కస్టమ్స్ మరియు సెంట్రల్ టాక్స్ కమీషనర్ కార్యాలయం (అప్పీల్స్-II)
7 వ అంతస్తు, GST భవన్: LB స్టేడియం రోడ్, బషీర్‌బాగ్, హైదరాబాద్, పిన్-500004
सीमा शुल्क व केन्द्रीय कर (अपील्स) आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS & CENTRAL TAX (APPEALS-II)
सातवाँतल,केन्द्रीयशुल्कभवन7th Floor, Kendriya Shulk Bhavan,
एलबीस्टेडियमरोडकेसामने,बशीरबाग,हैदराबाद – 500 004
opp. L.B.Stadium, Basheerbagh, Hyderabad-500 004
Tel No. 040-   / Fax No.040--

अपीलसं: Appeal No.13/2022(SC)ST /1204
OIA No. HYD-SVTAX-SC-AP2-060-2022-23-ST   Dt. 29.11.2022
DIN: 20221156DN000000EBBF

अपीलआदेशसं: ORDER-IN-APPEAL

जारीकर्ता: श्री. प. देवराज, आयुक्त, सीमा शुल्क व केन्द्रीय कर (अपील्स)
Passed by Shri P.Devaraj, Commissioner, Customs & Central Tax (Appeals)

प्रस्तावना PREAMBLE

1 **आदेश जनिके नाम जारी कयिा गया है उस व्यक्तिके नजिी उपयोग के लिए यह प्रतिमुफ्त में दी जाती है।** This copy is granted free of cost for the private use of the person to whom it is issued.

2.(a) **कोई भी नर्धारिती इस आदेश से असहमत हो तो वे वित्त अधनियिम**, 1994 **की धारा** 86 **के अंतर्गत सीमाशुल्क, उत्पाद शुल्क व सेवाकर अपील अधिकरण, क्षेत्रीय बेंच, प्रथम तल, हैदराबाद मेट्रो जल आपूर्ति और सीवरेज बोर्ड इमारत (पीछे के हिस्से), खैरताबाद, हैदराबाद , तेलंगाना**-500004 **के समक्ष अपील दायर कर सकते हैं।** Any assessee aggrieved by this order may file an appeal under Section 86 of the Finance Act, 1994 to the Customs, Excise & Service Tax Appellate Tribunal, Regional Bench 1st Floor, HMWSSB Building (Rear Portion), Khairatabad, Hyderabad, T.S.-500004.

2.(b) **केन्द्रीय उत्पाद शुल्क अधनियिम**,1944 **की धारा** 35 **एफ़ के खंड** (iii) **के अनुसार, धारा** 85 **की उप-धारा** (5) **में संदर्भति आदेश या नर्णिय के वरिुद्ध अपील के लिए, अपीलकर्ता को नर्णिय या जसि आदेश के वरिुद्ध अपील की गई हो उसके अनुसरण के लिए कर का, ऐसे मामले में जहां कर या कर और दंड ववािदति हो, या दंड का, जहां ऐसा दंड ववािदति हो, दस प्रतशित जमा करना होगा : सेवा कर के मामलों में, एफ़ ए**, 1994 **की धारा** 83 **के प्रभाव से अधनियिम की धारा** 35 **एफ़ लागू है।** As per clause (iii) of Section 35F of the CEA, 1944, the appeal against the decision or order referred to in sub-section (5) of section 85, the appellant has to deposit ten per cent of the tax, in case where tax or tax and penalty are in dispute, or penalty, where such penalty is in dispute, in pursuance of the decision or order appealed against: Section 35F of the Act is applicable to service tax case by virtue of Section 83 of FA, 1994.

3. **उप धारा** (1) [**या उप धारा** (2) **या उप धारा** (2**ए**)] **के अंतर्गत प्रत्येक अपील जसि आदेश के वरिुद्ध अपील कयिा जाना हो उस आदेश के नर्धारिती द्वारा प्राप्त करने की तारीख से तीन/ चार महीने के भीतर (मुख्य आयुक्तों या आयुक्तों की समति] के समक्ष, जैसे भी मामला हो, दायर कयिा जाना चाहिए।** Every appeal under sub-section(1) [or sub-section(2) or sub-section(2A)] of Section 86 of FA,1994 shall be filed within three/four months of the date on which the order sought to be appealed against was received by the assessee / the [Committee of the Commissioners], as the case may be.

4. **पैरा** 2 **में उल्लखिति अपील एस टी** 5/ **एस टी** 7 **प्रोफॉर्मा में चार प्रतियों में जसि आदेश के वरिुद्ध अपील कयिा जाना हो उस आदेश के नर्धारिती के पास पहुँचने की तारीख से तीन/चार महीने के भीतर कयिा जा सकता है। जसि आदेश के वरिुद्ध अपील कयिा**

जाना चाहता हो और अपील करने के लिए लखिति मूल आदेश की उस आदेश की चार प्रतयिाँ संलग्न होने चाहिए (जसिमें से एक प्रत प्रिमाणति प्रत होिने चाहिए). The appeal, as referred to in Para 2 above, should be filed in S.T.5/S.T.-7 proforma in quadruplicate; within three/four months from the date on which the order sought to be appealed against was communicated to the party /Deptt.,preferring the appeal and should be accompanied by four copies each (of which one should be a certified copy), of the order appealed against and the Order-in-Original which gave rise to the appeal.

5. अपील के साथ ट्रबि्यूनल के दक्षणिी बेंच के सहायक रजसि्ट्रार के पक्ष में जहां ट्रबि्यूनल स्थति है वहाँ के कसिी भी राष्ट्रीयकृत बैंक की शाखा से प्राप्त कए गए रेखांकति मांग ड्राफ्ट संलग्न होने चाहिए और अधनियिम की धारा 86 के अंतर्गत वनिर्दिष्ट शुल्क के भुगतान का प्रमाण भी संलग्न होने चाहिए। देय शुल्क नम्निलखिति है। The appeal should also be accompanied by a crossed bank draft drawn in favour of the Assistant Registrar of the Tribunal, drawn on a branch of any nominated public sector bank at the place where the Tribunal is situated, evidencing payment of fee prescribed in Section 86 of the Act. The fees payable are as under:-

(क) जसि मामले से अपील संबन्धति हो उस मामले में मांगा गया सेवा कर और व्याज तथा कसिी भी केन्द्रीय उत्पाद शुल्क अधकिारी द्वारा लगाया गया दंड रुपये पाँच लाख या उससे कम हो तो, रुपये एक हज़ार; (a) where the amount of service tax and interest demanded and penalty levied by any Central Excise Officer in the case to which the appeal relates is five lakh rupees or less, one thousand rupees;

(ख) जसि मामले से अपील संबन्धति हो उस मामले में मांगा गया सेवा कर और व्याज तथा कसिी भी केन्द्रीय उत्पाद शुल्क अधकिारी द्वारा लगाया गया दंड रुपये पाँच लाख से अधकि, लेकनि रुपये पचास लाख से कम, हो तो, रुपये पाँच हज़ार;

(b) where the amount of service tax and interest demanded and penalty levied by any Central Excise Officer in the case to which the appeal relates is more than five lakh rupees but not exceeding fifty lakh rupees, five thousand rupees;

(ग) जसि मामले से अपील संबन्धति हो उस मामले में मांगा गया सेवा कर और व्याज तथा कसिी भी केन्द्रीय उत्पाद शुल्क अधकिारी द्वारा लगाया गया दंड, रुपये पचास लाख से अधकि हो तो, रुपये दस हज़ार;

(c) where the amount of service tax and interest demanded and penalty levied by any Central Excise Officer in the case to which the appeal relates is more than fifty lakh rupees, ten thousand rupees:

5(i) उसी की धारा 86 की उप धारा (4) के अंतर्गत बताए गए कुल आपत्तयिों के ज्ञापन के संबंध में कोई शुल्क देय नहीं है। No fee is payable in respect of the Memorandum of Cross Objections referred to in Sub-Section (4) of Section 86 ibid.

6. अपीलीय ट्रबि्यूनल के समक्ष प्रस्तुत कए गए सभी आवेदनपत्र के साथ: Every application made before the Appellate Tribunal:

(क) रोक की मंजूरी के लिए अपील या गलती को सुधारने के लिए अथवा कसिी अन्य प्रयोजन के लिए आवेदन पत्र; या

(a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or

(ख) कसिी अपील या आदेश को पुन: स्थापति करने के लिए उसके साथ रुपए पाँच सौ का शुल्क होने चाहिए। (b) for restoration of an appeal or an application, shall be accompanied by a fee of five hundred rupees:

6(i) इस उप धारा के अंतर्गत आयुक्त द्वारा दायर कए गए आवेदन के मामले में कोई शुल्क देय नहीं है। No fee is payable in case of an application filed by Commissioner this sub-section.

7. केन्द्रीय उत्पाद शुल्क अधनियिम, 1944 और केन्द्रीय उत्पाद शुल्क नयिमावली,

M/s. Modi & Modi Constructions, 5-4-187/3 & 4, 2nd floor, Soham Mansion, M.G. Road, Secunderabad - 500 003	Appellant
The Assistant Commissioner of Central Tax, Secunderabad GST Division, Secunderabad	Respondent

2002 तथा सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलीय ट्रबि्यूनल (प्रक्रयिा) नयिमावली, 1982 में शामलि इससे और अन्य संबन्धति मामलों को नयिंत्रति करने वाले प्रावधानों की ओर ध्यान आकर्षति कयिा जाता है। Attention is invited to the provisions governing these and other related matters, contained in the Central Excise Act, 1944 and Central Excise Rules, 2002 and the Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982.

These proceedings arise out of an appeal filed by M/s. Modi & Modi Constructions, 5-4-187/3 & 4, 2nd floor, Soham Mansion, M.G. Road, Secunderabad - 500 003 (hereinafter referred to as "appellants") against Order-in-Original No. 09/2021-22 (S.Tax-Adjn.) dated 23.12.2021 (hereinafter referred as "impugned order") passed by the Assistant Commissioner of Central Tax, Secunderabad GST Division, Secunderabad (hereinafter referred to as "respondent").

2. The appellants are registered with 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". The appellants entered into (i) sale deed for sale of undivided portion of land together with semi-finished portion of the villa and (ii) agreement for construction with their customers. On execution of the sale deed the right in a property gets transferred to the customer and hence the construction service rendered by the appellants thereafter to their customers under agreement for construction is taxable under service tax law as there exists service provider and service receiver relationship between them. As transfer of property in goods in execution of the said construction agreement is involved, it appeared that the services rendered by the appellants after execution of the sale deed against agreements of construction to each of their customers to whom the land was already sold are taxable under "works contract service". Accordingly, the following show cause notices were issued to the appellants:

Sl.No.	SCN OR No. and date	Period	Amount of service tax proposed to be	OIO No. & date

			demanded	
1	HQPOR No.34/2010-Adjn.(ST) dated 12.04.2020	2009	6,04,187/-	45/2010-ST dt.29.10.2020 (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 No.81/2013-Adjn.(ST)(ADC) dt.02.12.2013	01/2012 to 06/2012	11,87,407/-	Pending adjudication
5	OR No.109/2014-Adjn(ST)ADC 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

As per the information furnished by the appellants vide their letter dated 15.02.2018, it was observed that the appellants had rendered taxable services under the category of "works contract" service during the period April 2015 to June 2017. The appellants had rendered services for a taxable value of Rs.7,50,49,757/-. After deduction of VAT of Rs.40,12,405/-, the taxable value worked out to Rs.7,10,37,352/- and service tax payable thereon worked out to Rs.42,07,651/-. The appellants were, therefore, issued a show cause notice proposing demand of service tax of Rs.42,07,651/- under "works contract service" for the period April 2015 to June 2017 in terms of Section 73(1) of the Finance Act, 1994 along with interest payable thereon under Section 75 ibid. The show cause notice also proposed to impose penalty on the appellants under Section 76 and 77 of the Finance Act, 1994 for contravention of rules and provisions of the Finance Act, 1994.

3. The respondent, after following due process of law, passed the impugned order confirming demand of service tax of Rs.42,07,651/- as proposed in the notice along with interest payable thereon. Further, the respondent imposed a penalty of Rs.4,20,765/- and Rs.10,000/- under Sections 76 and 77 respectively of the Finance Act, 1994.

4. Having been aggrieved by the impugned order, the appellants filed the present appeal. Personal hearing in this case was held on 11.10.2022. The learned Chartered Accountant representing the appellant appeared for personal hearing and stated that they have constructed based on agreement which was entered prior to 01.01.2013 and completion certificate need not be obtained. They have obtained the completion certificate from CA. Hence, there is no service tax liability.

Discussion & Findings:

5. I have gone through the facts of the case, the appeal memorandum and the submissions made by the appellants during personal hearing held in the case. The appellants entered into sale deeds for sale of undivided portion of land together with semi-finished portion of the villa and agreement of construction with their customers. As seen from Annexure to the show cause notice issued to the appellants for the period 2015-16 to 2017-18 (upto June 2017), the appellants received gross receipts of Rs.7,50,49,757/- and paid an amount of Rs.40,12,405/- towards VAT. Hence, net taxable value for the said period is worked out to be Rs.7,10,37,352/- and service tax payable thereon under works contract service is worked out to be Rs.42,07,651/-. Accordingly, the show cause notice issued to the appellants proposed to demand of service tax of Rs.42,07,651/- along with interest and imposition of penalty on the appellants under the provisions of the Finance Act, 1944. The appellants, having been aggrieved by the impugned order confirming the proposals made in the show cause notice, filed the present appeal.

6. The appellants submitted that they are engaged in sale of residential villas to prospective buyers during and after construction. The appellants detailed nature of transactions undertaken by them as under:

> <u>(i) Sale of villas after receipt of Completion Certificate without any agreement of construction</u>: In these transactions, sale deed was executed for the entire sale consideration without entering into any construction agreement. The appellants have not paid any service tax on these transactions on the ground that the villas sold after completion certificate are not leviable to service tax.
>
> <u>(ii) Sale of villas after receipt of Completion Certificate, with agreement of construction</u>: In these cases, the appellants sold the villas by entering into sale deed but at request of the customers for making extensive changes to the villas, they entered into agreements of construction to make changes. In most of these cases, sale deed is executed for the entire sale consideration and in some cases sale deed is executed for semi-finished construction along with an agreement of construction. The appellants have not paid any service tax on sale deed value and paid service tax only on amounts received towards construction agreements on the ground that villas sold after Completion Certificate are not leviable to service tax.

(iii) Sale of Villas before receipt of Completion Certificate: In these transactions, the appellants executed sale deed for semi-finished villas along with an agreement for construction. Sale deed is registered and appropriate 'Stamp Duty' was discharged on the same. The appellants discharged service tax on agreement of construction value after availing deduction towards sale deed value and non-taxable receipts.

7. The appellants contended that the issuance of show cause notice and the impugned order were without authority of law on the ground that provisions of the Finance Act, 1994 which authorises 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 the CGST Act, 2017. It is the case of the appellants that Section 174 of the CGST Act, 2017 only saves the proceedings already instituted before the enactment of the CGST Act, 2017 whereas issuance of the impugned notice and order was initiated after 01.07.2017 and therefore, the present proceedings do not sustain. I do not find merit in the said contention of the appellants. As per sub-section (2) of Section 174 of the CGST Act, 2017, the amendment of the Finance Act, 1994 to the extent mentioned in the sub-section (*1*) or section 173 shall not, inter alia, affect any investigation, inquiry, verification (including scrutiny and audit), assessment proceedings, adjudication and any other legal proceedings or recovery of arrears or remedy in respect of any such duty, tax, surcharge, penalty, fine, interest, right, privilege, obligation, liability, forfeiture or punishment and any such investigation, inquiry, verification (including scrutiny and audit), assessment proceedings, adjudication and other legal proceedings or recovery of arrears or remedy may be instituted, continued or enforced, and any such tax, surcharge, penalty, fine, interest, forfeiture or punishment may be levied or imposed as if these Acts had not been so amended or repealed. Hence, I reject the appellant's contention in this regard.

8. The appellants contended that the impugned show cause notice stated that the services rendered after execution of sale deed against agreement of construction are taxable and it never proposed to demand service tax on sale deed values. They argued that the show cause notice on one hand stated that the appellants are liable to pay service only on the construction services rendered by them post execution of sale deed and on other hand for quantifying the taxable value, it has considered the entire receipts. Thus, the appellants argued that the impugned order has travelled beyond scope of the show cause notice. Although the show cause notice issued to the appellants stated that on execution of sale deed, right in a property gets transferred to customer and the construction service rendered by the appellants thereafter to their customers under agreement of construction is taxable, nowhere it is stated that the sale deed value shall not form part of the taxable value. While computing the taxable value of the service provided by the appellants, the show cause notice has rightly considered

sale deed value as part of taxable value in conformity with provisions of the law. In terms of 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. Therefore, in all cases where consideration in respect of any complex, building or structure is received before issuance of a completion certificate by the Competent Authority, the construction activity undertaken for construction of such complex or building is deemed to be a taxable service in terms of provisions of Section 66E(b) ibid and the service provider is liable to pay service tax even on sale value of the complex or building. Therefore, in the instant case, the consideration received by the appellants on the semi-finished villas sold before issuance of completion certificate by the Competent Authority does form part of taxable value for the purpose of working out their tax liability. I, therefore, hold that the impugned order has not travelled beyond scope of the notice as sought to be projected by the appellants and I reject their contention in this regard.

9. The appellants contended that the respondent has not at all made an attempt to understand the transaction undertaken by them and the scope of different agreements entered with the customers; that without verifying the scope of agreements the impugned order has simply confirmed the demand by extracting various definitions of Finance Act, 1994 without giving any reason as to why the amounts received by the appellants are taxable. But, as seen from the impugned order, the respondent has given detailed findings in this regard. As held by the respondent in the impugned order, the activity undertaken by the appellants is a declared service in terms of Section 66E(b) of the Finance Act, 1994 as they received consideration in respect of the villas constructed before issuance of completion certificate. Further, as per Section 66E(h) of the Finance Act, 1994, service portion in the execution of works contract is also a declared service. In terms of Section 65B (54) of the Finance Act, 1994, "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, repair, maintenance, renovation, alteration of any movable or immovable property or for carrying out any other similar activity or a part thereof in relation to such property. In the instant case, as the appellants have paid VAT, the respondent concluded that their construction activity involve transfer of property in goods which is leviable to tax as sale of goods and thus satisfy the definition of "works contract" service. Accordingly, the respondent considered the service provided by the appellants as a taxable service and confirmed the demand of service tax. Hence, I reject the appellants' contention in this regard.

10. The appellants further argued that villas sold after receipt of completion certificate are not leviable to service tax. The appellants submitted that completion certificate from the Chartered Engineer was obtained on 05.05.2013 for 33 villas and applied for Occupancy Certificate on 05.11.2014 and 20 villas were booked after this date and sale deed is executed for the entire sale value of villas. They contended that in such circumstances, no service tax is leviable on the amounts received towards said villas since it is sale of immovable property and it was specifically provided in Section 66E(b) of the Finance Act that service tax is not leviable for the villas booked after issuance of completion certificate. Even during the course of proceedings before the respondent, the appellants raised the same contention. The respondent, however, rejected the appellants' plea on the ground that the completion certificates submitted by the appellants were issued by Chartered Engineer / Registered Valuer and not by the Competent Authority of Government as specified and as such the completion certificates obtained by the appellants from the Chartered Engineer / Registered Valuer / Architect are not valid and proper documents for this purpose. In this connection, the appellants contended that as per the provisions of Telangana Building Rules, 2012, there is no requirement to apply for completion certificate from the Municipal Authority; that the said rules only prescribe that the builder or developer has to obtain an "occupancy certificate" and not completion certificate. The appellants further argued that completion certificate and occupancy certificate are entirely different; that completion certificate 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., while the Occupancy Certificate certifies that the building has complied with all the required building standards, local laws and is safe to occupy. The appellants further submitted that Section 66E(b) refers to Completion Certificate but not the Occupancy Certificate and since there is no requirement to obtain completion certificate from the Government or any authority, they had obtained the same from a Chartered Engineer who is a professional capable of issuing such certificate and hence confirmation of demand is not correct and needs to be dropped.

11. The appellants quoted Villa No.85 booked on 28.05.2016 as one of the villas sold after receipt of Completion Certificate without any agreement of construction. In respect of the said villa No.85, the appellants produced a copy of Booking From dated 28.05.2016. As seen from the Booking From, they agreed to sell the villa for a price of Rs.38 lakhs and registration, VAT, Service Tax and Stamp duty are chargeable extra. As per the Booking form, the booking amount is indicated as Rs. 25,000/- and the consideration is required to be paid in instalments on 28.05.2016, 28.06.2016, 28.07.2016 and one instalment within 7 days of completing flooring, bathroom tiles, doors, windows and first coat of paint and the last instalment on completion. The Booking Form clearly indicates that as on the date of booking of the villa, it was still

under construction and completion certificate could not have been obtained. Hence, the appellants' contention with regard sale of the villa after issue of completion certificate is without basis and liable to be rejected. Therefore, the appellants' claim with regard to obtaining completion certificate from the Chartered Engineer in respect of 33 villas on 05.05.2013 and booking of villas after that date is liable to be rejected.

12. The appellants contended that sale of semi-finished villa is transfer of immovable property which is not leviable to service tax and confirmation of demand in this regard is not sustainable. The appellants further contended that there is no service tax levy on sale of semi-finished villa as the same was excluded from the definition of 'service' under Section 65B(44) of the Finance Act, 1994. The appellants further argued that semi-finished villa represents the construction work already done prior to booking of villa by the prospective buyer and the work undertaken till that time of entering agreement of sale is nothing but work done for self as there is no service provider or receiver. But, as already discussed supra, in all cases where consideration in respect of any complex, building or structure is received before issuance of a completion certificate by the Competent Authority, the construction activity undertaken for construction of such complex or building is deemed to be a taxable service in terms of provisions of Section 66E(b) of the Finance Act, 1994 and the service provider is liable to pay service tax even on sale value of the complex or building. Hence, I reject the appellants' contention in this regard. Further, I find that the case laws relied on by the appellants in support of their contention are distinguishable on facts and law and do not help them in support of their contention.

13. The appellants contended that they have not collected service tax from their customers and hence they are entitled to benefit of paying service tax on cum-tax value. But, as seen from the Booking Form produced by the appellants in respect of Villa No.85, it clearly indicates that the appellants indicated that service tax is payable in addition to consideration towards sale of the villa. This fact on record indicates that the appellants charged service tax in respect of the villas sold. Hence, their claim for cum-tax value benefit is liable to be rejected.

14. In view the above, I do not find any infirmity in the impugned order confirming demand of service tax along with interest payable by the appellants and imposition of penalty on them under the provisions of the Finance Act, 1994. Hence, I uphold the impugned order and reject the appeal filed by the appellants.

15. In view the above discussion and findings, I pass the following order:

ORDER

The impugned order is upheld and the appeal filed by the appellants is dismissed.

29.11.2022

(प. देवराज) (P.Devaraj)
आयुक्त Commissioner

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[By Registered Post with Ack. due / SPEED POST]

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1. The Commissioner of Central Tax, Secunderabad GST Commissionerate, GST Bhavan, Basheerbagh, Hyderabad.
2. The Assistant Commissioner of Central Tax, Secunderabad GST Division, Salike Senate, D.No. 2-4-416 & 417, Ramgopalpet, M.G. Road, Secunderabad - 500 003.
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