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सेवा कर प्रधान आयुक्त का कार्यालय

OFFICE OF THE PRINCIPAL COMMISSIONER OF SERVICE TAX

सेवा कर आयुक्तालय : : **SERVICE TAX COMMISSIONERATE**

11-5-423/1/A:: सीताराम प्रसाद टावर:: रेड हिलस:: हैदराबाद – **500004**

11-5-423/1/A::SITARAM PRASAD TOWER::RED HILLS::HYDERABAD-500004

O.R.No.131/2015-(Commr-Adjn.)-ST Dated: 22.06.2016.
Name of the Assessee: M/s. Greenwood Estate

RECORD OF PERSONAL HEARING

	Name & Designation	Signature
Represented by	(1) Sri Sudhir VS, CA	V.A. (SUDHIR V.S) 22/6/16.

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Sri Sudhir VS, CA has appeared before me for Personal hearing on behalf of M/s. Greenwood Estate. He has filed witten submissions and a Brief Synopsis which are taken on record and reiterated the contents of the same. He highlighted that the demand is proposed the value inexcess of sale deed, however, computation has considered even the value of the sale deed. They have made the remittance of the ST in excess of what is required. He finally requested to drop further proceedings in the matter.

(D. PURUSHOTHAM)
COMMISSIONER

o/c

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BEFORE THE COMMISSIONER OF SERVICE TAX, SERVICE TAX COMMISSIONERATE, 11-5-423/1/A, SITARAM PRASAD TOWERS, RED HILLS, HYDERABAD – 500004

Sub: Proceedings under OR No.131/2015 Adjn (ST) (Commr) [C.No. IV/16/197/2011 ST Gr. X] dated 21.10.2015 issued to M/s Greenwood Estates, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad - 500003

FACTS OF THE CASE:

A. Greenwood Estates, Secunderabad (hereinafter referred to as 'The Noticee') is mainly engaged in the sale of residential flats to prospective buyers during and after construction. However in case of flats for which occupancy certificate (OC) was received and booked after OC, sale deed is executed for the entire sale consideration in most cases. Only in some cases **Sale deed is being executed for semi-finished construction along with an agreement of construction..** Sale deed is registered and appropriate 'Stamp Duty' has been discharged on the same.

B. Various charges are recovered under the said agreements 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

C. 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.

D. 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. 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.

E. 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	135190266	135190266	
Sum of towards agreement of construction	3987512		3987512
Sum of towards other taxable receipts	251919		251919
Sum of towards VAT, Registration charges, etc	5155789	5155789	
Total	144585486	140346065	4239431

F. Accordingly, the value of taxable services constituted 40% of Rs.42,39,431/- i.e. Rs.16,95,772/- and the service tax thereon @ 12.36% constituted Rs.2,09,597/-. It was also explained that the actual payment of service tax amounted to Rs.3,82,643/- which was more than the tax required to be paid.

G. This excess payment is due to that at the time of giving statements the value of sale deed was at times not determined. Sale deed was executed at a later date and an *adhoc* value for sale deed was adopted for purposes of estimating service tax liability. Now the project has been completed and there is finality in the value of sale deed. The excess so paid has not been claimed as refund.

H. Previously several SCN's were issued covering the period upto December 2013 with sole allegation that "*services rendered by them after execution of sale deed against agreements of construction to each of their customers to whom the land was already sold vide sale deed are taxable services under "works contract service"*.

   a. Vide Para 7 of SCN dated 21.05.2010 and Para 13 of the Order adjudicating the said SCN
   b. Vide Para 7 of Second SCN dated 23.04.2011
   c. Vide Para 6 of third SCN dated 24.04.2012
   d. Vide Para 4 of fourth SCN dated 02.12.2013
   e. Vide Para 4 of fifth SCN dated 25.09.2014

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

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

Period	SCN	Amount	Status
Jan 09 to Dec 09	HQPQR No. 77/2010 Adjn (ST) dated 21-05-2010	Rs.9,47,737/-	CESTAT waived the pre-deposit of the taxes and penalty. Disposal of main appeal is pending
Jan 10 to Dec 10	OR No.61/2011, dated 23-04-2011	Rs.48,00,391/-	CESTAT vide order dated 02.04.2014 and Com(A) vide OIA No. 39/2013 dated 27.02.2013 has sent the matter back to the Adjudicating authority for de-novo consideration for quantification of
Jan 11 to Dec 11	OR No. 52/2012 Adjn (Addl Commr) dated 24-04-2012	Rs.46,81,850/-	

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			service tax liability. The now the matter is pending before lower authority
Jan 12 to June 12	OR No.83/2013 Adjn (ST) ADC dated 02.12.2013	Rs.16,53,853/-	Pending before CESTAT for disposal of final hearing (an appeal against Order-In-Original No. HYD-SVTAX-000-COM-02-14-15 dated 20.02.2015 has been filed)
January2012 to December 2013 (referred to in SCN as March 2014)	OR No. 156/2014-Adjn (ST)(Commr) dated:25-09-2014	Rs. 92,38,975/-	

J. 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).

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

Particulars	**Amount (Rs.)**
Gross Receipts	144585486
Less: Deductions	
Sale Deed Value	135190266
VAT, Registration charges, stamp duty and other non taxable receipts	5155789
Taxable amount	4239431
Abatement @ 40%	1695772
Service Tax @ 12.36%	209597
Actually Paid	382643
Excess Paid	173046

However, present show cause notice is issued for the period January 2014 to March 2015 i.e. under new service tax law where there is a substantial changes in the provisions of service tax from positive list based taxation to negative list based taxation, thereby exemption and abatement has also undergone change. Accordingly, the grounds of the old period is not at all applicable for the new period due to the following substantial changes.

a. Taxable service list provided under section 65(105) of the Finance Act, 1994 ceases to effect w.e.f. 01-07-2012.
b. Section 65A pertaining to classification of service ceases to effect.
c. There is no concept of classification of service.
d. Definition of service introduced under section 65B(44) ***where it contains certain exclusions.***
e. Negative list introduced in section 66D of the Finance Act, 1994.
f. Concept of bundled service introduced in section 66F.
g. New definition of works contract has been introduced under section 65B(90) of the Finance Act, 1994.
h. Mega exemption notification provided under Notification No. 25/2012-ST dated 20.06.2012, which is available irrespective of classification of service. (earlier exemption was subject to classification of service)
i. New Valuation Rule provided vide Rule 2A of The Service Tax (Determination of Value) Rules, 2006 vide Notification 24/2012-ST dated 20.06.2012 for determination of tax liability in case of works contract service.

j. Abatement for various services issued under notification no 26/2012-ST dated 20.06.2012 is issues based on the nature of the service irrespective of its classification (earlier abatement was subject to classification of service)

3. Noticee submits that from the above it is clear that there is a substantial changes in the service tax law w.e.f. 01-07-2012. Accordingly, the allegations made in the previous show cause notice for the period upto 31.03.2012 is not applicable and not relevant for the period from 01.07.2012 onwards. As the subject show cause notice has considered various irrelevant and non-applicable grounds provisions of section 73(1A) is not applicable to the present case, which needs to be dropped.

4. Once SCN raises allegation/demand based on inapplicable provisions then such allegation/demand cannot sustain. In this regard reliance is placed 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"***

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Submissions:

1. Noticee submits that the subject show cause notice in para 5 extracted the provisions of section 73(1A) of the Finance Act, 1994 and in para 6 mentions that the grounds as explained in the show cause notice issued for the earlier period is also applicable for the present case. Hence, this statement of demand / show cause notice is issued in terms of section 73(1A) of Finance Act, 1994, for the period January 2014 to March 2015. For this, Noticee submits that section 73(1A) of the Finance Act, 1994 reads as follows.

   "(1A) Notwithstanding anything contained in sub-section (1) (except the period of eighteen months of serving the notice for recovery of service tax), 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."***

2. Noticee submits that from the analysis of provisions of section 73(1A), it is clear that to issue show cause notice / statement under this section, the grounds relied upon for the subsequent period should be same in all aspect as mentioned in the previous notices. Further, the subject show cause notice has not mentioned which earlier show cause notice it has referred i.e. show cause notice issued under the old service tax law.

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5. Noticee submits that 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. In this regard to Noticee wishes to rely on the following decisions.

   a. United Telecom Ltd. Vs CST 2008 (9) S.T.R 155 (Tri-Bang)
   b. Jetlite (India) Ltd. Vs CCE 2011 (21) S.T.R 119 (Tri-Del)

   In light of the above judgments where the Department alleges that the service is taxable, the burden lies upon the Department to establish the taxability. In the present case, the department failed to discharge the burden as no evidence was placed on record to establish that the service is taxable. On the basis of the same, Noticee submits that subject show cause notice is not sustainable and requires to be dropped.

6. Noticee submits that undoubtedly they are discharging service tax on construction agreements thereby paying service tax on activity as proposed by impugned SCN read with earlier SCN's. SCN included the value of sale deeds only at the time of quantifying the demand. As seen from the operative part of SCN, it is clear that it is only sole allegation of SCN (Para 2) that construction agreements are subject to service tax under the category of "works contract", no allegation has been raised to demand service tax on the sale deed value.

7. As stated in the background facts, the Noticee started paying service tax on the value of "construction agreements" from July 2012 onwards. Thereafter, the said taxes have been regularly paid. This is also evident from the fact that the current SCN proposes appropriation of taxes

already paid by them. The details of the taxes paid are also acknowledged in Para 4 of the SCN. On a perusal of the SCN, it is evident that the issue in the current SCNs is therefore limited to the aspect of quantification of demand. On a perusal of Para 4 of the SCN which quantifies the demand, it can be easily inferred that the demand is quantified based on statements submitted by the Noticee. The said statements for the periods are marked as Annexure "A".

8. On going through the statements provided by the Noticee, it can be seen that a detailed breakup of the receipts into receipts towards "sale deeds", receipts towards "construction agreements", receipts towards other taxable receipts and receipts towards other non-taxable receipts was provided.

9. However, on going through the annexure to the SCN, it can also 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".

10. 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" after June 2012 onwards. The above is explained through a comparative chart provided below:

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Particulars	As per Noticee	As per SCN
Gross Receipts	144585486	144258486
Less Deductions		
Sale Deed Value	135190266	
VAT, Registration charges, stamp duty and other non taxable receipts	5155789	4417600
Taxable amount	4239431	139840886
Abatement @ 40%	1695772	55936354
Service Tax @ 12.36%	209597	6913733
Actually Paid	382643	0
Balance Demand	(176046)	6913733

11. 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.

12. 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 many 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.

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.

13. 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.

14. Similar to the claim for exclusion of sale deed value, the value attributable to statutory taxes/charges like VAT, service tax, registration charges, 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>

<u>Interest and penalties</u>

15. 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).

16. 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

returns regularly to the department. Accordingly, penal provisions mentioned under section 77 is not applicable for the present case. As the subject show cause notice has not considered these essential aspects, the proposition of levying penalty under section 77 is not sustainable and requires to be dropped. reliance is placed on M/s Creative Hotels Pvt. Ltd. Vs CCE, Mumbai (2007) (6) S.T.R (Tri-Mumbai) and M/s Jewel Hotels Pvt Limited Vs CCE, Mumbai-1 (2007) (6) S.T.R 240 (Tri- Mumbai)

17. The Noticee submits that imposition of penalty cannot be merely an automatic consequence of failure to pay duty hence the proposal of the show cause notice imposing the penalty requires to be set aside.

18. The Noticee 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 Noticee is under bonafide belief as regards to non taxability imposition of the penalties are not warranted. In this regards wishes to rely on the following judicial pronouncements.

- CCE-II Vs Nita Textiles & Industries 2013 (295) E.L.T 199 (Guj)
- CCE, Bangalore-II Vs ITC Limited 2010 (257) E.L.T 514 (Kar)
- Larsen & Toubro Ltd Vs CCE., Pune-II 2007 (211) E.L.T 513 (S.C)
- Centre For Development Of Advanced Computing Vs CCE, Pune 2002 (141) E.L.T 6 (S.C).

<u>Benefit under section 80</u>

19. Noticee submits that there is bona fide litigation is going on and issue was also debatable which itself can be considered as reasonable cause for failure to pay service tax. Accordingly waiver of penalty under section can be made. In this regard reliance is placed on **C.C.E., & Cus., Daman v. PSL Corrosion Control Services Ltd 2011 (23) S.T.R. 116 (Guj.)**

20. Noticee submits that as explained in above Para's they are not paying service tax on bonafide belief that same was not liable to be paid in view of

    a. Exclusion part of service definition given under section 65B(44) of Finance Act, 1994 in as much specifically excluding the sale of immovable property from levy of service tax.
    b. Activity performed till the execution of sale deed is in the nature of self service and not liable for service tax.
    c. 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 and not prior to that.
    d. Earlier SCN's demanding service tax on the value of construction agreement.

21. The Noticee submits that they have established the reasonable cause for the non-payment of service tax. Since the Noticee explained the reasonable cause for the nonpayment of the service tax penalty imposition of the penalty is not sustainable. In this regard we wish to rely on Commissioner of Service Tax, Bangalore Vs Motor World 2012 (27) S.T.R 225 (Kar).

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

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

For M/s Greenwood Estates,

Authorized Signatory

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BEFORE THE COMMISSIONER OF SERVICE TAX, SERVICE TAX COMMISSIONERATE, 11-5-423/1/A, SITARAM PRASAD TOWERS, RED HILLS, HYDERABAD – 500004

Sub: Proceedings under OR No.131/2015 Adjn (ST) (Commr) Adjn (ST) (Commr.) [C.No. IV/16/197/2011 ST Gr.X] dated 21.10.2015 issued to M/s Greenwood Estates, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad - 500003

I, Soham Modi, partner of M/s Greenwood Estates, 5-4-187/3 & 4, II Floor, Sohan Mansion, MG Road, Secunderabad–500003 hereby authorizes and appoint Hiregange & Associates, Chartered Accountants, Hyderabad or their partners and qualified staff who are authorised to act as authorised 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/We do hereby agree to ratify and confirm acts done by our above authorised 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 26th day of April 2016 at Hyderabad **Signature**

I the undersigned partner of M/s Hiregange& Associates, Chartered Accountants, do hereby declare that the said M/s Hiregange& Associates is a registered firm of Chartered Accountants and all its partners are Chartered Accountants holding certificate of practice and duly qualified to represent in above proceedings under Section 35Q of the Central Excises Act, 1944. I accept the above said appointment on behalf of M/s Hiregange& Associates. The firm will represent through any one or more of its partners or Staff members who are qualified to represent before the above authorities.

Dated: 26.04.2016

For Hiregange & Associates
Chartered Accountants

Sudhir V S
Partner (M.No.219109)

<u>Address for service</u>:
Hiregange & Associates,
Chartered Accountants,
"Basheer Villa" H.No.8-2-268/1/16/B,
2nd Floor, Sriniketan Colony,
Road No.3, Banjara Hills,
Hyderabad-5000034

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

Sl. No	Name	Qualification	Membership No.	Signature
1	**Shilpi Jain**	**CA**	**221821**	
2	**Venkata Prasad P**	**CA**	**236558**	

Flat No	OC Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT and Registration Charges	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Receipts towards agreement of construction for flats booked before completion	Tax rate under works contract with composition	Estimated Tax Liability based on OC	Estimated Tax Liability
102	8-Apr-13	12-Aug-13	3511	28-Jan-14	200,000	-	-	-	200,000	-	0	-	4.944	-	-
102	8-Apr-13	12-Aug-13	3703	15-Apr-14	3,875	-	-	-	3,075	800	0	-	4.944	-	-
103	8-Apr-13	21-Apr-14	3610	22-Apr-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
103	8-Apr-13	21-Apr-14	3735	28-May-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
103	8-Apr-13	21-Apr-14	3736	3-Jun-14	251,000	251,000	-	-	-	-	0	-	4.944	-	-
103	8-Apr-13	21-Apr-14	3820	15-Sep-14	2,608,623	2,608,623	-	-	-	-	0	-	4.944	-	-
103	8-Apr-13	21-Apr-14	3827	7-Oct-14	7,162	7,162	-	-	-	-	0	-	4.944	-	-
104	8-Apr-13	11-Apr-13	3582	28-Mar-14	611,690	611,690	-	-	-	-	0	-	4.944	-	-
104	8-Apr-13	11-Apr-13	3583	28-Mar-14	100,000	100,000	-	-	-	-	0	-	4.944	-	-
104	8-Apr-13	11-Apr-13	3877	12-Jan-15	113,856	15,446	-	-	98,410	-	0	-	4.944	-	-
105	8-Apr-13	26-May-14	3615	2-Jun-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
105	8-Apr-13	26-May-14	3747	6-Jun-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
105	8-Apr-13	26-May-14	3777	7-Jul-14	378,000	378,000	-	-	-	-	0	-	4.944	-	-
105	8-Apr-13	26-May-14	3778	7-Jul-14	222,000	222,000	-	-	-	-	0	-	4.944	-	-
105	8-Apr-13	26-May-14	3783	11-Jul-14	2,400,000	2,178,000	-	1,600	220,400	-	0	-	4.944	-	79
110	8-Apr-13	9-Nov-13	3512	30-Jan-14	2,500,000	2,500,000	-	-	-	-	0	-	4.944	-	-
110	8-Apr-13	9-Nov-13	3752	11-Jun-14	50,000	50,000	-	-	-	-	0	-	4.944	-	-
110	8-Apr-13	9-Nov-13	3755	16-Jun-14	10,650	10,650	-	-	-	-	0	-	4.944	-	-
113	8-Apr-13	26-Jan-14	3494	28-Jan-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
113	8-Apr-13	26-Jan-14	3514	3-Feb-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
113	8-Apr-13	26-Jan-14	3536	4-Mar-14	138,000	138,000	-	-	-	-	0	-	4.944	-	-
113	8-Apr-13	26-Jan-14	3537	4-Mar-14	150,000	150,000	-	-	-	-	0	-	4.944	-	-
113	8-Apr-13	26-Jan-14	3577	27-Mar-14	230,000	230,000	-	-	-	-	0	-	4.944	-	-
113	8-Apr-13	26-Jan-14	3598	5-Apr-14	1,387,000	1,387,000	-	-	-	-	0	-	4.944	-	-
113	8-Apr-13	26-Jan-14	3707	22-Apr-14	773,000	750,000	-	22,218	782	-	0	-	4.944	-	1,098
114	8-Apr-13	26-Jan-14	3505	27-Jan-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
114	8-Apr-13	26-Jan-14	3519	13-Feb-14	1,000,000	1,000,000	-	-	-	-	0	-	4.944	-	-
114	8-Apr-13	26-Jan-14	3539	4-Mar-14	500,000	262,237	237,763	-	-	-	0	-	4.944	-	11,755
114	8-Apr-13	26-Jan-14	3540	4-Mar-14	500,000	500,000	-	-	-	-	0	-	4.944	-	-
114	8-Apr-13	26-Jan-14	3541	4-Mar-14	500,000	500,000	-	-	-	-	0	-	4.944	-	-
114	8-Apr-13	26-Jan-14	3542	4-Mar-14	500,000	-	500,000	-	-	-	0	-	4.944	-	24,720

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Flat No	OC Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT and Registration Charges	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Receipts towards agreement of construction for flats booked before completion	Tax rate under works contract with composition	Estimated Tax Liability based on OC	Estimated Tax Liability
114	8-Apr-13	26-Jan-14	3543	4-Mar-14	500,000	-	500,000	-	-	-	0	-	4.944	-	24,720
114	8-Apr-13	26-Jan-14	3544	4-Mar-14	260,763	260,763	-	-	-	-	0	-	4.944	-	-
114	8-Apr-13	26-Jan-14	3603	2-Apr-14	150,000	-	35,237	-	114,763	-	0	-	4.944	-	1,742
114	8-Apr-13	26-Jan-14	3714	6-May-14	72,187	-	-	-	72,187	-	0	-	4.944	-	-
118	8-Apr-13	11-Apr-13	3742	29-May-14	588,505	313,000	-	35,158	240,347	-	0	-	4.944	-	1,738
118	8-Apr-13	11-Apr-13	3780	7-Jul-14	78,308	-	-	-	34,958	43,350	0	-	4.944	-	-
123	8-Apr-13	18-Jan-12	3482	16-Jan-14	67,651	-	-	-	67,651	-	1	-	4.944	-	-
123	8-Apr-13	18-Jan-12	3483	16-Jan-14	1,143	-	-	-	1,143	-	1	-	4.944	-	-
125	8-Apr-13	28-Feb-14	3798	31-Jul-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
125	8-Apr-13	30-Nov-14	3621	5-Dec-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
125	8-Apr-13	30-Nov-14	3862	15-Dec-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
125	8-Apr-13	30-Nov-14	3863	30-Dec-14	286,000	286,000	-	-	-	-	0	-	4.944	-	-
125	8-Apr-13	30-Nov-14	3906	21-Feb-15	1,871,729	1,871,729	-	-	-	-	0	-	4.944	-	-
127	8-Apr-13	18-Jun-13	3712	28-Apr-14	361,547	-	58,697	-	293,430	9,420	0	-	4.944	-	2,902
127	8-Apr-13	18-Jun-13	3763	30-Jun-14	2,126	-	-	-	-	2,126	0	-	4.944	-	-
128	8-Apr-13	20-Apr-14	3609	21-Apr-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
128	8-Apr-13	20-Apr-14	3779	7-Jul-14	400,000	400,000	-	-	-	-	0	-	4.944	-	-
128	8-Apr-13	20-Apr-14	3857	22-Nov-14	2,400,381	2,400,381	-	-	-	-	0	-	4.944	-	-
128	8-Apr-13	20-Apr-14	3860	1-Dec-14	250,000	54,619	-	-	195,381	-	0	-	4.944	-	-
129	8-Apr-13	14-Nov-13	3465	2-Jan-14	1,600,000	1,600,000	-	-	-	-	0	-	4.944	-	-
129	8-Apr-13	14-Nov-13	3567	14-Mar-14	500,000	500,000	-	-	-	-	0	-	4.944	-	-
129	8-Apr-13	14-Nov-13	3701	11-Apr-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
129	8-Apr-13	14-Nov-13	3746	5-Jun-14	80,000	80,000	-	-	-	-	0	-	4.944	-	-
133	8-Apr-13	13-Aug-13	3597	5-Apr-14	770,000	494,495	-	40,099	235,406	-	0	-	4.944	-	1,982
134	8-Apr-13	26-Jun-14	3616	27-Jun-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
134	8-Apr-13	26-Jun-14	3805	21-Aug-14	400,000	400,000	-	-	-	-	0	-	4.944	-	-
134	8-Apr-13	26-Jun-14	3910	28-Feb-15	2,405,813	2,405,813	-	-	-	-	0	-	4.944	-	-
134	8-Apr-13	26-Jun-14	3919	27-Mar-15	262,487	49,187	-	-	213,300	-	0	-	4.944	-	-
209	8-Apr-13	26-Jan-14	3485	28-Jan-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
209	8-Apr-13	26-Jan-14	3548	4-Mar-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
209	8-Apr-13	26-Jan-14	3782	10-Jul-14	1,722,486	1,722,486	-	-	-	-	0	-	4.944	-	-

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Flat No	OC Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT and Registration Charges	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Receipts towards agreement of construction for flats booked before completion	Tax rate under works contract with composition	Estimated Tax Liability based on OC	Estimated Tax Liability
209	8-Apr-13	26-Jan-14	3833	20-Oct-14	832,395	832,395	-	-	-	-	0	-	4.944	-	-
209	8-Apr-13	26-Jan-14	3841	3-Nov-14	139,194	139,194	-	-	-	-	0	-	4.944	-	-
209	8-Apr-13	26-Jan-14	3855	22-Nov-14	5,625	5,625	-	-	-	-	0	-	4.944	-	-
210	8-Apr-13	25-06-2010	3907	25-Feb-15	14,860	-	-	-	-	14,860	1	-	4.944	-	-
210	8-Apr-13	25-06-2010	3908	25-Feb-15	7,160	-	-	-	-	7,160	1	-	4.944	-	-
214	8-Apr-13	4-Jun-10	3517	6-Feb-14	32,961	-	-	-	-	32,961	1	-	4.944	-	-
228	8-Apr-13	31-Dec-13	3468	4-Jan-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
228	8-Apr-13	31-Dec-13	3497	21-Jan-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
228	8-Apr-13	31-Dec-13	3500	7-Feb-14	288,000	288,000	-	-	-	-	0	-	4.944	-	-
228	8-Apr-13	31-Dec-13	3589	3-Apr-14	2,311,464	2,311,464	-	-	-	-	0	-	4.944	-	-
228	8-Apr-13	31-Dec-13	3590	3-Apr-14	55,536	55,536	-	-	-	-	0	-	4.944	-	-
229	8-Apr-13	28-Feb-14	3548	20-Feb-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
229	8-Apr-13	28-Feb-14	3600	11-Apr-14	478,000	478,000	-	-	-	-	0	-	4.944	-	-
229	8-Apr-13	28-Feb-14	3764	30-Jun-14	100,000	100,000	-	-	-	-	0	-	4.944	-	-
229	8-Apr-13	28-Feb-14	3774	2-Jul-14	2,500,000	2,400,000	-	24,219	75,781	-	0	-	4.944	-	1,197
233	8-Apr-13	30-Dec-13	3473	4-Jan-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
233	8-Apr-13	30-Dec-13	3491	20-Jan-14	150,000	150,000	-	-	-	-	0	-	4.944	-	-
233	8-Apr-13	30-Dec-13	3492	19-Feb-14	50,000	50,000	-	-	-	-	0	-	4.944	-	-
233	8-Apr-13	30-Dec-13	3744	5-Jun-14	363,000	363,000	-	-	-	-	0	-	4.944	-	-
233	8-Apr-13	30-Dec-13	3784	14-Jul-14	2,335,690	2,335,690	-	-	-	-	0	-	4.944	-	-
233	8-Apr-13	30-Dec-13	3817	4-Sep-14	970,440	970,440	-	-	-	-	0	-	4.944	-	-
233	8-Apr-13	30-Dec-13	3823	15-Sep-14	34,219	34,219	-	-	-	-	0	-	4.944	-	-
233	8-Apr-13	30-Dec-13	3826	7-Oct-14	1,185	1,185	-	-	-	-	0	-	4.944	-	-
234	8-Apr-13	31-Mar-14	3604	3-Apr-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
234	8-Apr-13	31-Mar-14	3606	7-Apr-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
234	8-Apr-13	31-Mar-14	3713	29-Apr-14	305,000	305,000	-	-	-	-	0	-	4.944	-	-
234	8-Apr-13	31-Mar-14	3733	24-May-14	300,000	300,000	-	-	-	-	0	-	4.944	-	-
234	8-Apr-13	31-Mar-14	3737	28-May-14	139,000	139,000	-	-	-	-	0	-	4.944	-	-
234	8-Apr-13	31-Mar-14	3745	4-Jun-14	1,400,000	1,261,000	-	23,260	115,740	-	0	-	4.944	-	1,150
309	8-Apr-13	29-Dec-13	3472	4-Jan-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
309	8-Apr-13	29-Dec-13	3480	15-Jan-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-

Flat No	OC Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT and Registration Charges	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0. No=1)	Receipts towards agreement of construction for flats booked before completion	Tax rate under works contract with composition	Estimated Tax Liability based on OC	Estimated Tax Liability
309	8-Apr-13	29-Dec-13	3504	27-Jan-14	288,000	288,000	-	-	-	-	0	-	4.944	-	-
309	8-Apr-13	29-Dec-13	3704	16-Apr-14	17,000	17,000	-	-	-	-	0	-	4.944	-	-
309	8-Apr-13	29-Dec-13	3756	16-Jun-14	2,302,676	2,302,676	-	-	-	-	0	-	4.944	-	-
309	8-Apr-13	29-Dec-13	3825	1-Oct-14	78,917	47,324	-	21,718	9,875	-	0	-	4.944	-	1,074
317	8-Apr-13	31-Dec-13	3475	4-Jan-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
317	8-Apr-13	31-Dec-13	3493	20-Jan-14	100,000	100,000	-	-	-	-	0	-	4.944	-	-
317	8-Apr-13	31-Dec-13	3576	21-Mar-14	100,000	100,000	-	-	-	-	0	-	4.944	-	-
317	8-Apr-13	31-Dec-13	3803	16-Aug-14	220,000	220,000	-	-	-	-	0	-	4.944	-	-
317	8-Apr-13	31-Dec-13	3824	19-Sep-14	31,000	31,000	-	-	-	-	0	-	4.944	-	-
317	8-Apr-13	31-Dec-13	3908	25-Feb-15	2,595,183	2,595,183	-	-	-	-	0	-	4.944	-	-
320	8-Apr-13	24-Feb-12	3568	15-Mar-14	25,000	25,000					0	-	4.944	-	-
320	8-Apr-13	5-Oct-14	3829	7-Oct-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
320	8-Apr-13	5-Oct-14	3830	8-Oct-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
320	8-Apr-13	5-Oct-14	3842	5-Nov-14	312,000	312,000	-	-	-	-	0	-	4.944	-	-
320	8-Apr-13	5-Oct-14	3847	17-Nov-14	1,792,000	1,792,000	-	-	-	-	0	-	4.944	-	-
320	8-Apr-13	5-Oct-14	3892	30-Jan-15	597,000	597,000	-	-	-	-	0	-	4.944	-	-
320	8-Apr-13	5-Oct-14	3893	30-Jan-15	231,135	175,000	25,000	-	31,135	-	0	-	4.944	-	1,236
325	8-Apr-13	28-Jan-14	3486	28-Jan-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
325	8-Apr-13	28-Jan-14	3546	4-Mar-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
325	8-Apr-13	28-Jan-14	3806	23-Aug-14	1,728,275	1,728,275	-	-	-	-	0	-	4.944	-	-
325	8-Apr-13	28-Jan-14	3837	28-Oct-14	835,560	835,560	-	-	-	-	0	-	4.944	-	-
325	8-Apr-13	28-Jan-14	3861	12-Dec-14	149,450	149,450	-	-	-	-	0	-	4.944	-	-
325	8-Apr-13	28-Jan-14	3865	24-Dec-14	9,818	9,818	-	-	-	-	0	-	4.944	-	-
334	8-Apr-13	23-Oct-14	3620	28-Oct-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
334	8-Apr-13	23-Oct-14	3845	15-Nov-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
334	8-Apr-13	23-Oct-14	3846	23-Nov-14	294,000	294,000	-	-	-	-	0	-	4.944	-	-
334	8-Apr-13	23-Oct-14	3868	29-Dec-14	146,723	146,723	-	-	-	-	0	-	4.944	-	-
334	8-Apr-13	23-Oct-14	3870	30-Dec-14	2,493,000	2,275,277	-	-	217,523	200	0	-	4.944	-	-
417	8-Apr-13	31-Dec-13	3474	4-Jan-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
417	8-Apr-13	31-Dec-13	3488	20-Jan-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
417	8-Apr-13	31-Dec-13	3515	4-Feb-14	288,000	288,000	-	-	-	-	0	-	4.944	-	-

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Flat No	OC Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT and Registration Charges	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Receipts towards agreement of construction for flats booked before completion	Tax rate under works contract with composition	Estimated Tax Liability based on OC	Estimated Tax Liability
417	8-Apr-13	31-Dec-13	3585	29-Mar-14	67,000	67,000	-	-	-	-	0	-	4.944	-	-
417	8-Apr-13	31-Dec-13	3595	3-Apr-14	2,300,000	2,300,000	-	-	-	-	0	-	4.944	-	-
417	8-Apr-13	31-Dec-13	3835	27-Oct-14	71,156	-	-	-	71,156	-	0	-	4.944	-	-
421	8-Apr-13	20-Oct-13	3467	4-Jan-14	2,394,515	2,394,515	-	-	-	-	0	-	4.944	-	-
421	8-Apr-13	20-Oct-13	3498	23-Jan-14	205,000	205,000	-	-	-	-	0	-	4.944	-	-
421	8-Apr-13	20-Oct-13	3499	24-Jan-14	21,103	21,103	-	-	-	-	0	-	4.944	-	-
425	8-Apr-13	10-Mar-14	3601	18-Mar-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
425	8-Apr-13	10-Mar-14	3602	27-Mar-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
425	8-Apr-13	10-Mar-14	3759	24-Jun-14	2,665,710	2,665,710	-	-	-	-	0	-	4.944	-	-
427	8-Apr-13	31-Jul-13	3466	3-Jan-14	192,085	-	-	-	192,085	-	0	-	4.944	\	-
428	8-Apr-13	16-Dec-13	3496	23-Jan-14	900,000	900,000	-	-	-	-	0	-	4.944	-	-
428	8-Apr-13	16-Dec-13	3496	23-Jan-14	328,000	328,000	-	-	-	-	0	-	4.944	-	-
428	8-Apr-13	16-Dec-13	3531	1-Mar-14	900,000	900,000	-	-	-	-	0	-	4.944	-	-
428	8-Apr-13	16-Dec-13	3532	1-Mar-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
428	8-Apr-13	16-Dec-13	3533	1-Mar-14	127,000	127,000	-	-	-	-	0	-	4.944	-	-
428	8-Apr-13	16-Dec-13	3719	10-May-14	50,000	50,000	-	-	-	-	0	-	4.944	-	-
428	8-Apr-13	16-Dec-13	3720	10-May-14	55,903	55,903	-	-	-	-	0	-	4.944	-	-
428	8-Apr-13	16-Dec-13	3721	10-May-14	100,000	94,097	-	5,903	-	-	0	-	4.944	-	292
431	8-Apr-13	24-Feb-12	3566	14-Mar-14	216,535	-	29,533	-	187,002	-	1	29,533	4.944	1,460	1,460
503	8-Apr-13	23-Oct-14	3836	28-Oct-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
503	8-Apr-13	23-Oct-14	3838	1-Nov-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
503	8-Apr-13	23-Oct-14	3852	21-Nov-14	216,000	216,000	-	-	-	-	0	-	4.944	-	-
503	8-Apr-13	23-Oct-14	3874	5-Jan-15	2,467,992	2,467,992	-	-	-	-	0	-	4.944	-	-
503	8-Apr-13	23-Oct-14	3897	31-Jan-15	192,000	32,008	-	-	159,992	-	0	-	4.944	-	-
508	8-Apr-13	16-Oct-13	3479	9-Jan-14	1,900,000	1,900,000	-	-	-	-	0	-	4.944	-	-
508	8-Apr-13	16-Oct-13	3520	18-Feb-14	216,518	216,518	-	-	-	-	0	-	4.944	-	-
512	8-Apr-13	9-Aug-13	3516	7-Feb-14	200,000	41,000	-	2,935	156,065	-	0	-	4.944	-	145
512	8-Apr-13	9-Aug-13	3527	1-Mar-14	3,170	-	-	-	2,370	800	0	-	4.944	-	-
513	8-Apr-13	31-Oct-14	3839	1-Nov-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
513	8-Apr-13	31-Oct-14	3859	1-Dec-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
513	8-Apr-13	31-Oct-14	3869	29-Dec-14	294,000	294,000	-	-	-	-	0	-	4.944	-	-

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Flat No	OC Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT and Registration Charges	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Receipts towards agreement of construction for flats booked before completion	Tax rate under works contract with composition	Estimated Tax Liability based on OC	Estimated Tax Liability
513	8-Apr-13	31-Oct-14	3876	9-Jan-15	122,000	122,000	-	-	-	-	0	-	4.944	-	-
513	8-Apr-13	31-Oct-14	3878	13-Jan-15	2,100,000	2,100,000	-	-	-	-	0	-	4.944	-	-
513	8-Apr-13	31-Oct-14	3912	6-Mar-15	183,000	183,000	-	-	-	-	0	-	4.944	-	-
513	8-Apr-13	31-Oct-14	3913	9-Mar-15	200,000	17,000	-	-	183,000	-	0	-	4.944	-	-
517	8-Apr-13	30-Jun-14	3781	7-Jul-14	50,000	50,000	-	-	-	-	0	-	4.944	-	-
517	8-Apr-13	30-Jun-14	3793	26-Jul-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
517	8-Apr-13	30-Jun-14	3797	31-Jul-14	280,000	280,000	-	-	-	-	0	-	4.944	-	-
517	8-Apr-13	30-Jun-14	3800	12-Aug-14	500,000	500,000	-	-	-	-	0	-	4.944	-	-
517	8-Apr-13	30-Jun-14	3895	7-Feb-15	1,481,379	1,481,379	-	-	-	-	0	-	4.944	-	-
524	8-Apr-13	16-Oct-13	3552	6-Mar-14	50,000	50,000	-	-	-	-	0	-	4.944	-	-
524	8-Apr-13	16-Oct-13	3553	6-Mar-14	58	58	-	-	-	-	0	-	4.944	-	-
526	8-Apr-13	31-Dec-13	3746	4-Jan-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
526	8-Apr-13	31-Dec-13	3502	27-Jan-14	1,000,000	1,000,000	-	-	-	-	0	-	4.944	-	-
526	8-Apr-13	31-Dec-13	3503	27-Jan-14	500,000	500,000	-	-	-	-	0	-	4.944	-	-
526	8-Apr-13	31-Dec-13	3513	3-Feb-14	1,000,000	1,000,000	-	-	-	-	0	-	4.944	-	-
526	8-Apr-13	31-Dec-13	3545	4-Mar-14	1,100,000	23,000	1,077,000	-	-	-	0	-	4.944	-	53,247
526	8-Apr-13	31-Dec-13	3572	21-Mar-14	178,000	-	178,000	-	-	-	0	-	4.944	-	8,800
526	8-Apr-13	31-Dec-13	3573	21-Mar-14	45,601	-	18,000	-	27,601	-	0	-	4.944	-	890
526	8-Apr-13	31-Dec-13	3718	8-May-14	4,399	-	-	-	4,399	-	0	-	4.944	-	-
527	8-Apr-13	28-Feb-14	3547	4-Mar-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
527	8-Apr-13	28-Feb-14	3569	19-Mar-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
527	8-Apr-13	28-Feb-14	3605	4-Apr-14	399,000	399,000	-	-	-	-	0	-	4.944	-	-
527	8-Apr-13	28-Feb-14	3788	25-Jul-14	624,000	624,000	-	-	-	-	0	-	4.944	-	-
527	8-Apr-13	28-Feb-14	3789	25-Jul-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
527	8-Apr-13	28-Feb-14	3792	26-Jul-14	50,000	50,000	-	-	-	-	0	-	4.944	-	-
527	8-Apr-13	28-Feb-14	3794	30-Jul-14	250,000	250,000	-	-	-	-	0	-	4.944	-	-
527	8-Apr-13	28-Feb-14	3804	21-Aug-14	49,850	49,850	-	-	-	-	0	-	4.944	-	-
527	8-Apr-13	28-Feb-14	3807	25-Aug-14	2,240,000	2,190,150	-	-	49,850	-	0	-	4.944	-	-
527	8-Apr-13	28-Feb-14	3848	17-Nov-14	5,275	-	-	-	5,275	-	0	-	4.944	-	-
528	8-Apr-13	12-Aug-14	3811	28-Aug-14	500,000	500,000	-	-	-	-	0	-	4.944	-	-
528	8-Apr-13	12-Aug-14	3812	28-Aug-14	500,000	500,000	-	-	-	-	0	-	4.944	-	-

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Details of receipts - sorted by date of receipt
[...]enwood Estates Service Tax Details 18.03.16 Ver 11b

Flat No	OC Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT and Registration Charges	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Receipts towards agreement of construction for flats booked before completion	Tax rate under works contract with composition	Estimated Tax Liability based on OC	Estimated Tax Liability
528	8-Apr-13	12-Aug-14	3813	28-Aug-14	500,000	500,000	-	-	-	-	0	-	4.944	-	-
528	8-Apr-13	12-Aug-14	3814	28-Aug-14	500,000	500,000	-	-	-	-	0	-	4.944	-	-
528	8-Apr-13	12-Aug-14	3815	28-Aug-14	620,000	620,000	-	-	-	-	0	-	4.944	-	-
529	8-Apr-13	15-Nov-13	3534	5-May-14	2,457,500	2,457,500	-	-	-	-	0	-	4.944	-	-
529	8-Apr-13	15-Nov-13	3750	10-Jun-14	196,459	196,459	-	-	-	-	0	-	4.944	-	-
531	8-Apr-13	29-Mar-12	3561	11-Mar-14	100,000	-	-	-	-	100,000	1	-	4.944	-	-
533	8-Apr-13	23-Apr-14	3708	24-Apr-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
533	8-Apr-13	23-Apr-14	3715	3-May-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
533	8-Apr-13	23-Apr-14	3724	15-May-14	295,000	295,000	-	-	-	-	0	-	4.944	-	-
533	8-Apr-13	23-Apr-14	3730	22-May-14	269,125	269,125	-	-	-	-	0	-	4.944	-	-
533	8-Apr-13	23-Apr-14	3732	24-May-14	2,738,538	2,738,538	-	-	-	-	0	-	4.944	-	-
533	8-Apr-13	23-Apr-14	3802	14-Aug-14	391,462	122,337	-	9,700	259,425	-	0	-	4.944	-	480
533	8-Apr-13	23-Apr-14	3879	13-Jan-15	10,485	-	-	-	9,500	985	0	-	4.944	-	-
105	13-Mar-14	31-Jan-15	25000	30-Jan-15	25,000	25,000	-	-	-	-	0	-	4.944	-	-
105	13-Mar-14	31-Jan-15	3903	3-Feb-15	200,000	200,000	-	-	-	-	0	-	4.944	-	-
105	13-Mar-14	31-Jan-15	3904	9-Feb-15	86,000	86,000	-	-	-	-	0	-	4.944	-	-
105	13-Mar-14	31-Jan-15	3905	20-Feb-15	154,000	154,000	-	-	-	-	0	-	4.944	-	-
201	13-Mar-14	26-Jan-14	3507	4-Feb-14	25,000	25,000	-	-	-	-	1	-	4.944	-	-
201	13-Mar-14	26-Jan-14	3523	19-Feb-14	100,000	100,000	-	-	-	-	1	-	4.944	-	-
201	13-Mar-14	26-Jan-14	3524	19-Feb-14	100,000	100,000	-	-	-	-	1	-	4.944	-	-
201	13-Mar-14	26-Jan-14	3557	11-Mar-14	50,000	50,000	-	-	-	-	1	-	4.944	-	-
201	13-Mar-14	26-Jan-14	3558	11-Mar-14	100,000	100,000	-	-	-	-	1	-	4.944	-	-
201	13-Mar-14	26-Jan-14	3559	11-Mar-14	100,000	100,000	-	-	-	-	1	-	4.944	-	-
201	13-Mar-14	26-Jan-14	3560	11-Mar-14	38,000	38,000	-	-	-	-	1	-	4.944	-	-
201	13-Mar-14	26-Jan-14	3575	25-Mar-14	1,625,000	1,625,000	-	-	-	-	1	-	4.944	-	-
201	13-Mar-14	26-Jan-14	3727	20-May-14	542,000	542,000	-	-	-	-	1	-	4.944	-	-
201	13-Mar-14	26-Jan-14	3760	1-Jul-14	175,875	175,875	-	-	-	-	1	-	4.944	-	-
201	13-Mar-14	26-Jan-14	3761	1-Jul-14	27,088	24,125	-	2,963	-	-	1	2,963	4.944	146	146
202	13-Mar-14	26-Jan-14	3506	4-Feb-14	25,000	25,000	-	-	-	-	1	-	4.944	-	-
202	13-Mar-14	26-Jan-14	3521	19-Feb-14	100,000	100,000	-	-	-	-	1	-	4.944	-	-
202	13-Mar-14	26-Jan-14	3522	19-Feb-14	100,000	100,000	-	-	-	-	1	-	4.944	-	-

Flat No	OC Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT and Registration Charges	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Receipts towards agreement of construction for flats booked before completion	Tax rate under works contract with composition	Estimated Tax Liability based on OC	Estimated Tax Liability
202	13-Mar-14	26-Jan-14	3554	7-Mar-14	100,000	100,000	-	-	-	-	1	-	4.944	-	-
202	13-Mar-14	26-Jan-14	3555	7-Mar-14	100,000	100,000	-	-	-	-	1	-	4.944	-	-
202	13-Mar-14	26-Jan-14	3556	7-Mar-14	80,000	80,000	-	-	-	-	1	-	4.944	-	-
202	13-Mar-14	26-Jan-14	3580	27-Mar-14	1,338,000	1,338,000	-	-	-	-	1	-	4.944	-	-
202	13-Mar-14	26-Jan-14	3740	29-May-14	239,000	-	239,000	-	-	-	1	239,000	4.944	11,816	11,816
202	13-Mar-14	26-Jan-14	3741	29-May-14	526,000	-	526,000	-	-	-	1	526,000	4.944	26,005	26,005
202	13-Mar-14	26-Jan-14	3762	1-Jul-14	251,103	-	200,000	-	51,103	-	1	200,000	4.944	9,888	9,888
204	13-Mar-14	16-Mar-15	3629	12-Mar-15	25,000	25,000	-	-	-	-	0	-	4.944	-	-
204	13-Mar-14	16-Mar-15	3921	31-Mar-15	200,000	200,000	-	-	-	-	0	-	4.944	-	-
205	13-Mar-14	28-Feb-14	3563	14-Mar-14	25,000	25,000	-	-	-	-	1	-	4.944	-	-
205	13-Mar-14	28-Feb-14	3564	14-Mar-14	200,000	200,000	-	-	-	-	1	-	4.944	-	-
205	13-Mar-14	28-Feb-14	3578	27-Mar-14	218,725	218,725	-	-	-	-	1	-	4.944	-	-
205	13-Mar-14	28-Feb-14	3593	3-Apr-14	2,775,000	2,775,000	-	-	-	-	1	-	4.944	-	-
205	13-Mar-14	28-Feb-14	3705	18-Apr-14	800	800	-	-	-	-	1	-	4.944	-	-
206	13-Mar-14	24-Feb-14	3528	4-Mar-14	25,000	25,000	-	-	-	-	1	-	4.944	-	-
206	13-Mar-14	24-Feb-14	3571	20-Mar-14	400,000	400,000	-	-	-	-	1	-	4.944	-	-
206	13-Mar-14	24-Feb-14	3834	17-Oct-14	1,930,448	1,930,448	-	-	-	-	1	-	4.944	-	-
206	13-Mar-14	24-Feb-14	3849	20-Nov-14	199,552	199,552	-	-	-	-	1	-	4.944	-	-
301	13-Mar-14	26-Jan-14	3487	28-Jan-14	25,000	25,000	-	-	-	-	1	-	4.944	-	-
301	13-Mar-14	26-Jan-14	3518	11-Feb-14	200,000	200,000	-	-	-	-	1	-	4.944	-	-
301	13-Mar-14	26-Jan-14	3525	28-Feb-14	288,000	288,000	-	-	-	-	1	-	4.944	-	-
301	13-Mar-14	26-Jan-14	3702	11-Apr-14	1,625,000	1,625,000	-	-	-	-	1	-	4.944	-	-
301	13-Mar-14	26-Jan-14	3743	3-Jun-14	580,000	580,000	-	-	-	-	1	-	4.944	-	-
301	13-Mar-14	26-Jan-14	3769	1-Jul-14	115,000	115,000	-	-	-	-	1	-	4.944	-	-
301	13-Mar-14	26-Jan-14	3786	21-Jul-14	54,835	47,000	-	1,600	6,235	-	1	1,600	4.944	79	79
302	13-Mar-14	12-May-14	3611	10-May-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
302	13-Mar-14	12-May-14	3738	28-May-14	160,000	160,000	-	-	-	-	0	-	4.944	-	-
302	13-Mar-14	12-May-14	3739	28-May-14	102,000	102,000	-	-	-	-	0	-	4.944	-	-
302	13-Mar-14	12-May-14	3866	24-Dec-14	2,539,184	2,539,184	-	-	-	-	0	-	4.944	-	-
303	13-Mar-14	30-Jun-13	3538	24-Feb-14	103,900	-	-	-	71,110	32,790	1	-	4.944	-	-
303	13-Mar-14	30-Jun-13	3706	19-Apr-14	988	-	-	-	-	988	1	-	4.944	-	-

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Flat No	OC Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT and Registration Charges	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Receipts towards agreement of construction for flats booked before completion	Tax rate under works contract with composition	Estimated Tax Liability based on OC	Estimated Tax Liability
304	13-Mar-14	24-Feb-14	3529	4-Mar-14	25,000	25,000	-	-	-	-	1	-	4.944	-	-
304	13-Mar-14	24-Feb-14	3562	12-Mar-14	200,000	200,000	-	-	-	-	1	-	4.944	-	-
304	13-Mar-14	24-Feb-14	3843	10-Nov-14	1,888,000	1,888,000	-	-	-	-	1	-	4.944	-	-
305	13-Mar-14	8-Aug-13	3858	1-Dec-14	500,000	500,000	-	-	-	-	1	-	4.944	-	-
306	13-Mar-14	16-Jan-12	3478	8-Jan-14	106,075	-	106,075	-	-	-	1	106,075	4.944	5,244	5,244
401	13-Mar-14	2-Dec-14	3623	5-Dec-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
401	13-Mar-14	2-Dec-14	3864	19-Dec-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
401	13-Mar-14	2-Dec-14	3873	3-Jan-15	300,000	300,000	-	-	-	-	0	-	4.944	-	-
401	13-Mar-14	2-Dec-14	3888	27-Jan-15	500,000	500,000	-	-	-	-	0	-	4.944	-	-
401	13-Mar-14	2-Dec-14	3889	27-Jan-15	500,000	500,000	-	-	-	-	0	-	4.944	-	-
401	13-Mar-14	2-Dec-14	3890	27-Jan-15	500,000	500,000	-	-	-	-	0	-	4.944	-	-
402	13-Mar-14	1-Dec-14	3622	5-Dec-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
402	13-Mar-14	1-Dec-14	3625	30-Dec-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
402	13-Mar-14	1-Dec-14	3626	13-Jan-15	200,000	200,000	-	-	-	-	0	-	4.944	-	-
402	13-Mar-14	1-Dec-14	3891	28-Jan-15	2,715,000	2,715,000	-	-	-	-	0	-	4.944	-	-
404	13-Mar-14	31-Dec-14	3872	31-Dec-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
404	13-Mar-14	31-Dec-14	3884	19-Jan-15	200,000	200,000	-	-	-	-	0	-	4.944	-	-
404	13-Mar-14	31-Dec-14	3899	9-Feb-15	200,000	200,000	-	-	-	-	0	-	4.944	-	-
404	13-Mar-14	31-Dec-14	3900	9-Feb-15	129,820	129,820	-	-	-	-	0	-	4.944	-	-
404	13-Mar-14	31-Dec-14	3917	24-Mar-15	2,550,000	2,417,180	-	-	132,820	-	0	-	4.944	-	-
405	13-Mar-14	28-Feb-14	3551	26-Feb-14	25,000	25,000	-	-	-	-	1	-	4.944	-	-
405	13-Mar-14	28-Feb-14	3856	29-Mar-14	200,000	200,000	-	-	-	-	1	-	4.944	-	-
405	13-Mar-14	28-Feb-14	3717	7-May-14	298,000	298,000	-	-	-	-	1	-	4.944	-	-
405	13-Mar-14	28-Feb-14	3729	21-May-14	65,000	65,000	-	-	-	-	1	-	4.944	-	-
405	13-Mar-14	28-Feb-14	3751	10-Jun-14	2,000,000	2,000,000	-	-	-	-	1	-	4.944	-	-
405	13-Mar-14	28-Feb-14	3810	22-Aug-14	47,350	47,350	-	-	-	-	1	-	4.944	-	-
405	13-Mar-14	28-Feb-14	3819	12-Sep-14	390,000	352,650	-	-	37,350	-	1	-	4.944	-	-
406	13-Mar-14	24-Aug-12	3574	24-Mar-14	200,000	-	129,000	-	71,000	-	1	129,000	4.944	6,378	6,378
501	13-Mar-14	19-Apr-14	7E+05	22-Apr-14	225,000	225,000	-	-	-	-	0	-	4.944	-	-
501	13-Mar-14	19-Apr-14	3722	10-May-14	1,258,000	1,258,000	-	-	-	-	0	-	4.944	-	-
501	13-Mar-14	19-Apr-14	3754	14-Jun-14	1,258,000	1,258,000	-	-	-	-	0	-	4.944	-	-

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Block No	Flat No	OC Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT and Registration Charges	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Receipts towards agreement of construction for flats booked before completion	Tax rate under works contract with composition	Estimated Tax Liability based on OC	Estimated Tax Liability
	501	13-Mar-14	19-Apr-14	3801	8-Aug-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
	501	13-Mar-14	19-Apr-14	3809	26-Aug-14	217,723	-	-	34,728	182,995	-	0	-	4.944	-	1,717
	502	13-Mar-14	31-Dec-14	-	6-Jan-15	25,000	25,000	-	-	-	-	0	-	4.944	-	-
	502	13-Mar-14	31-Dec-14	3882	24-Jan-15	200,000	200,000	-	-	-	-	0	-	4.944	-	-
	502	13-Mar-14	31-Dec-14	3894	30-Jan-15	289,000	289,000	-	-	-	-	0	-	4.944	-	-
	502	13-Mar-14	31-Dec-14	3896	16-Feb-15	1,000,000	1,000,000	-	-	-	-	0	-	4.944	-	-
	502	13-Mar-14	31-Dec-14	3914	12-Mar-15	600,000	600,000	-	-	-	-	0	-	4.944	-	-
	502	13-Mar-14	31-Dec-14	3916	24-Mar-15	500,000	500,000	-	-	-	-	0	-	4.944	-	-
	504	13-Mar-14	31-Dec-14	3871	27-Dec-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
	504	13-Mar-14	31-Dec-14	3880	14-Jan-15	200,000	200,000	-	-	-	-	0	-	4.944	-	-
	504	13-Mar-14	31-Dec-14	3901	10-Feb-15	329,820	329,820	-	-	-	-	0	-	4.944	-	-
	504	13-Mar-14	31-Dec-14	3915	14-Mar-15	2,550,000	2,417,180	-	-	132,820	-	0	-	4.944	-	-
	107	4-Nov-11	15-May-14	3613	19-May-14	25,000	25,000	-	-	-	-	0	-	4.944	-	-
	107	4-Nov-11	15-May-14	3728	14-Jun-14	200,000	200,000	-	-	-	-	0	-	4.944	-	-
	107	4-Nov-11	15-May-14	3753	14-Jun-14	288,000	288,000	-	-	-	-	0	-	4.944	-	-
	107	4-Nov-11	15-May-14	3767	30-Jun-14	500,000	500,000	-	-	-	-	0	-	4.944	-	-
	107	4-Nov-11	15-May-14	3768	1-Jul-14	361,306	361,306	-	-	-	-	0	-	4.944	-	-
	107	4-Nov-11	15-May-14	3770	1-Jul-14	50,000	50,000	-	-	-	-	0	-	4.944	-	-
	107	4-Nov-11	15-May-14	3772	1-Jul-14	115,694	115,694	-	-	-	-	0	-	4.944	-	-
	107	4-Nov-11	15-May-14	3773	1-Jul-14	598,000	598,000	-	-	-	-	0	-	4.944	-	-
	107	4-Nov-11	15-May-14	3787	23-Jul-14	207,500	207,500	-	-	-	-	0	-	4.944	-	-
	107	4-Nov-11	15-May-14	3790	26-Jul-14	662,000	454,500	-	25,818	181,682	-	0	-	4.944	-	1,276
	107	4-Nov-11	15-May-14	3818	4-Sep-14	25,918	-	-	-	25,618	300	0	-	4.944	-	-
	118	4-Nov-11	23-Sep-11	3799	8-Aug-14	105,559	-	-	-	105,559	-	1	-	4.944	-	-
	123	4-Nov-11	15-01-2008	3898	7-Feb-15	51,207	-	51,207	-	-	-	1	51,207	4.944	2,532	2,532
	407	4-Nov-11	16-Mar-15	3549	25-Feb-14	45,000		45,000				0	-	4.944	-	2,225
	407	4-Nov-11	16-Mar-15	3550	26-Feb-14	32,000		32,000				0	-	4.944	-	1,582
	407	4-Nov-11	16-Mar-15	3628	6-Mar-15	25,000	25,000	-	-	-	-	0	-	4.944	-	-
	411	4-Nov-11	21-10-2007	3758	24-Jun-14	161,750	-	-	-	78,375	83,375	1	-	4.944	-	-
						144,585,486	135,190,266	3,987,512	251,919	4,825,674	330,115		1,285,378		63,549	209,597

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Annexure A - Sale Deed Detail

S No.	Block	Flat No.	Value of Sale Deed	Receipts Towards Sale Deed
1	A	102	3,126,000	-
2	A	103	3,126,000	3,091,785
3	A	104	3,988,000	727,136
4	A	105	3,003,000	3,003,000
5	A	110	3,821,000	2,560,650
6	A	113	2,880,000	2,880,000
7	A	114	2,548,000	2,548,000
8	A	118	3,738,000	313,000
9	A	123	1,372,000	-
10	A	125	2,911,000	2,407,729
11	A	127	3,988,000	-
12	A	128	2,880,000	2,880,000
13	A	129	2,880,000	2,380,000
14	A	133	3,738,000	494,495
15	A	134	2,880,000	2,880,000
16	A	209	3,126,000	2,924,700
17	A	210	1,372,000	-
18	A	214	3,174,000	-
19	A	228	2,880,000	2,880,000
20	A	229	3,003,000	3,003,000
21	A	233	3,988,000	3,929,534
22	A	234	2,230,000	2,230,000
23	A	309	2,880,000	2,880,000
24	A	317	3,126,000	3,071,183
25	A	320	3,126,000	3,126,000
26	A	325	1,372,000	2,948,103
27	A	334	2,941,000	2,941,000
28	A	417	2,880,000	2,880,000
29	A	421	2,880,000	2,620,618
30	A	425	3,065,000	2,890,710
31	A	427	3,738,000	-
32	A	428	2,880,000	2,655,000
33	A	431	2,548,000	-
34	A	503	2,941,000	2,941,000
35	A	508	2,880,000	2,116,518
36	A	512	2,126,000	41,000
37	A	513	2,941,000	2,941,000
38	A	517	2,880,000	2,511,379
39	A	524	2,880,000	50,058
40	A	526	2,548,000	2,548,000
41	A	527	3,988,000	3,988,000
42	A	528	2,620,000	2,620,000
43	A	529	2,880,000	2,653,959
44	A	531	1,372,000	-
45	A	533	3,650,000	3,650,000
46	B	105	3,065,000	465,000

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Annexure A - Sale Deed Detail

S No.	Block	Flat No.	Value of Sale Deed	Receipts Towards Sale Deed
47	B	201	2,880,000	2,880,000
48	B	202	1,843,000	1,843,000
49	B	204	2,972,000	225,000
50	B	205	3,238,000	3,219,525
51	B	206	2,614,000	2,555,000
52	B	301	2,880,000	2,880,000
53	B	302	2,868,000	2,826,184
54	B	303	2,125,000	-
55	B	304	2,880,000	2,113,000
56	B	305	3,048,000	500,000
57	B	306	1,700,000	-
58	B	401	3,003,000	2,025,000
59	B	402	3,167,000	3,140,000
60	B	404	2,972,000	2,972,000
61	B	405	2,988,000	2,988,000
62	B	406	920,000	-
63	B	501	2,941,000	2,941,000
64	B	502	2,898,000	2,614,000
65	B	504	2,972,000	2,972,000
66	C	107	2,800,000	2,800,000
67	C	118	1,372,000	-
68	C	123	1,027,000	-
69	C	407	2,911,000	25,000
70	C	411	2,180,000	-
	Total		**196,058,000**	**135,190,266**

Annexure B - Details of Receips

S No	Block No	Flat No	Receipt Amount	Receipt towards Sale Deed	Receipt towards Agreement of Construction	Other Taxable Receipts	Receipts towards non-taxable receipts like VAT, Reg charges, Stamp duty, etc.	Total taxable receipts	Abatement @ 40%	Service tax @ 12.36% for receipts
1	A	102	203,875	-	-	-	203,875	-	-	-
2	A	103	3,091,785	3,091,785	-	-	-	-	-	-
3	A	104	825,546	727,136	-	-	98,410	-	-	-
4	A	105	3,225,000	3,003,000	-	1,600	220,400	1,600	640	79
5	A	110	2,560,650	2,560,650	-	-	-	-	-	-
6	A	113	2,903,000	2,880,000	-	22,218	782	22,218	8,887	1,098
7	A	114	4,007,950	2,548,000	1,273,000	-	186,950	1,273,000	509,200	62,937
8	A	118	666,813	313,000	-	35,158	318,655	35,158	14,063	1,738
9	A	123	68,794	-	-	-	68,794	-	-	-
10	A	125	2,407,729	2,407,729	-	-	-	-	-	-
11	A	127	363,673	-	58,697	-	304,976	58,697	23,479	2,902
12	A	128	3,075,381	2,880,000	-	-	195,381	-	-	-
13	A	129	2,380,000	2,380,000	-	-	-	-	-	-
14	A	133	770,000	494,495	-	40,099	235,406	40,099	16,040	1,982
15	A	134	3,093,300	2,880,000	-	-	213,300	-	-	-
16	A	209	2,924,700	2,924,700	-	-	-	-	-	-
17	A	210	22,020	-	-	-	22,020	-	-	-
18	A	214	32,961	-	-	-	32,961	-	-	-
19	A	228	2,880,000	2,880,000	-	-	-	-	-	-
20	A	229	3,103,000	3,003,000	-	24,219	75,781	24,219	9,688	1,197
21	A	233	3,929,534	3,929,534	-	-	-	-	-	-
22	A	234	2,369,000	2,230,000	-	23,260	115,740	23,260	9,304	1,150
23	A	309	2,911,593	2,880,000	-	21,718	9,875	21,718	8,687	1,074
24	A	317	3,071,183	3,071,183	-	-	-	-	-	-
25	A	320	3,182,135	3,126,000	25,000	-	31,135	25,000	10,000	1,236

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S No	Block No	Flat No	Receipt Amount	Receipt towards Sale Deed	Receipt towards Agreement of Construction	Other Taxable Receipts	Receipts towards non-taxable receipts like VAT, Reg charges, Stamp duty, etc.	Total taxable receipts	Abatement @ 40%	Service tax @ 12.36% for receipts
26	A	325	2,948,103	2,948,103	-	-	-	-	-	-
27	A	334	3,158,723	2,941,000	-	-	217,723	-	-	-
28	A	417	2,951,156	2,880,000	-	-	71,156	-	-	-
29	A	421	2,620,618	2,620,618	-	-	-	-	-	-
30	A	425	2,890,710	2,890,710	-	-	-	-	-	-
31	A	427	192,085	-	-	-	192,085	-	-	-
32	A	428	2,660,903	2,655,000	-	5,903	-	5,903	2,361	292
33	A	431	216,535	-	29,533	-	187,002	29,533	11,813	1,460
34	A	503	3,100,992	2,941,000	-	-	159,992	-	-	-
35	A	508	2,116,518	2,116,518	-	-	-	-	-	-
36	A	512	203,170	41,000	-	2,935	159,235	2,935	1,174	145
37	A	513	3,124,000	2,941,000	-	-	183,000	-	-	-
38	A	517	2,511,379	2,511,379	-	-	-	-	-	-
39	A	524	50,058	50,058	-	-	-	-	-	-
40	A	526	3,853,000	2,548,000	1,273,000	-	32,000	1,273,000	509,200	62,937
41	A	527	4,043,125	3,988,000	-	-	55,125	-	-	-
42	A	528	2,620,000	2,620,000	-	-	-	-	-	-
43	A	529	2,653,959	2,653,959	-	-	-	-	-	-
44	A	531	100,000	-	-	-	100,000	-	-	-
45	A	533	3,929,610	3,650,000	-	9,700	269,910	9,700	3,880	480
46	B	105	465,000	465,000	-	-	-	-	-	-
47	B	201	2,882,963	2,880,000	-	2,963	-	2,963	1,185	146
48	B	202	2,859,103	1,843,000	965,000	-	51,103	965,000	386,000	47,710
49	B	204	225,000	225,000	-	-	-	-	-	-
50	B	205	3,219,525	3,219,525	-	-	-	-	-	-

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S No	Block No	Flat No	Receipt Amount	Receipt towards Sale Deed	Receipt towards Agreement of Construction	Other Taxable Receipts	Receipts towards non-taxable receipts like VAT, Reg charges, Stamp duty, etc.	Total taxable receipts	Abatement @ 40%	Service tax @ 12.36% for receipts
51	B	206	2,555,000	2,555,000	-	-	-	-	-	-
52	B	301	2,887,835	2,880,000	-	1,600	6,235	1,600	640	79
53	B	302	2,826,184	2,826,184	-	-	-	-	-	-
54	B	303	104,888	-	-	-	104,888	-	-	-
55	B	304	2,113,000	2,113,000	-	-	-	-	-	-
56	B	305	500,000	500,000	-	-	-	-	-	-
57	B	306	106,075	-	106,075	-	-	106,075	42,430	5,244
58	B	401	2,025,000	2,025,000	-	-	-	-	-	-
59	B	402	3,140,000	3,140,000	-	-	-	-	-	-
60	B	404	3,104,820	2,972,000	-	-	132,820	-	-	-
61	B	405	3,025,350	2,988,000	-	-	37,350	-	-	-
62	B	406	200,000	-	129,000	-	71,000	129,000	51,600	6,378
63	B	501	3,158,723	2,941,000	-	34,728	182,995	34,728	13,891	1,717
64	B	502	2,614,000	2,614,000	-	-	-	-	-	-
65	B	504	3,104,820	2,972,000	-	-	132,820	-	-	-
66	C	107	3,033,418	2,800,000	-	25,818	207,600	25,818	10,327	1,276
67	C	118	105,559	-	-	-	105,559	-	-	-
68	C	123	51,207	-	51,207	-	-	51,207	20,483	2,532
69	C	407	102,000	25,000	77,000	-	-	77,000	30,800	3,807
70	C	411	161,750	-	-	-	161,750	-	-	-
			144,585,486	**135,190,266**	**3,987,512**	**251,919**	**5,155,789**	**4,239,431**	**1,695,772**	**209,597**

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and S & H.E cess, should not be demanded from them on the **"Works Contract Services"** rendered by them during the period **January, 2014 to March, 2015;**

(ii) Interest on the amount at Sl.No. (i) above at appropriate rates should not be demanded under **Section 75 of the Finance Act 1994**;

(iii) Penalty should not be imposed on them under **Section 76 of the Finance Act 1994**; and

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

8. **M/s. Greenwood Estates, Hyderabad** at the time of showing cause as above are required to produce all the evidence upon which they intend to rely in their defence. They are also required to indicate in their written reply whether they wish to be heard in person before the case is adjudicated. If no cause is shown against the action proposed to be taken within the stipulated time or having desired a hearing if they do not appear for the personal hearing on the appointed day & time, the case will be decided on merits, basing on the material/evidence available on record.

9. The assessee filed the relevant ST-3 return on 25.05.2014 for the period October, 2013 - March, 2014 (due date being on 25.04.2014) hence, **the due date for issue of this SCN is 24.10.2015.**

10. This notice is issued without prejudice to any other action that may be taken against the noticees / others under the Finance Act, 1994 or under any other law for the time being in force in India.

11. Reliance for issue of this notice is placed on the following:

1. Letter dated 17.09.2014, 27.09.2014, 27.10.2014, 19.02.2015, 25.05.2015 , 27.08.2015 and 18.09.2015 along with statements, submitted by **M/s. Greenwood Estates, Hyderabad.**
2. ST-3 Returns submitted by the assessee for the period October'2013 to March'2015.

(D. PURUSHOTHAM)
COMMISSIONER

To

M/s. Greenwood Estates,
5-4-187/3 & 4, 2nd Floor,
Soham Mansion,
MG Road, Secunderabad – 500 003. (By **SPEED POST)**

Copy to:

1. The Assistant Commissioner of Service, Hyderabab Service Tax Division-II, Hyderabad.
2. The Superintendent (Adjudication), Hqrs.Office, Hyderabad Service Tax Commissionerate, Hyderbad.
3. The Superintendent, Range–II-A, Hyderabad Service Tax Commissionrate, Hyderabad.
4. Master / Spare copy.

reduced penalty of Rs. 1,72,843/- (being the 25% of the penalty amount of Rs. 6,91,373/-) provided the assessee pays the Service Tax confirmed on them along with interest and also along with reduced penalty of Rs. 1,72,843/- within thirty days of receipt of this order, under Section 76 of the Finance Act, 1994. If the assessee fails to pay the amounts within thirty days, from the receipt date of the receipt of the order, they will forfeit the facility of reduced penalty and are liable to pay penalty of Rs. 6,91,373/-.

(iv) **I impose penalty of Rs. 10,000/-** (Rupees Ten Thousand only) on the assessee, M/s Greenwood Estates, under Section 77 of the Finance Act, 1994.

(DR. D. PURUSHOTHAM)
COMMISSIONER

To
M/s Greenwood Estates,
5-4-187/3 & 4, 2nd floor,
Soham Mansion,
M.G. Road, Secunderabad - 500003.

(By RPAD)

Copy submitted to:

The Chief Commissioner, Customs, Central Excise & Service Tax, Hyderabad Zone, Kendriya Shulk Bhavan, L.B Stadium Road, Basheerbagh, Hyderabad-4.

Copy to:

(i) The Assistant Commissioner of Service Tax, Division-II, Service Tax Commissionerate, Hyderabad.

(ii) The Superintendent of Service Tax, Service Tax Range II A, Service Tax Commissionerate, Hyderabad. (He is directed to serve a copy to the assessee and obtain acknowledgement)

(iii) The Sr. PS to Commissioner, Service Tax Commissionerate, Hyderabad.

(vii) Master Copy/File Copy/Spare Copy.

ANNEXURE

M/s GREEN WOOD ESTATES

From 01.01.2014 to 31.03.2015

Before OC			After OC		TOTAL Tax payable
Gross Receipts	21,212,565		Gross Receipts	123,045,921	**144,258,486**
Less VAT & Registration	374,517		Less VAT & Registration	4,043,083	**4,417,600**
Net Receipts	20,838,048		Net Receipts	119,002,838	**139,840,886**
Tax Rate	4.944%		Tax Rate	4.944%	
Total Tax Payable	1,030,233			5,883,500	**6,913,733**

अधीक्षक (रेंज - II क)
Superintendent (Range - II A)
सेवा कर प्रधान आयुक्त का कार्यालय
O/o. the Principal Commissioner of Service Tax
हैदराबाद/HYDERABAD.