Details of Credit		Oct-Dec	Jan-Mar
I 3.2.1	**Opening Balance of Education Cess**		0	0
I 3.2.2	**Credit of Education Cess taken**			
I 3.2.2.1	on inputs		0	0
I 3.2.2.2	on capital goods		0	0
I 3.2.2.3	on input services received directly		0	0
I 3.2.2.4	as received from Input Service Distributor		0	0
I 3.2.2.5	from inter unit transfer by a LTU		0	0
I 3.2.2.6	for any other credit taken, (please specify)		0	0
I 3.2.2.7	**Total credit of Education Cess taken I 3.2.2.7 = (I 3.2.2.1 + I 3.2.2.2 + I 3.2.2.3 + I 3.2.2.4**		0	0

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	+ I 3.2.2.5 + I 3.2.2.6)		
I 3.2.3	**Credit of Education Cess Utilised**		
I 3.2.3.1	for payment of Education Cess on goods & services	0	0
I 3.2.3.2	towards payment of Education Cess on clearance of input goods and capital goods removed as such or after use	0	0
I 3.2.3.3	towards Inter unit transfer to LTU	0	0
I 3.2.3.4	for any other payments/adjustments/reversal , (please specify)	0	0
I 3.2.3.5	**Total credit of Education Cess utilised I 3.2.3.5 = (I 3.2.3.1 + I 3.2.3.2 + I 3.2.3.3 + I 3.2.3.4)**	0	0
I 3.2.4	**Closing Balance of Education Cess I 3.2.4 = {(I 3.2.1 + I 3.2.2.7) - I 3.2.3.5 }**	0	0

I 3.3 DETAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION CESS (SHEC) TAKEN & UTILIZATION THEREOF-

Sl No.	Details of Credit	Oct-Dec	Jan-Mar
I 3.3.1	**Opening Balance of SHEC**	0	0
I 3.3.2	**Credit of SHEC Cess taken**		
I 3.3.2.1	on inputs	0	0
I 3.3.2.2	on capital goods	0	0
I 3.3.2.3	on input services received directly	0	0
I 3.3.2.4	as received from Input Service Distributor	0	0
I 3.3.2.5	from inter unit transfer by a LTU	0	0
I 3.3.2.6	any other credit taken, (please specify)	0	0
I 3.3.2.7	**Total credit of SHEC taken I 3.3.2.7 = (I 3.3.2.1 + I 3.3.2.2 + I 3.3.2.3 + I 3.3.2.4 + I 3.3.2.5 + I 3.3.2.6)**	0	0
I 3.3.3	**Credit of SHEC Utilised**		
I 3.3.3.1	for payment of SHEC on goods & services	0	0
I 3.3.3.2	towards payment of SHEC on clearance of input goods and capital goods removed as such or after use	0	0
I 3.3.3.3	towards inter unit transfer to LTU	0	0
I 3.3.3.4	for any other payments/adjustments/reversal , (please specify)	0	0
I 3.3.3.5	**Total credit of SHEC utilised I 3.3.3.5 = (I 3.3.3.1 + I 3.3.3.2 + I 3.3.3.3 + I 3.3.3.4)**	0	0
I 3.3.4	**Closing Balance of SHEC I 3.3.4 = { (I 3.3.1 + I 3.3.2.7) - I 3.3.3.5 }**	0	0

I3.4 DETAILS OF CENVAT CREDIT OF KRISHI KALYAN CESS TAKEN & UTILISATION THEREOF â□□

Sl No.	Details of Credit	Oct-Dec	Jan-Mar
I 3.4.1	**Opening Balance of Krishi Kalyan Cess**	0	0
I 3.4.2	**Credit of Krishi Kalyan Cess taken**		
I 3.4.2.1	on input services received directly	0	0
I 3.4.2.2	as received from Input Service Distributor	0	0
I 3.4.2.3	Any other credit taken (please specify)		0
I 3.4.2.4	Total credit of Krishi Kalyan Cess taken I3.4.2.4= (I3.4.2.1+I3.4.2.2+I3.4.2.3)	0	0
I 3.4.3	**Credit of Krishi Kalyan Cess utilised**		
I 3.4.3.1	**for payment of Krishi Kalyan Cess on services**	0	0
I 3.4.3.2	for any other payments/adjustments/ reversal (please specify)		0
I 3.4.3.3	Total credit of Krishi Kalyan Cess utilised I3.4.3.3= (I3.4.3.1+I3.4.3.2)	0	0
I 3.4 4	Closing Balance of Krishi Kalyan Cess I3.4.4={(I3.4.1+I3.4.2.4)-I3.4.3.3}	0	0

PART - K SELF ASSEESSMENT MEMORANDUM

(a) I/We declare that the above particulars are in accordance with the records and books maintained by me/us and are correctly stated.	Yes

(b) I/We have assessed and paid the Service tax and/or availed and distributed CENVAT credit correctly as per the provisions of the Finance Act, 1994 and the Rules made thereunder.	Yes
(c) I/We have paid duty within the specified time limit and in case of delay, I/We have deposited the interest leviable thereon.	Yes
(d) I/We have filed this Return within the specified time limit and in case of delay, I/We have deposited the amount towards late filing as prescribed under Rule 7C of ST Rules	Yes
(e) I have been authorised as a person to file the return on the behalf of Service Provider/Service Receiver/ Input Service Distributor, as the case may be	Yes

Name	SOHAM SATISH MODI		
Place	SECUNDERABAD	Date	28/05/2017
Revised Date			

PART - L If the return has been prepared by Service Tax Return Preparer or Certified Facilitation Center(hereinafter referred to as 'STRP/CFC'), furnish further details as below

(a)	Identification No. of STRP/CFC	
(b)	Name of STRP/CFC	

Close Print

ACES Application Processing Time : < 1 Second

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CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

SDR PRA REF REG HELP RET REP

Service Tax - ST-3 Logged in modiventures Sign Out

Form ST-3
(Return under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994)

Following issues have been found in your return :

Sl.No	Error Code	Description
1	V2SRC04	The Opening Balance {Rs.0/-} of CENVAT Credit of Service Tax entered in the current return at I 3.1.1 is not equal to the Closing Balance {Rs.66187/-} of the immediately preceding return at I 3.1.4. Differential amount is {Rs.-66187/-}.

PART - A	GENERAL INFORMATION				
A1	ORIGINAL RETURN	Yes		REVISED RETURN	No
A2	STC Number	AAKFM7214NST001	A3	Name of the Assessee	MODIAND MODI CONSTRUCTIONS
Address of Registered Unit		SOHAM MANSION 5-4-187/3 & 4 SOHAM MANSION M.G.ROAD SECUNDRABAD HO MG Road			
Commissionerate		SECUNDERABAD NEW	Division	SECUDERABAD NEW	Range: RAMGOPALPET-II
A4	Financial Year	2017-2018	A5	Return for the Period	April-June

RETURN FILING DETAILS

Due date for filing of this return	15/08/2017
Actual date of filing	13/02/2018
No of days beyond due date	182

A6

A 6.1	Has the Assessee opted to operate as "Large Taxpayer" Unit ('Y'/'N') (As defined under Rule 2(e)(ea) of the Central Excise Rules, 2002 read with Rule 2(1)(c)(cc) of the Service Tax Rules, 1994)	No
A 6.2	If reply to column A 6.1 is 'Y', name of Large Taxpayer Unit opted for	
A7	Premises Code Number	YO0202A001
A8	Constitution of the Assessee	Partnership

COMPUTATION OF SERVICE TAX (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)

A9	Taxable Service(s) for which Tax is being paid	Sub Clause
Description of Taxable Services	Construction of residential complex service	(zzzh)

Taxable Service for which Tax is being paid	Construction of residential complex service

A10 Assessee is liable to pay Service Tax on this taxable service as

A10.1 A Service Provider under Section 68(1)	Yes	A10.2 A Service Receiver under Section 68(2)	No
A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)	No
A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	0	A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service	0

A11 EXEMPTIONS

A 11.1	Has the assessee availed benefit of any exemption Notification('Y'/'N')	N

A11.2 If reply to A11.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such exemption is availed

Sl.No	Notification Number	Sl.No
1		

A12	ABATEMENTS	
A 12.1	Has any abatement from the value of services been claimed('Y'/'N')	N

A12.2 If reply to A12.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such abatement is availed

Sl.No	Notification Number	Sl. No.
1		

A13	PROVISIONAL ASSESSMENT	
A 13.1	Whether provisionally assessed('Y'/'N')	N

A13.2 If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. & Date

Provisional Assessment Order No.	Date

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

PART - B1 FOR SERVICE PROVIDER

Sl No.	Quarter	Apr-Jun	Jul-Sept	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided(including export of service and exempted service)	0	0	0
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	**Gross Taxable Amount** **B1.7 = (B1. 1+ B1.2 + B1.3 + B1.4 + B1.5 + B1.6)**	0	0	0
B1.8	Amount charged against export of service provided or to be provided	0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 and above)	0	0	0
B1.10	Amount charged as Pure Agent	0	0	0
B1.11	Amount claimed as abatement	0	0	0
B1.12	Any other amount claimed as deduction, (please specify)	0	0	0
B1.13	**Total Amount claimed as Deduction** **B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)**	0	0	0
B1.14	**Net Taxable Value** **B1.14 = (B1.7 - B1.13)**	0	0	0

B1.15 **Service Tax Rate-wise breakup of NET TAXABLE VALUE(B1.14):Advalorem Rate**

Sl No.	Taxable Rate				Taxable Value			
	Tax Rate%	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Apr-Jun	Jul-Sept	Total
(1)	0	0	0	0	0	0	0	0

B1.16 **Specific Rate(applicable as per Rule 6 of ST Rules)**

Sl No.	Taxable Rate				Taxable Units			
	Specific Rate	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Apr-Jun	Jul-Sept	Total
(2)	0	0	0	0	0	0	0	0

B1.17	Service Tax payable	0	0	0

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B1.18	Less R&D Cess payable	0	0	0
B1.19	Net Service Tax payable B1.19 = (B1.17 - B1.18)	0	0	0
B1.20	Education Cess payable	0	0	0
B1.21	Secondary & Higher Education Cess payable	0	0	0
B1.22	Swachh Bharat Cess payable based on entries in B1.15	0	0	0
B1.23	Swachh Bharat Cess payable based on entries in B1.16	0	0	0
B1.24	Total Swachh Bharat Cess payable (B1.24 = B1.22 + B1.23)	0	0	0
B1.25	Krishi Kalyan Cess payable based on entries in serial number B1.15	0	0	0
B1.26	Krishi Kalyan Cess payable based on entries in serial number B1.16	0	0	0
B1.27	Total Krishi Kalyan Cess payable B1.27 = B1.25+B1.26âŒ	0	0	0

COMPUTATION OF SERVICE TAX (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)

A9	Taxable Service(s) for which Tax is being paid	Sub Clause
Description of Taxable Services	Works contract service	(zzzza)

Taxable Service for which Tax is being paid	Works contract service

A10	Assessee is liable to pay Service Tax on this taxable service as			
	A10.1 A Service Provider under Section 68(1)	Yes	A10.2 A Service Receiver under Section 68(2)	No
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)	No
	A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	0	A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service	0

A11 EXEMPTIONS

A 11.1	Has the assessee availed benefit of any exemption Notification('Y'/'N')	N

A11.2 If reply to A11.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such exemption is availed

Sl.No	Notification Number	Sl.No
1		

A12 ABATEMENTS

A 12.1	Has any abatement from the value of services been claimed('Y'/'N')	N

A12.2 If reply to A12.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such abatement is availed

Sl.No	Notification Number	Sl. No.
1		

A13 PROVISIONAL ASSESSMENT

A 13.1	Whether provisionally assessed('Y'/'N')	N

A13.2 If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. & Date

Provisional Assessment Order No.	Date

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

PART - B1 FOR SERVICE PROVIDER

Sl No.	Quarter	Apr-Jun	Jul-Sept	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided(including export of service and exempted service)	0	0	0
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	**Gross Taxable Amount** B1.7 = (B1. 1+ B1.2 + B1.3 + B1.4 + B1.5 + B1.6)	0	0	0
B1.8	Amount charged against export of service provided or to be provided	0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 and above)	0	0	0
B1.10	Amount charged as Pure Agent	0	0	0
B1.11	Amount claimed as abatement	0	0	0
B1.12	Any other amount claimed as deduction, (please specify)	0	0	0
B1.13	**Total Amount claimed as Deduction** B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)	0	0	0
B1.14	**Net Taxable Value** B1.14 = (B1.7 - B1.13)	0	0	0
B1.15	**Service Tax Rate-wise breakup of NET TAXABLE VALUE(B1.14):Advalorem Rate**			

Sl No.	Taxable Rate				Taxable Value			
	Tax Rate%	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Apr-Jun	Jul-Sept	Total
(1)	0	0	0	0	0	0	0	0

B1.16 Specific Rate(applicable as per Rule 6 of ST Rules)

Sl No.	Taxable Rate				Taxable Units			
	Specific Rate	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Apr-Jun	Jul-Sept	Total
(2)	0	0	0	.0	0	0	0	0

B1.17	**Service Tax payable**	0	0	0
B1.18	**Less R&D Cess payable**	0	0	0
B1.19	**Net Service Tax payable** B1.19 = (B1.17 - B1.18)	0	0	0
B1.20	**Education Cess payable**	0	0	0
B1.21	**Secondary & Higher Education Cess payable**	0	0	0
B1.22	**Swachh Bharat Cess payable based on entries in B1.15**	0	0	0
B1.23	**Swachh Bharat Cess payable based on entries in B1.16**	0	0	0
B1.24	**Total Swachh Bharat Cess payable (B1.24 = B1.22 + B1.23)**	0	0	0
B1.25	**Krishi Kalyan Cess payable based on entries in serial number B1.15**	0	0	0
B1.26	**Krishi Kalyan Cess payable based on entries in serial number B1.16**	0	0	0
B1.27	**Total Krishi Kalyan Cess payable B1.27 = B1.25+B1.26â□□**	0	0	0

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PART - C SERVICE TAX PAID IN ADVANCE

Amount of Service Tax paid in advance under sub-rule (1A) of Rule 6 of ST Rules

Sl N.o	Quarter	Apr-Jun	Jul-Sept	Total
C1	Amount of Service Tax deposited in advance	0	0	0
C1.1	Swachh Bharat Cess deposited in advance	0	0	0
C1.2	Krishi Kalyan Cess deposited in advance	0	0	0
C2	Amount of Education Cess deposited in advance	0	0	0
C3	Amount of Secondary & Higher Education Cess deposited in advance	0	0	0
C4	**Challan Nos & Amount**			

Sl. No.	Challan Number(CIN)	Amount
1		0

PART - D SERVICE TAX PAID IN CASH AND THROUGH CENVAT CREDIT

Service Tax, Education Cess, Secondary & Higher Education Cess, Swachh Bharat Cess,Krishi Kalyan Cess and other amounts paid (To be filled by a person liable to pay Service Tax and not to be filled by an Input Service Distributor)

Sl No.	Quarter	Apr-Jun	Jul-Sept	Total
D1	In cash	0	0	0
D2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
D3	By adjustment of amount paid as Service Tax in advance under **Rule 6(1A)** the ST Rules	0	0	0
D4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under **Rule 6(3)** of the ST Rules	0	0	0
D5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under **Rule 6(4A)** of the ST Rules	0	0	0
D6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable property, on account of non availment of deduction of Property Tax paid and adjusted in this period under **Rule 6(4C)** of the ST Rules	0	0	0
D7	By Book Adjustment in the case of specified Govt Departments	0	0	0
D8	**Total Tax Paid D8 = (D1 + D2 + D3 + D4 + D5 + D6 + D7)**	0	0	0

PART - DA SWACHH BHARAT CESS (SBC) PAID IN CASH AND THROUGH ADJUSTMENTS

DA1	Swachh Bharat Cess Paid in Cash	0	0	0
DA2	By adjustment of amount paid as SBC in advance under Rule 6(1A) of the ST Rules	0	0	0
DA3	By adjustment of excess amount paid earlier as SBC and adjusted, by taking credit of such excess SBC paid, in this period under **Rule 6(3)** of the ST Rules	0	0	0
DA4	By adjustment of excess amount paid earlier as SBC and adjusted in this period under **Rule 6(4A)** of the ST Rules	0	0	0
DA4.1	By adjustment of excess amount paid earlier as SBC in respect of service of Renting of Immovable Property, on account of non-availment of deduction of property tax paid and adjusted in this period under **Rule 6(4C)** of the ST Rules	0	0	0
DA5	By Book adjustment in the case of specified Government departments	0	0	0
DA6	**Total Swachh Bharat Cess Paid DA6 = (DA1 + DA2 + DA3 + DA4 + DA5)**	0	0	0

PART-DB- KRISHI KALYAN CESS (KKC) PAID IN CASH AND THROUGH CENVAT CREDIT

DB1	In cash	0	0	0
DB2	**By CENVAT credit (not applicable where the service tax is liable to be paid by the recipient of service)** of the ST Rules	0	0	0
DB3	By adjustment of amount paid as service tax in advance under Rule 6(1A) of the ST Rules	0	0	0
DB4	By adjustment of excess amount paid earlier as service tax and adjusted, by taking credit of such excess service tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
DB5	By adjustment of excess amount paid earlier as service tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0

DB6	By adjustment of excess amount paid earlier as service tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of property tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0
DB7	By book adjustment in the case of specified Government departments	0	0	0
DB8	**Total Krishi Kalyan Cess paid DB8=DB1+DB2+DB3+DB4+DB5+DB6+DB7**	0	0	0

PART - E EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT

E1	In cash	0	0	0
E2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
E3	By adjustment of amount paid as Service Tax in advance under **Rule 6(1A)** the ST Rules	0	0	0
E4	By adjustment of excess amount paid earlier as Service Tax and adjusted,by taking credit of such excess Service Tax paid, in this period under **Rule 6(3)** of the ST Rules	0	0	0
E5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under **Rule 6(4A)** of the ST Rules	0	0	0
E6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0
E7	By Book Adjustment in case of specified Govt.Departments	0	0	0
E8	**Total Education Cess Paid E8 = (E1 + E2 + E3 + E4 + E5 + E6 + E7)**	0	0	0

PART - F SECONDARY & HIGHER EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT

F1	In cash	0	0	0
F2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
F3	By adjustment of amount paid as Service Tax in advance under **Rule 6(1A)** the ST Rules	0	0	0
F4	By adjustment of excess amount paid earlier as Service Tax and adjusted,by taking credit of such excess Service Tax paid, in this period under **Rule 6(3)** of the ST Rules	0	0	0
F5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under **Rule 6(4A)** of the ST Rules	0	0	0
F6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non availment of deduction of Property Tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0
F7	By Book Adjustment in case of specified Govt.Departments	0	0	0
F8	**Total Secondary And Higher Education Cess Paid F8 = (F1 + F2 + F3 + F4 + F5 + F6 + F7)**	0	0	0

PART - G ARREARS, INTEREST, PENALTY, ANY OTHER AMOUNT ETC., PAID

G1	Arrears of Revenue(Tax amount) paid in cash	0	0	0
G2	Arrears of Revenue(Tax amount) paid by utilising CENVAT credit	0	0	0
G3	Arrears of Education Cess paid in cash	0	0	0
G4	Arrears of Education Cess paid by utilising CENVAT credit	0	0	0
G5	Arrears of Secondary & Higher Education Cess paid in cash	0	0	0
G6	Arrears of Secondary & Higher Education Cess paid by utilising CENVAT credit	0	0	0
G7	Amount paid in terms of **Section 73A of Finance Act, 1994**	0	0	0
G8	Interest paid (in cash only)	0	0	0
G9	Penalty paid (in cash only)	0	0	0
G10	Amount of Late Fees paid,if any	0	0	0
G11	Any Other Amount paid, (please specify)	0	0	0
G12	**Total payment of Arrears,Interest,Penalty and any other amount, etc. made G12 = (G1 + G2 + G3 + G4 + G5 + G6 + G7 + G8 + G9 + G10 + G11)**	0	0	0
G13	Arrears of Swachh Bharat Cess paid in cash	0	0	0

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G14	Interest on Swachh Bharat Cess paid in cash	0	0	0
G15	Penalty on Swachh Bharat Cess paid in cash	0	0	0
G16	**Total payment of Arrears, Interest, and Penalty on Swachh Bharat Cess G16 = (G13 + G14 + G15)**	0	0	0
G17	**Arrears of Krishi Kalyan Cess paid in cash**	0	0	0
G18	**Arrears of Krishi Kalyan Cess paid by utilising Cenvat Credit**	0	0	0
G19	**Interest on Krishi Kalyan Cess paid in cash**	0	0	0
G20	**Penalty on Krishi Kalyan Cess paid in cash**	0	0	0
G21	**Total payment of arrears, interest, penalty on Krishi Kalyan Cess G21= G17 +G18+G19+G20**	0	0	0

PART - H

H1	**DETAILS OF CHALLAN (vide which Service Tax,Swachh Bharat Cess,Krishi Kalyan Cess,Education Cess, Secondary And Higher Education Cess and other amounts have been paid in cash)**

Sl No.	Quarter	Challan Number(CIN)	Amount
1			0

H2	**D3, D4, D5, D6, D7; DA2, DA3, DA4, DA4.1 ,DA5; DB3, DB4, DB5, DB6, DB7; E3, E4, E5, E6, E7; F3, F4, F5, F6, F7; & G1 to G11 and G13 to G15 and G17 to G20**

Sl. No.	Sl. No. and description of payment entry in this return	Quarter	Challan/Document Number	Challan/Document Date	Amount
1					0

PART - I

DETAILS OF INPUT STAGE CENVAT CREDIT
(TO be filled by a Taxable Service Provider only and not to be filled by Service Receiver liable to pay Service Tax or Input Service Distributor)

I1 DETAILS ABOUT THE ASSESSEE PROVIDING EXEMPTED AND NON-TAXABLE SERVICE OR MANUFACTURING EXEMPTED EXCISABLE GOODS

I 1.1	Whether providing any exempted service or non-taxable service('Y'/'N')	No
I 1.2	Whether manufacturing any exempted excisable goods('Y'/'N')	No
I 1.3	If reply to I1.1 OR I1.2 is 'Y', whether exclusively engaged either in the provision of exempted services or in the manufature of exempted goods [refer to rule 6(2) of the CENVAT Credit Rules 2004] ('Y'/'N')	No
I 1.3.1	If reply to I1.3 is 'N' (i.e., providing both exempted and non-exempted good/services), Whether paying an amount equal to 2%/7%/6% of value of the value of exempted services/goods under rule 6(3) (i) of CENVAT Credit Rules, 2004('Y'/'N')	Yes

If answer to I1.3.1 is 'N' (i.e., opting to pay under Rule 6(3)(ii) read with rule 6(3A) of CENVAT Credit Rules, 2004), then -

I 1.4	Value of exempted goods manufactured during the preceding financial year	0
I 1.5	Value of exempted services provided during the preceding financial year	0
I 1.6	**Total value of exempted goods manufactured and services provided during the preceding financial year [refer to E in rule 6(3A)(b)(iv)] I1.6=(I1.4+I1.5)**	0
I 1.7	Value of non-exempted goods manufactured during the preceding financial year	0
I 1.8	Value of non-exempted services provided during the preceding financial year	0
I 1.9	**Total value of non-exempted goods manufactured and services provided during the preceding financial year I1.9=(I1.7+I1.8)**	0
I 1.10	**Total value of goods manufactured and services provided during the preceding financial year [refer to F in rule 6(3A)(b)(iv)]I1.10=(I1.6+I1.9)**	0

Sl No.	Details of Credit	Apr-Jun	Jul-Sept
I 1.11	Total credit of inputs and input services taken [refer to T in rule 6(3A)(b)]	0	0
I 1.11.1	Ineligible credit [refer to A in rule 6(3A)(b)(i)]	0	0
I 1.11.2	Eligible credit [refer to B in rule 6(3A)(b)(ii)]	0	0
I 1.11.3	**Common credit [refer to C in rule 6(3A)(b)(iii)] C=T-(A+B) I1.11.3=[I1.11 - (I1.11.1+I1.11.2)]**	0	0
I 1.11.4	**Ineligible common credit [refer to D in rule 6(3A)(b)(iv)] D=(E/F) x C I.1.11.4=[(I1.6/ I1.10) x I1.11.3]**	0	0
I 1.11.5	Eligible common credit [refer to G in rule 6(3A)(b)(v)] G=C-D I.1.11.5=(I1.11.3 - I.1.11.4)	0	0
I 1.12	**Amount reversed under rule 6(3B) for banking**	0	0

companies and financial institutions

I2 AMOUNT PAYABLE UNDER RULE 6 (3) OF THE CENVAT CREDIT RULES, 2004

Sl No.	Quarter	Apr-Jun	Jul-Sept
I 2.1	Value of exempted goods cleared	0	0
I 2.2	Value of exempted services provided	0	0
I 2.3	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by debiting CENVAT Credit account	0	0
I 2.4	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by cash	0	0
I 2.5	**Total amount paid under Rule 6(3) of CENVAT Credit Rules, 2004 I2.5 = I2.3 + I2.4**	0	0

I 3 CENVAT CREDIT TAKEN AND UTILISED

I 3.1 DETAILS OF CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY TAKEN AND UTILIZATION THEREOF-

Sl No.	Details of Credit		Apr-Jun	Jul-Sept
I 3.1.1	Opening Balance		0	0
I 3.1.2	**Credit taken**			
I 3.1.2.1	on inputs		0	0
I 3.1.2.2	on capital goods		0	0
I 3.1.2.3	on input services received directly		0	0
I 3.1.2.4	as received from Input Service Distributor		0	0
I 3.1.2.5	from inter unit transfer by a LTU		0	0
I 3.1.2.6	any other credit taken, (please specify)		0	0
I 3.1.2.7	**TOTAL CREDIT TAKEN I 3.1.2.7 = (I 3.1.2.1 + I 3.1.2.2 + I 3.1.2.3 + I 3.1.2.4 + I 3.1.2.5 + I 3.1.2.6)**		0	0
I 3.1.3	**Credit Utilised**			
I 3.1.3.1	for payment of Service Tax		0	0
I 3.1.3.2	for payment of Education Cess on taxable services		0	0
I 3.1.3.3	for payment of Secondary And Higher Education Cess on taxable services		0	0
I 3.1.3.4	for payment of excise or any other duty		0	0
I 3.1.3.5	towards clearance of input goods and capital goods removed as such or after use		0	0
I 3.1.3.6	towards inter unit transfer to LTU		0	0
I 3.1.3.7	for Payment of amount under Rule 6(3) of the Cenvat Credit Rules, 2004		0	0
I 3.1.3.8	for any other payments/adjustments/reversal, (please specify)		0	0
I 3.1.3.9	**TOTAL CREDIT UTILISED I 3.1.3.9 = (I 3.1.3.1 + I 3.1.3.2 + I 3.1.3.3 + I 3.1.3.4 + I 3.1.3.5 + I 3.1.3.6 + I 3.1.3.7 + I 3.1.3.8)**		0	0
I 3.1.4	**Closing Balance of CENVAT credit I 3.1.4={(I 3.1.1 + I 3.1.2.7)-I 3.1.3.9}**		0	0

I 3.2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN AND UTILISATION THEREOF-

Sl No.	Details of Credit		Apr-Jun	Jul-Sept
I 3.2.1	**Opening Balance of Education Cess**		0	0
I 3.2.2	**Credit of Education Cess taken**			
I 3.2.2.1	on inputs		0	0
I 3.2.2.2	on capital goods		0	0
I 3.2.2.3	on input services received directly		0	0
I 3.2.2.4	as received from Input Service Distributor		0	0
I 3.2.2.5	from inter unit transfer by a LTU		0	0
I 3.2.2.6	for any other credit taken,		0	0

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	(please specify)		
I 3.2.2.7	**Total credit of Education Cess taken** **I 3.2.2.7 = (I 3.2.2.1 + I 3.2.2.2 + I 3.2.2.3 + I 3.2.2.4 + I 3.2.2.5 + I 3.2.2.6)**	0	0
I 3.2.3	**Credit of Education Cess Utilised**		
I 3.2.3.1	for payment of Education Cess on goods & services	0	0
I 3.2.3.2	towards payment of Education Cess on clearance of input goods and capital goods removed as such or after use	0	0
I 3.2.3.3	towards inter unit transfer to LTU	0	0
I 3.2.3.4	for any other payments/adjustments/reversal , (please specify)	0	0
I 3.2.3.5	**Total credit of Education Cess utilised** **I 3.2.3.5 = (I 3.2.3.1 + I 3.2.3.2 + I 3.2.3.3 + I 3.2.3.4)**	0	0
I 3.2.4	**Closing Balance of Education Cess** **I 3.2.4 = {(I 3.2.1 + I 3.2.2.7) - I 3.2.3.5 }**	0	0

I 3.3 DETAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION CESS (SHEC) TAKEN & UTILIZATION THEREOF-

Sl No.	Details of Credit	Apr-Jun	Jul-Sept
I 3.3.1	**Opening Balance of SHEC**	0	0
I 3.3.2	**Credit of SHEC Cess taken**		
I 3.3.2.1	on inputs	0	0
I 3.3.2.2	on capital goods	0	0
I 3.3.2.3	on input services received directly	0	0
I 3.3.2.4	as received from Input Service Distributor	0	0
I 3.3.2.5	from inter unit transfer by a LTU	0	0
I 3.3.2.6	any other credit taken, (please specify)	0	0
I 3.3.2.7	**Total credit of SHEC taken** **I 3.3.2.7 = (I 3.3.2.1 + I 3.3.2.2 + I 3.3.2.3 + I 3.3.2.4 + I 3.3.2.5 + I 3.3.2.6)**	0	0
I 3.3.3	**Credit of SHEC Utilised**		
I 3.3.3.1	for payment of SHEC on goods & services	0	0
I 3.3.3.2	towards payment of SHEC on clearance of input goods and capital goods removed as such or after use	0	0
I 3.3.3.3	towards inter unit transfer to LTU	0	0
I 3.3.3.4	for any other payments/adjustments/reversal , (please specify)	0	0
I 3.3.3.5	**Total credit of SHEC utilised** **I 3.3.3.5 = (I 3.3.3.1 + I 3.3.3.2 + I 3.3.3.3 + I 3.3.3.4)**	0	0
I 3.3.4	**Closing Balance of SHEC** **I 3.3.4 = { (I 3.3.1 + I 3.3.2.7) - I 3.3.3.5 }**	0	0

I3.4 DETAILS OF CENVAT CREDIT OF KRISHI KALYAN CESS TAKEN & UTILISATION THEREOF â

Sl No.	Details of Credit	Apr-Jun	Jul-Sept
I 3.4.1	**Opening Balance of Krishi Kalyan Cess**	0	0
I 3.4.2	**Credit of Krishi Kalyan Cess taken**		
I 3.4.2.1	on input services received directly	0	0
I 3.4.2.2	as received from Input Service Distributor	0	0
I 3.4.2.3	Any other credit taken (please specify)		0
I 3.4.2.4	Total credit of Krishi Kalyan Cess taken I3.4.2.4= (I3.4.2.1+I3.4.2.2+I3.4.2.3)	0	0
I 3.4.3	**Credit of Krishi Kalyan Cess utilised**		
I 3.4.3.1	**for payment of Krishi Kalyan Cess on services**	0	0
I 3.4.3.2	for any other payments/adjustments/ reversal (please specify)		0
I 3.4.3.3	Total credit of Krishi Kalyan Cess utilised I3.4.3.3= (I3.4.3.1+I3.4.3.2)	0	0
I 3.4.4	Closing Balance of Krishi Kalyan Cess I3.4.4={(I3.4.1+I3.4.2.4)-I3.4.3.3}	0	0

PART - K SELF ASSEESSMENT MEMORANDUM

(a) I/We declare that the above particulars are in accordance with the records and books maintained by me/us and are correctly stated.	Yes
(b) I/We have assessed and paid the Service tax and/or availed and distributed CENVAT credit correctly as per the provisions of the Finance Act, 1994 and the Rules made thereunder.	Yes
(c) I/We have paid duty within the specified time limit and in case of delay, I/We have deposited the interest leviable thereon.	Yes
(d) I/We have filed this Return within the specified time limit and in case of delay, I/We have deposited the amount towards late filing as prescribed under Rule 7C of ST Rules	Yes
(e) I have been authorised as a person to file the return on the behalf of Service Provider/Service Receiver/ Input Service Distributor, as the case may be	Yes

Name	soham modi		
Place	hyderabad	Date	13/02/2018
Revised Date			

PART - L If the return has been prepared by Service Tax Return Preparer or Certified Facilitation Center(hereinafter referred to as 'STRP/CFC'), furnish further details as below

(a)	Identification No. of STRP/CFC	
(b)	Name of STRP/CFC	

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