



Date: 26.07.2018

To

**The Assistant Commissioner of Central Tax,
Secunderabad GST Division,
Secunderabad Commissionerate,
Salike Senate, D. No. 2-4-416 & 417,
Ramgopalpet, M.G Road,
Secunderabad.**

Dear Sir,

Sub: Proceedings under Show Cause Notice C.No. V/24/15/08/2018-Adjn dated 20.04.2018 pertaining to M/s. Mehta & Modi Homes, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad-500 003.

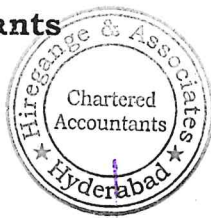
We have been authorized to reply and represent M/s. Mehta & Modi Homes, We are herewith to submit the Reply to SCN, Authorization letter and other annexure etc.

Kindly acknowledge the receipt of the above.

Thanking You,
Yours faithfully,

**For Hiregange & Associates
Chartered Accountants**


**Venkata Prasad P
Partner**



Head Office Bangalore

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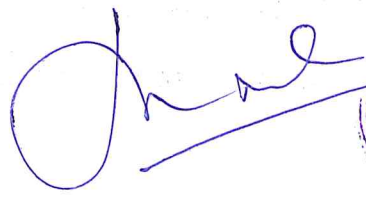
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**BEFORE THE ASSISTANT COMMISSIONER OF CENTRAL TAX,
SECUNDERABAD GST DIVISION, SECUNDERABAD
COMMISSIONERATE, SALIKE SENATE, D. NO. 2-4-416 & 417,
RAMGOPALPET, MG ROAD, SECUNDERABAD**

Sub: Proceedings under C. No. V/24/15/08/2018-Adjn dated 20.04.2018 issued to M/s Mehta & Modi Homes, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad - 500003

FACTS OF THE CASE:

- A. M/s Mehta & Modi Homes (Hereinafter referred to as 'Noticee') is a Partnership Firm registered under the Partnership Act, 1932 mainly engaged in the sale of residential villas to prospective buyers under the name & style of "**Silver Oak Bungalows**". The name of the firm was changed to M/s. Silver Oak Reality with effect from 01.09.2015.
- B. The project was undertaken on the own land of Noticee and in 4 phases. The lands in each phase are disjoint and Phase II, III & Phase VII are the subject matter of present SCN. In case of Phase II, Noticee has obtained the separate construction plan for each villa constructed (sample copies of villa plan approvals are enclosed as **annexure (I)**).
- C. In many cases, sale deed is executed for the entire sale consideration. However in some cases, **Sale deed is being executed for the semi-finished construction along with an agreement of construction.** Sale deed is registered and appropriate 'Stamp Duty' has been discharged on the same.
- D. Noticee collects amounts from their customers towards:
 - a. Sale deed for sale of semi-finished villa along with land;
 - b. Construction agreement (includes for 'common amenities/facilities');




- c. Other taxable receipts (additions/alternations works)
- d. Other non-taxable receipts (Corpus fund, electricity deposit, water deposit & service tax);
- e. Taxes/duties (VAT, stamp duty, service tax etc.);

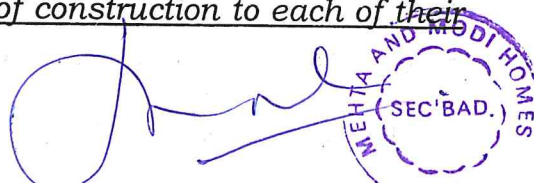
E. The detailed working of the receipts and the attribution of the said receipts was already provided to the Department authorities, identified receipt wise and flat wise. The summary of the same is provided hereunder:

Description	Receipts	Non taxable	Taxable
Amount received towards sale deed	5,77,65,950	5,77,65,950	
Amount received towards agreement of construction	1,28,94,292		1,28,94,292
Amount received towards other taxable receipts	2,97,699		2,97,699
Amount received towards other non-taxable receipts	18,01,889	18,01,889	
Amount received towards VAT, Registration charges, etc	20,32,845	20,32,845	
Total	7,47,92,675	6,16,00,684	1,31,91,991

(Statement showing receipts towards various flats is enclosed as Annexure III)

F. Accordingly, the value of taxable services constituted 40% of Rs.1,31,91,991 i.e. Rs.52,76,796/- and the service tax thereon @ 12.36%/14%/14.5%/15% constituted Rs.7,46,916/-. It was also explained that the actual payment of service tax amounted to Rs.7,46,916/-.

G. Previously several SCN's were issued covering the period upto 30.06.2012 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 of SCN dated 24.10.2011 of First SCN
- b. Vide Para 3 of Second SCN dated 10.04.2012
- c. Vide Para 5 of third SCN dated 03.12.2013

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.

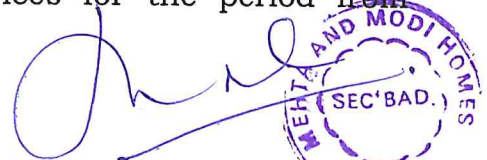
H. The present status of SCN's as referred above is as follows:

Period	SCN	Amount	Status
01.04.2006 to 31.12.2010	OR No.128/2011-Adjn (S.Tax) (Commr) dated 24.10.2011	Rs.5,77,77,132/-	Matter pending with CESTAT, Hyderabad in Appeal No.ST/26234/2 013-DB
01.01.2011 to 31.12.2011	OR No.65/2012-Adjn (S.Tax) (Commr) dated 10.04.2012	Rs.18,04,632/-	Matter pending with CESTAT, Hyderabad in Appeal
01.01.2012 to 30.06.2012	OR No.84/2013-Adjn.ST (ADC) Hyd-II dated 03.12.2013	Rs.8,34,844/-	No.ST/30753/2 016

I. Now the present SCN was issued by alleging that the entire amount received by the Noticee including the value of sale deed should be considered as taxable value even though such allegation was not made in the previous Notices.

J. Now the Noticee has received the present SCN for the period April 2015 to June 2017 to show cause as to why:

- (i). Amount of Rs. 39,42,774/-, including cesses being Service Tax payable under Works Contract Services for the period from



April, 2015 to June 2017 should not be demanded under Section 73(1) of the Finance Act, 1994; on the grounds discussed supra

- (ii). Interest on the amount as mentioned at SI. No. (i) should not be demanded from them under Section 75 of the Finance Act, 1994
- (iii). Penalty should not imposed under Section 77 of Finance Act, 1994
- (iv). Penalty should not be imposed under Section 76 of the Finance Act, 1994 in respect of non-payment of Service Tax mentioned at (i) above

K. The present SCN has been issued under Section 73(1A) of Finance Act, 1994 therefore the allegations based on which the previous SCN is issued was equally applicable to present SCN.



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Submissions:

1. Noticee submits that they emphatically deny all the allegations made in Show Cause Notice (SCN) as they are not factually/legally correct.
2. Noticee submits that as explained in the background facts they are engaged in construction of individual residential villas which is exempted from payment of service tax vide SI. No 14(b) of the Notification No. 25/2012-ST dated 20.06.2012 which reads as under:

"14. Services by way of construction, erection, commissioning, or installation of original works pertaining to,-

*(b) A **single residential unit** otherwise than as a part of a **residential complex**;"*

In the same notification, the expression '**single residential unit**' was defined to mean that '*a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family*'
3. Noticee submits that the expression '**residential complex**' was defined to mean that '*any complex comprising of a building or buildings, having more than one single residential unit*'
4. Noticee submits that on conjoint reading of the above two expressions, Noticee submits that both are mutually exclusive that is to say what is treated as single residential unit cannot be again treated as residential complex therefore once it becomes a single residential unit then it will get excluded from residential complex.



5. From the definition of 'single residential unit' *inter alia* the use of phrase "for the residential purpose of one family", it is submitted that impugned construction of houses are squarely covered within its limbs of 'single residential unit' as explained below:

- a. Such residential unit should be designed for residential purpose of one family. And how to ascertain the use of unit was not been provided in the notification. In this regard reference can be taken from CBEC Circular No. 80/10/2004-S.T., dated 17-9-2004 and which guided that in such circumstances, determination of use of building has to be judged from the approved plan. In the words of circular reads "13.2 *The leviability of service tax would depend primarily upon whether the building or civil structure is 'used, or to be used' for commerce or industry. The information about this has to be gathered from the approved plan of the building or civil construction.*"
- b. 'For the purpose of one family' would intend to provide that such unit should have kitchen, living room and toilet facilities etc., (which are inevitable facilities required for a family members). This can also be obtained only from plan approval and once such facilities were being built in plan approval, proposed construction can be construed for one family only.
- c. The size of the unit is not defined then consequence follows that exemption is available irrespective of size of the unit.
- d. As the approved plan is obtained independently/separately, such



houses cannot be treated as part of complex. Consequently exception carved out in the exemption entry *qua* as a part of residential complex cannot be made applicable to the instant case. Therefore, it is very clear that the Noticee has undertaken construction of single residential units.

6. Noticee submits that as they are undertaking construction of single residential units the same cannot be considered as a residential complex hence the Noticee is eligible for exemption under the above referred notification.
7. Noticee further submits that the impugned SCN has not given any reason why the Notice is not eligible for above referred exemption which shows that the allegation of the impugned SCN is not valid and the same needs to be dropped.
8. Noticee submits that they wish to rely on the following in support of the claim that construction of individual/independent residential houses cannot be treated as 'construction of complex' and consequently no demand of service tax on the amounts received towards same.
 - a. Macro Marvel Projects Ltd. v. Commissioner — 2008 (12) S.T.R. 603 (Tribunal) and which was maintained by the Apex court in Commissioner Vs. Macro Marvel Projects Pvt. Ltd. 2012 (25) S.T.R. J154 S.C. ***"It is abundantly clear from the above provisions that construction of residential complex having not more***



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than 12 residential units is not sought to be taxed under the Finance Act, 1994. For the levy, it should be a residential complex comprising more than 12 residential units. Admittedly, in the present case, the appellants constructed individual residential houses, each being a residential unit, which fact is also clear from the photographs shown to us. In any case, it appears, the law makers did not want construction of individual residential units to be subject to levy of service tax. Unfortunately, this aspect was ignored by the lower authorities and hence the demand of service tax. In this view of the matter, we are also not impressed with the plea made by the appellants that, from 1-6-2007, an activity of the one in question might be covered by the definition of 'works contract' in terms of the Explanation to Section 65(105)(zzzza) of the Finance Act, 1994 as amended. 'According to this Explanation, 'construction of a new residential complex or a part thereof' stands included within the scope of 'works contract'. But, here again, the definition of "residential complex" given under Section 65(91a) of the Act has to be looked at. By no stretch of imagination can it be said that individual residential units were intended to be considered as a 'residential complex or a part thereof'

b. A.S. Sikarwar Vs. CCE, Indore 2012 (28) S.T.R. 479 (Tri. - Del.)



9. It is submitted that department has filed appeal before Hon'ble Supreme Court against Tribunal judgment in case of Macro marvel projects (cited supra) and the Hon'ble Supreme Court has dismissed the appeal filed as reported at 2012 (25) S.T.R. J514 (S.C.). **then this matter is no longer res integra.**
10. Without prejudice to above, Noticee submits that if the construction of villas is liable to service tax then the Noticee has rightly discharged service tax on the same and filed the service tax returns therefore there is no short payment of service tax as alleged by the SCN hence the impugned SCN needs to be dropped.
11. Noticee submits that as explained in the background facts Noticee collects amounts from their customers towards:
- a. Sale deed for sale of semi-finished villa along with land;
 - b. Construction agreement (includes for 'common amenities/facilities');
 - c. Other taxable receipts (additions/alternations works)
 - d. Other non-taxable receipts (Corpus fund, electricity deposit, water deposit & service tax);
 - e. Taxes/duties (VAT, stamp duty, service tax etc.);
12. Noticee submits as submitted in background facts Noticee have previously received Show cause Notices for the previous period wherein it was alleged that Noticee is required to discharge service tax only on



amount received in excess of sale deed value but in the present notice the adjudicating authority has taken a U-turn and proposed to demand service tax even on the sale deed value. This shows that the Notice has been issued without proper understanding and without actual examination of documents therefore the impugned SCN needs to be dropped on this ground alone.

13. Noticee submits that undoubtedly they are discharging service tax on construction agreements and filing service tax returns thereby there is no short of service tax as alleged by the impugned SCN.
14. 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
Amount received towards sale deed	5,77,65,950	5,77,65,950	
Amount received towards agreement of construction	1,28,94,292		1,28,94,292
Amount received towards other taxable receipts	2,97,699		2,97,699
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Total	7,47,92,675	6,16,00,684	1,31,91,991

(Statement showing receipts towards various flats is enclosed as Annexure III)



15. Noticee submits that sale deed is executed for the entire sale consideration. However in some cases, Sale deed is being executed for the semi-finished construction along with an agreement of construction. Sale deed is registered and appropriate 'Stamp Duty' has been discharged on the same
16. Noticee submits that as the sale of immovable property is excluded from definition of Service given under Section 65B(44) of Finance Act, 1994 service tax is not applicable on sale deed value therefore the Noticee has not paid any service tax on the same. As stated in the background facts, the Noticee is discharging service tax on the value of "construction agreements" and disclosed the same in ST-3 returns filed from time to time. Thereafter, the said taxes have been regularly paid.
17. Noticee submits that the amounts received towards sale deed is not liable to service tax for the following reasons
- 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.
 - 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.
 - 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.

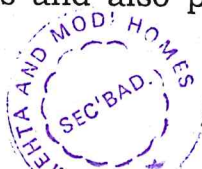
18. Noticee submits that the detailed statements showing the breakup of the receipts into receipts towards "sale deeds", receipts towards "construction agreements", receipts towards other taxable receipts and receipts towards other non-taxable receipts was provided as Annexure III.

19. Noticee submits that 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:

Particulars	As per Noticee	As per SCN
Gross Receipts	7,47,92,675	7,47,92,675
Less Deductions		
Sale Deed Value	5,77,65,950	Nil
VAT, Registration charges, stamp duty and other non taxable receipts	38,34,734	20,32,845
Taxable amount	1,31,91,991	7,27,59,830
Abatement @ 60%	79,15,195	4,36,55,898
Service Tax as applicable	7,46,916	41,34,234
Actually Paid	7,46,916	1,91,460
Balance Demand	Nil	39,42,774



20. The Noticee submit that on going through the above table it is clear that the entire demand fails and therefore there is no cause of any grievance by the department on this ground.
21. 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 NIL.
22. Noticee submits that as brought in background facts, an amount of Rs. 7,46,916/- 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.
23. 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 on sale deed value
24. Noticee submits that on the understating that 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. And it is only after entering construction agreement there exist service provider and service receiver relation and liability of service tax arises, Noticee paid service tax on the amounts received towards construction agreements assessing under the category of 'works contract' within the due dates and also paid interest whenever there



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was delay. Same was informed to the department from time to time. This is also evident from the fact that the current SCN appropriated taxes already paid by them. Since there is no short payment or delayed payment, interest or penalty is not liable.

25. 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.

26. Without prejudice to the foregoing, Noticee submits that penalty is proposed under section 76 and 77. However, the subject show cause notice has not provided any reasons as to why how penalty is applicable under section 76 and 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.



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

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



For M/s Mehta & Modi Homes

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Authorized Signatory

**BEFORE THE 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/24/15/08/2018-Adjn dated 20.04.2018 issued to M/s Mehta & Modi Homes, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad - 500003

I, Soham Modi, Partner of M/s Mehta & Modi Homes, 5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad-500 003 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: -

- 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.
- 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.
- 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 __ day of July 2018 at Secunderabad

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: __.07.2018

Address for service:

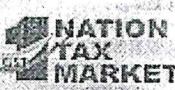
**Hiregange & Associates,
Chartered Accountants,
4th Floor, West Block, Srida Anushka Pride,
Opp. Ratnadeep Supermarket,
Road No.12, Banjara Hills,
Hyderabad-500034**

**For Hiregange & Associates
Chartered Accountants**

**Venkata Prasad P
Partner (M.No. 236558)**

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	Sudhir V S	CA	219109	
2	Lakshman Kumar K	CA	241726	

			
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 सीनेट", गेट. 2-4-416 & 417, रामगोपालपेट, एम.जी. रोड सिकंदराबाद 500003 ADD: "SALIK SENATE", D. No. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD 500003 Contact No. 7901243130 email- cgst.secdiv@gov.in			
C.No.V/24/15/08/2018-Adjn		Date: 20-04-2018	

SHOW CAUSE NOTICE

Sub:- Service Tax - M/s Mehta & Modi Homes, Hyderabad - Non-payment of Service Tax on taxable services rendered during the period April 2015 to June 2017- Issue of Show Cause Notice - Regarding.

M/s Mehta & Modi Homes, 5-4-187/3& 4, 2nd Floor, Soham Mansion, M.G. Road, Secunderabad - 500003 (hereinafter referred to as the 'assessee'), are providers of taxable services under the categories of Construction of Complex Service, Works contract Service. M/s Mehta & Modi Homes is a partnership firm and got themselves registered with the department on 17.08.2005 under "Construction of Complex Service and under Works Contract Service" on 29.02.2008 STC No. AAJFM0647CST001. M/s Mehta & Modi Homes changed their firm name to M/S Silver Oak Reality with effect from 01.09.2015 and registered with Register of Firms, Hyderabad District. Whereas the assessee has not amended their firm name in Service Tax Registration. Hence, the notice is to M/s Mehta & Modi Homes.

2. On gathering information, it is observed that M/s Mehta & Modi Homes, is not discharging the Service Tax liability properly, a letter was addressed to the assessee on 07.12.2018, 16.01.2018, 23.01.2018 and 12.02.2018 to submit the details of any new ventures taken up during April 2015 to June 2017 along with the details of the amounts received and to submit the Financial Statement and ST 3 Returns. The assessee vide their letter dated 20.03.2018 submitted the Financial documents, ST3 Returns and statement of receipt of the amounts under different heads. On scrutiny of records of the assessee it was noticed that the assessee is not discharging the Service Tax liability properly. It is found that M/s Mehta & Modi Homes have undertaken different projects i.e. Silver Oak Bungalows (Phase-I), Silver Oak Bungalows (Phase-II) and Silver Oak Bungalows (Phase-III) and received amounts from customers from April, 2015 to June 2017 towards Sale of land and agreements for construction. In the said projects, they have entered into sale deed and agreement for construction with their customers.

3. As per the statutory provisions discussed below, the activity of construction of Villas and Apartments are covered under Works Contract Service under Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007.

WORKS CONTRACT SERVICE:

4. '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:

4.1. 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
 - (e) turnkey projects including engineering, procurement and construction or commissioning (EPC) projects;

4.2. As per **Rule 2A of Service Tax (Determination of Value) Rules, 2006** the value of works contract service determined shall be equivalent to the

gross amount charged for the works contract less the value of transfer of property in goods involved in the execution of the said works contract and the gross amount

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

5. With Effect From 01.07.2012, Section 65 of the Finance Act, 1994 is not applicable as per Notification 20/2012-Service Tax dated 05.06.2012. However Section 65B has been introduced for giving interpretations of various services.

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;

5.1 The above interpretation is similar to the definition given in Section 65(105)(zzzza) previously. Hence even after 01.07.2012 there appears to be no change in the classification with regard to Construction of Complex service where transfer of property in goods is involved and the same appears to be rightly classifiable under 'Works Contract Service'.

5.2 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.

5.3 In the instant case the assesseees 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 assesseees appear to satisfy the definition specified at Section 65B (54) of Finance Act, 1994 and the same can be termed as "Works Contract" service.

5.4 As per the S.T-3 returns filed by the assesseees during the period from 01.04.2015 to 30.06.2017, the assesseees shown the gross amount received and they claimed abatement, amount claimed as deduction towards sale deed value and amount charged as Pure Agent against amounts received under "Works Contract Service"

appears to be incorrect as per the provisions discussed at *supra*. Thus, there is short payment of service tax during the period from 01.04.2015 to 30.06.2017.

5.5 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.

(19)

5.6 Rule 2A has been substituted with effect from 01.07.2012 vide Notification 24/2012-Service Tax dated 06.06.2012. Rule 2 A 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:-

(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 tax shall be payable on sixty per cent of the total amount charged 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;

5.7 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. 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. 01.07.2012 cannot be followed as the assesses 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. 01.07.2012 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 assesses have constructed a new residential complex and is the original works, hence Service Tax is payable on forty percent of the total amount charged.

6. Therefore, the assesses are liable to pay Service Tax of **Rs.39,42,774/-** as per the "**Annexure**" attached to the notice under the category of "**Works Contract Service**" along with interest under **Section 75** and are also liable to penalty under **Section 76 of Finance Act, 1994.**

7. By their acts of omissions and commission as above, it thus appears that M/s **Mehta & Modi Homes** have contravened the provisions of the **Finance Act, 1994** and the **Service Tax Rules, 1994**, with an intent to evade payment of Service Tax as follows:

- i) **Section 66B of the Finance Act, 1994**, in as much as they did not declare the service which is chargeable to Service tax.
- ii) **Section 67 of the Finance Act, 1994**, in as much as they did not declare and adopt the gross amounts received.
- iii) **Section 68 of the Finance Act, 1994 read with Rule 6 of the Service Tax Rules, 1994**, in as much as they have not paid the appropriate amount of Service Tax on the value of taxable services rendered;
- iv) **Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994**, in as much as they did not truly and correctly assess the tax due on the services provided by them and also did not disclose the relevant details/information to the department. Therefore, it appears that the assessees are liable for penalty under **Section 77 and 76 of the Finance Act, 1994**.

12. **M/s Mehta & Modi Homes** have been rendering various taxable services but they have not discharged their tax liability as detailed in the above sections / Rules. Hence, notice under proviso to **Section 73(1)** appears to be issued to recover the short paid / not paid service tax. The assessees are liable for penal action under **Section 77 and 76 of the Finance Act, 1994** as they have failed comply with the provisions of the Act.

13. In view of the above **M/s Mehta & Modi Homes, 5-4-187/3& 4, 2nd Floor, Soham Mansion, M.G. Road, Secunderabad - 500003** are hereby required to show cause to the Assistant Commissioner of Central Tax, Central Excise and Service Tax, Office of the Assistant Commissioner of Central Tax & Central Excise, Secunderabad GST Division, Secunderabad GST Commissionerate, D.No. 2-4-416&417, 1st Floor, Salike Senate, Ramgopalpet, M.G Road, Secunderabad-500 003, within 30 (Thirty) days from the date of receipt of this notice as to why:

- (i) an amount of **Rs.39,42,774/- (Rupees Thirty Nine Lakh Forty Two thousand Seven hundred and Seventy Four only)**, including cesses, being the Service Tax payable under **Works Contract Service** for the period from **April, 2015 to June, 2017** should not be demanded under **Section 73 (1) of the Finance Act, 1994** ; on the grounds discussed supra;
- (ii) Interest on the amount as mentioned at Sl. No. (i) should not be demanded from them under **Section 75 of the Finance Act, 1994**;
- (iii) Penalty should not be imposed under **Section 77 of the Finance Act, 1994**.
- (iv) Penalty should not be imposed under **Section 76 of the Finance Act, 1994** in respect of non-payment of Service Tax mentioned at (i) above.

14. M/s Mehta & Modi Homes, Hyderabad are required to produce all evidence upon which they intend to rely in support of their defense at the time of submitting their reply to this notice. They are also required to indicate in their written reply whether they wish to be heard in person by the Adjudicating Authority before adjudicating the case. In case no reply is filed within stipulated time or if they fail to attend the personal hearing on the appointed day, the case is liable to be decided ex-parte based on the evidence available on record.

15. Reliance for issue of Show Cause Notice is placed on the following documents.

- i) ST-3 returns filed for the period April, 2015 to June, 2017
- ii) The assesses letter dated 20.03.2018 enclosing the Financial documents, ST3 Returns and statement of receipt of the amounts under different heads.

Place: Secunderabad

Date: 20.04.2018.


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

To

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

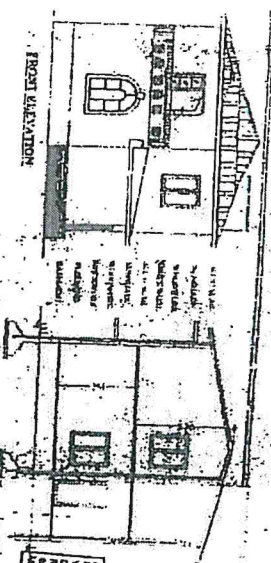
Copy to:

1. The Superintendent, Ramgopalpet GST Range-II, Secunderabad Division, Hyderabad, with a direction to serve the copy of the Show Cause Notice and forward the dated acknowledgment to this office.
2. The Superintendent (Adjudication), Secunderabad GST Commissionerate, Hyderabad.
3. Master Copy/ Office copy.

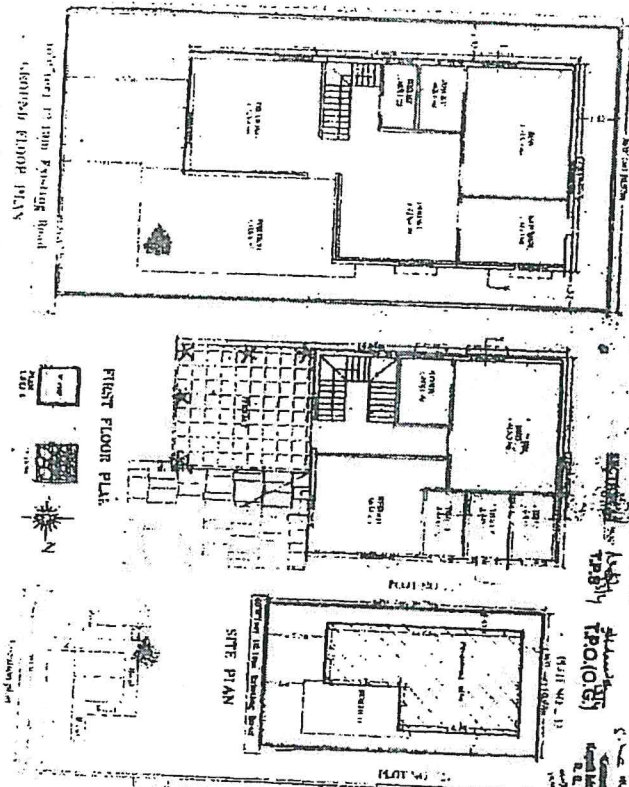
Annexure to the Show Cause Notice C. No. V/24/15/08/2018-Adjn
Dated. 20-04-2018- M/S Mehta & Modi Homes, Hyderabad.

	Before Occupancy Certificate			Total (Rs)
	2015-16	2016-17	2017-18 (Up to June, 2017)	
Gross Receipts	72823680	1968995	0	74792675
Construction Agreement value	12404292	490000	0	12894292
Gross Sale Deed Value	56999950	766000	0	57765950
Less: VAT & Registration	1771401	261444	0	2032845
Net Taxable Value (Net of VAT)	71052279	1707551	0	72759830
Tax Rate	5202078@4.944%	588231@5.80%	0	
	21772587@5.60%	1119320@6.00%	0	
	44077614@5.80%	0	0	
Service Tax Payable	4032958	101276		4134234
Service Tax paid	191460	0	0	191460
Differential Service Tax Payable	3841498	101276	0	3942774

[Signature]
M. PAVI RAJU
Chartered Accountant
Firm: M. Pavi Raju & Co.
Hyderabad
GSTIN: 29AABR1234K
Date: 20/04/2018
Place: Hyderabad



T.P.O. (O.G.)



PLAN SHOWING THE PROPOSED GRABND & FIRST FLOOR RESIDENTIAL BUNGALOW ON PLOT NO. 22, IN SURVEY NOS. 281, SITUATED AT "SILVER OAK BUNGALOWS" CHERAPALLY (V), KAPRA MUNICIPALITY, R. R. DIST. BELONGING TO:-
M/S MEHTA & MODI HONEST. REP. BY ITS MANAGING PARTNER
MR. SOHAM MODI S/O. MR. SATISH MODI

SPECIFICATIONS

- | | | |
|----|-----------------------|----------------|
| 1. | FOUNDATION | C.C. USED |
| 2. | BASEMENT | C.R.S. MASONRY |
| 3. | SUPERSTRUCTURE | BRICK MASONRY |
| 4. | COLUMNS, BEAMS, SLABS | R.C.C. 1:2:4 |
| 5. | PLASTERING | C.C. IN 1:4 |
| 6. | FLOORING | MARBLE |
| 7. | DOORS & WINDOWS | TEAK WOOD |

REFRESHING

PROPOSED
EXISTING
SCALE : 1:100 & 1:200

D	: 1.06X2.0	W	: 1.8X1.2
D1	: 0.81X2.0	W1	: 1.5X1.2
D2	: 0.78X2.0	W2	: 1.2X1.2
	: 0.82X0.81	W3	: 1.0X1.0

REF. 15

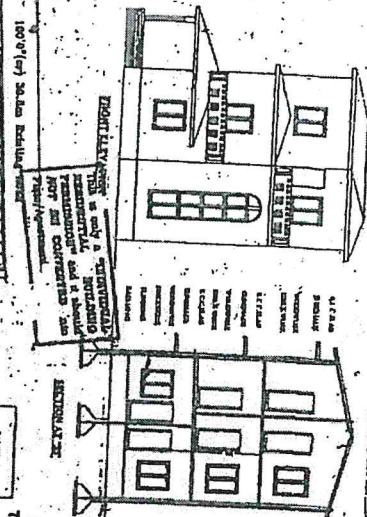
TOTAL PLANT AREA 2227.39
GROUND PLANT 191.82
TOTAL PLANT AREA 2419.21
PORTED: 106.03
OPEN AREA 15.95
COMPOUND WALL 61.46

CONFIDENTIAL

ARABIAN SLAVE

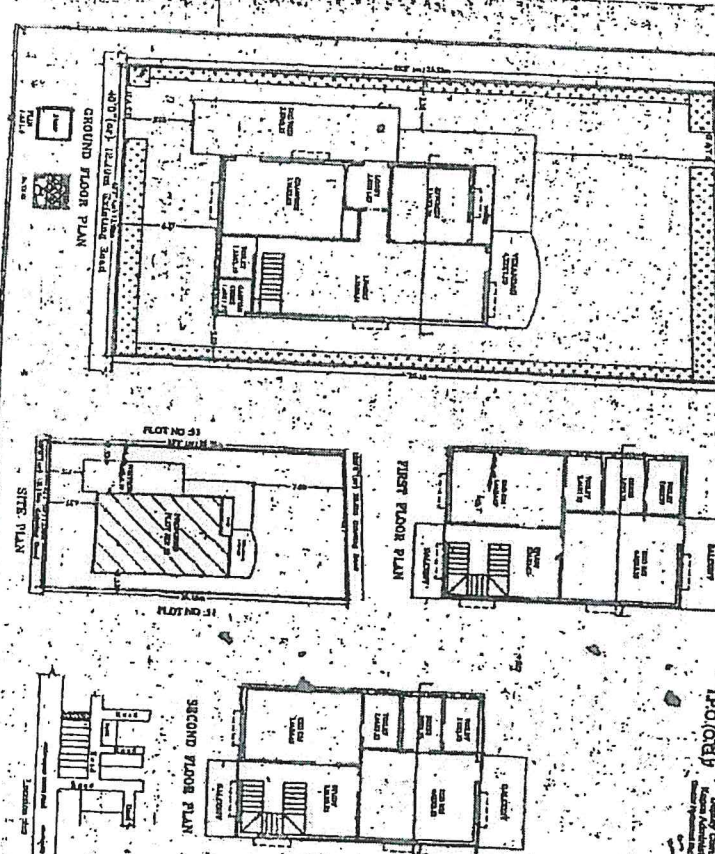
For Letter to the Editor

THE NEW YORK PUBLIC LIBRARY
ASTOR LENOX TILDEN FOUNDATION
155 FIFTH AVENUE
NEW YORK 17, N. Y.



There is only a "collective" movement, and it should be collective and not individual.

SECTION A

[illegible]

Deputy Commissioner
Kerala Motor Vehicle Tax
Covers Regional and Local Taxes

PLAN SHOWING THE PROPOSED GROUND &
FIRST FLOOR RESIDENTIAL BUNGALOW ON
PLOT NO-52, FORMING A PART OF SURVEY
NOS.291, SITUATED AT "SILVER OAK
BUNGALOWS" CHERLAPALLY (V), CHALET-
HYDERABAD MUNICIPAL CORPORATION
ADMINISTRATIVE ZONE KAPRA, R.R.DIST.
BELONGING TO:

M/S MEHTA & MODI HOUSES, REP. BY ITS
MANAGING PARTNER
MR. SOHAIL MODI S/O. MR. SATISH MODI

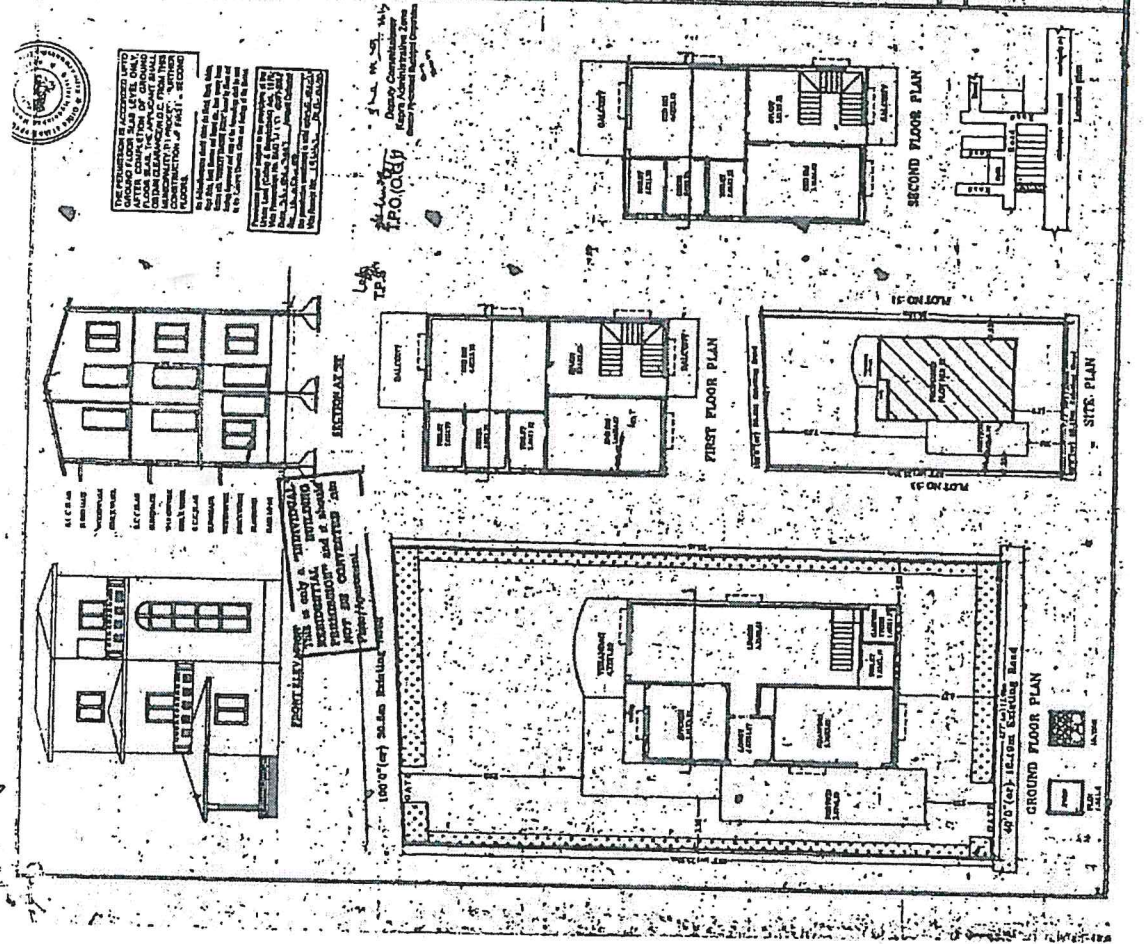
SPECIFICATIONS :		NOTES
1. FOUNDATION	C.C. 1:2:4	
2. ASPHALT	C.B.S. MASONRY	
3. SHIPMENT	BUREAU MASONRY	
4. COLLING HILLS SLABS	B.C.C. 1:1:4	
5. PLASTERING	C.H. 1:1:4	
6. FLOORING	MARBLE	
7. DOORS & WINDOWS	TAK TOOD	
REFERENCES :		N

PLUMBING
 HEATING
 AIR CONDITIONING
 CALL 1100 S. 10TH
 W. IN PASADENA

TOTAL LOT AREA	333.32	Sq. ft. (or) 386.74	Sq. Yds
GRADING PLANT	63.40	Sq. ft.	
WEST PLANT	63.40	Sq. ft.	
SECOND PLANT	63.40	Sq. ft.	
TOTAL PLANT AREA	190.20	Sq. ft.	
PERMITS	23.00	Sq. ft.	
OPEN AREA	200.12	Sq. ft.	
COMPOUND WALL	77.36	Line	

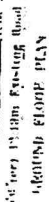
OWNERS SIGN	ARCHITECT SIGN
Mr. & Mrs. J. M. Smith <i>J. M. Smith</i>	Mr. J. M. Smith <i>J. M. Smith</i> 123 Main Street New York, N. Y.

PLAN SHOWING THE PROPOSED GROUND & FIRST FLOOR RESIDENTIAL BUNGALOW ON PLOT NO.52, FORMING A PART OF SURVEY NOS.291, SITUATED AT "SILVER OAK BUNGALOWS" CHERLAPALLY (V), GRAETER-HYDERABAD MUNICIPAL CORPORATION ADMINISTRATIVE ZONE KAPRA, R.R.DIST. BELONGING TO:	
M/S MEHTA & MODI HOMES, REP. BY ITS MANAGING PARTNER MR. SOHAM MODI S/O. MR. SATISH MODI	
SPECIFICATIONS : 1. FOUNDATION C.C.BED 2. SUPERSTRUCTURE C.S.B MASONRY 3. ROOFING CORRUGATED GALVA 4. CLADDING BEAMS/STAIRS C.C. 12x4 5. PLASTERING C.S.F. 1:4 6. FLOORING MARBLE 7. DOORS & WINDOWS TEAK WOOD	REFERENCE : JOINTLY D : 1:10000 V : 1:5000 DI : 0.8112.0 VI : 1.311.3 DI : 0.7112.0 VI : 1.311.3 DI : 0.6112.0 VI : 1.311.3
AREAS TOTAL PLOT AREA 333.32 Sq.mtrs (OR) 388.74 Sq.Yds GROUND FLOOR 83.40 Sq.mtrs FIRST FLOOR 83.40 Sq.mtrs SECOND FLOOR 83.40 Sq.mtrs TOTAL FLOOR AREA 250.20 Sq.mtrs PORECH 23.50 Sq.mtrs OPEN AREA 230.12 Sq.mtrs COMPOUND WALL 77.50 Meter	
OWNERS SIGN <i>[Signature]</i>	ARCHITECT SIGN <i>[Signature]</i>



27

Dr. R. A. Mads, Director
National Center for
Human Genome Research
National Institutes of Health



SECRET
HINDUSTAN
INDIA
SECRETARY
HINDUSTAN
INDIA
SECRETARY

Details of receipts - sorted by date of receipt
Mehta Modi Homes

Block No	Bungalow No	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	Taxable receipts under WCS based on OC	Tax rate under works contract services with composition	Estimate of tax liability under works contract services with composition	agr. of const. receipts	Quarter
VII	18	1497	24-07-2015	3,95,000	3,95,000	-	-	-	-	-	-	5.6	-	3. Jul-Sep
III	350	3833	27-07-2015	3,00,000	3,00,000	-	-	-	-	-	-	5.6	-	3. Jul-Sep
III	316	3832	06-08-2015	5,00,000	5,00,000	-	-	-	-	-	-	5.6	-	3. Jul-Sep
III	316	3834	11-08-2015	2,00,000	2,00,000	-	-	-	-	-	-	5.6	-	3. Jul-Sep
VII	18	1499	11-08-2015	2,97,450	2,97,450	-	-	-	-	-	-	5.6	-	3. Jul-Sep
VII	18	1500	11-08-2015	2,80,000	2,80,000	-	-	-	-	-	-	5.6	-	3. Jul-Sep
VII	14	1501	12-08-2015	75,000	75,000	-	-	-	-	-	-	5.6	-	3. Jul-Sep
VII	14	1502	12-08-2015	50,000	50,000	-	-	-	-	-	-	5.6	-	3. Jul-Sep
II	200A	3836	13-08-2015	3,31,750	3,31,750	-	-	-	-	-	-	5.6	-	3. Jul-Sep
VII	18	1503	13-08-2015	30,00,000	18,77,550	10,25,000	-	97,450	-	10,25,000	-	5.6	57,400	3. Jul-Sep
II	200A	-	17-08-2015	5,25,000	5,25,000	-	-	-	-	-	-	5.6	-	3. Jul-Sep
VII	10	1498	18-08-2015	80,657	-	-	-	-	80,657	-	-	5.6	-	3. Jul-Sep
III	345	3837	20-08-2015	24,00,000	7,87,450	16,12,550	-	-	-	16,12,550	-	5.6	90,303	3. Jul-Sep
II	200A	-	22-08-2015	35,00,000	24,18,250	9,50,000	-	1,31,750	-	9,50,000	-	5.6	53,200	3. Jul-Sep
III	316	3835	22-08-2015	1,00,000	1,00,000	-	-	-	-	-	-	5.6	-	3. Jul-Sep
VII	13	2708	24-08-2015	2,00,000	2,00,000	-	-	-	-	-	-	5.6	-	3. Jul-Sep
VII	13	1504	31-08-2015	2,50,000	2,50,000	-	-	-	-	-	-	5.6	-	3. Jul-Sep
VII	18	1505	31-08-2015	2,00,000	-	-	-	2,00,000	-	-	-	5.6	-	3. Jul-Sep
III	316	3838	08-09-2015	2,25,000	2,25,000	-	-	-	-	-	-	5.6	-	3. Jul-Sep
III	350	3838	08-09-2015	22,50,000	22,50,000	-	-	-	-	-	-	5.6	-	3. Jul-Sep
III	350	3841	08-09-2015	2,46,800	2,46,800	-	-	-	-	-	-	5.6	-	3. Jul-Sep
VII	14	1507	09-09-2015	1,00,000	1,00,000	-	-	-	-	-	-	5.6	-	3. Jul-Sep
VII	14	1508	21-09-2015	3,75,000	3,75,000	-	-	-	-	-	-	5.6	-	3. Jul-Sep
VII	13	1510	28-09-2015	3,00,000	3,00,000	-	-	-	-	-	-	5.6	-	3. Jul-Sep
VII	4	1506	30-09-2015	5,000	-	-	-	-	5,000	-	-	5.6	-	3. Jul-Sep
III	345	3842	21-10-2015	6,00,000	-	6,00,000	-	-	-	6,00,000	-	5.6	33,600	4. Oct-Dec
VII	13	1511	21-10-2015	14,35,000	14,35,000	-	-	-	-	-	-	5.6	-	4. Oct-Dec
III	350	3844	05-11-2015	5,00,000	5,00,000	-	-	-	-	-	-	5.6	-	4. Oct-Dec
II	200A	3845	17-11-2015	1,40,000	-	-	-	1,39,800	200	-	-	5.8	-	4. Oct-Dec
III	316	3843	17-11-2015	6,00,000	6,00,000	-	-	-	-	-	-	5.8	-	4. Oct-Dec



Block No	Bungalow No	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	Taxable receipts under WCS based on OC	Tax rate under works contract services with composition	Estimate of tax liability under works contract services with composition	agr. of const. receipts	Quarter
VII	14	1517	30-12-2015	23,85,000	23,85,000	-	-	-	-	-	5.8	-	-	4. Oct-Dec
VII	13	1519	04-01-2016	16,40,000	16,40,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	350	3847	11-01-2016	8,50,000	6,78,200	-	1,71,800	-	-	1,71,800	5.8	9,964	9,964	1. Jan-Mar
VII	13	1523	19-01-2016	1,00,000	1,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	316	3848	22-01-2016	4,00,000	1,23,256	2,76,744	-	-	-	2,76,744	5.8	16,051	16,051	1. Jan-Mar
III	316	3849	22-01-2016	1,26,744	1,26,744	-	-	-	-	-	5.8	-	-	1. Jan-Mar
VII	28	1512	23-01-2016	7,00,000	7,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
VII	28	1513	23-01-2016	25,000	25,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
VII	28	1515	23-01-2016	2,00,000	2,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	394	2411	09-02-2016	25,000	25,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	350	3852	16-02-2016	1,34,000	-	-	31,540	1,02,460	-	31,540	5.8	1,829	1,829	1. Jan-Mar
III	394	3853	20-02-2016	48,75,000	48,75,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
VII	13	1525	25-02-2016	3,65,000	3,50,000	-	15,000	-	-	15,000	5.8	870	870	1. Jan-Mar
III	345	3855	03-03-2016	2,00,000	-	2,00,000	-	-	-	2,00,000	5.8	11,600	11,600	1. Jan-Mar
VII	14	1531	10-03-2016	8,00,000	2,15,000	5,85,000	-	-	-	5,85,000	5.8	33,930	33,930	1. Jan-Mar
VII	28	1140	10-03-2016	6,00,000	6,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
VII	28	1185	10-03-2016	3,00,000	3,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
VII	28	1279	10-03-2016	25,000	25,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
VII	28	1300	10-03-2016	2,00,000	2,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
VII	28	1408	10-03-2016	10,00,000	10,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
VII	28	3809	10-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	350	.	12-03-2016	2,00,000	-	-	-	1,39,040	60,960	-	5.8	-	-	1. Jan-Mar
III	315	.	14-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	345	3850	16-03-2016	5,06,685	-	1,87,500	7,697	2,45,035	66,453	1,95,197	5.8	11,321	11,321	1. Jan-Mar
VII	13	1526	22-03-2016	3,11,896	-	-	2,980	2,47,874	61,042	2,980	5.8	173	173	1. Jan-Mar
VII	28	1512	22-03-2016	7,00,000	7,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
VII	28	1513	22-03-2016	25,000	25,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
VII	28	1515	22-03-2016	2,00,000	2,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	311	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	311	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar

MEHTA AND MODI HOMES
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Details of receipts - sorted by date of receipt

Mehta Modi Homes

Block No	Bungalow No	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	Taxable receipts under WCS based on OC	Tax rate under works contract services with composition	Estimate of tax liability under works contract services with composition	agr. of const. receipts	Quarter
III	311	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	311	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	311	.	31-03-2016	4,75,000	4,75,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	311	.	31-03-2016	25,000	25,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	311	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	314	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	314	.	31-03-2016	2,14,166	-	2,14,166	-	-	-	2,14,166	5.8	12,422	-	1. Jan-Mar
III	314	.	31-03-2016	5,00,000	-	5,00,000	-	-	-	5,00,000	5.8	29,000	-	1. Jan-Mar
III	314	.	31-03-2016	5,00,000	2,75,000	2,25,000	-	-	-	2,25,000	5.8	13,050	-	1. Jan-Mar
III	314	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	314	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	314	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	314	.	31-03-2016	2,00,000	2,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	314	.	31-03-2016	25,000	25,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	314	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	315	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	315	.	31-03-2016	5,00,000	2,50,000	2,50,000	-	-	-	2,50,000	5.8	14,500	-	1. Jan-Mar
III	315	.	31-03-2016	5,00,000	-	5,00,000	-	-	-	5,00,000	5.8	29,000	-	1. Jan-Mar
III	315	.	31-03-2016	25,000	25,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	315	.	31-03-2016	4,75,000	4,75,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	315	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	387	.	31-03-2016	5,00,000	-	5,00,000	-	-	-	5,00,000	5.8	29,000	-	1. Jan-Mar
III	387	.	31-03-2016	5,00,000	2,50,000	2,50,000	-	-	-	2,50,000	5.8	14,500	-	1. Jan-Mar
III	387	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	387	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	387	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	387	.	31-03-2016	25,000	25,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	387	.	31-03-2016	4,75,000	4,75,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	388	.	31-03-2016	4,75,000	4,75,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	388	.	31-03-2016	5,00,000	2,50,000	2,50,000	-	-	-	2,50,000	5.8	14,500	-	1. Jan-Mar

MEHTA MODI HOMES
(SEC' BAD.)

Details of receipts - sorted by date of receipt

Mehta Modi Homes

Block No	Bungalow No	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	Taxable receipts under WCS based on OC	Tax rate under works contract services with composition	Estimate of tax liability under works contract services with composition	agr. of const. receipts	Quarter
III	388	.	31-03-2016	5,00,000	-	5,00,000	-	-	-	5,00,000	5.8	29,000	-	1. Jan-Mar
III	388	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	388	.	31-03-2016	25,000	25,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	388	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	388	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	393	.	31-03-2016	4,75,000	4,75,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	393	.	31-03-2016	5,00,000	-	5,00,000	-	-	-	5,00,000	5.8	29,000	-	1. Jan-Mar
III	393	.	31-03-2016	5,00,000	2,50,000	2,50,000	-	-	-	2,50,000	5.8	14,500	-	1. Jan-Mar
III	393	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	393	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	393	.	31-03-2016	25,000	25,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
III	393	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
VII	16	.	31-03-2016	5,00,000	-	5,00,000	-	-	-	5,00,000	5.8	29,000	-	1. Jan-Mar
VII	16	.	31-03-2016	2,00,000	2,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
VII	16	.	31-03-2016	2,14,166	-	2,14,166	-	-	-	2,14,166	5.8	12,422	-	1. Jan-Mar
VII	16	.	31-03-2016	25,000	25,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
VII	16	.	31-03-2016	5,00,000	2,75,000	2,25,000	-	-	-	2,25,000	5.8	13,050	-	1. Jan-Mar
VII	16	.	31-03-2016	25,00,000	25,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
VII	17	.	31-03-2016	2,14,166	-	2,14,166	-	-	-	2,14,166	5.8	12,422	-	1. Jan-Mar
VII	17	.	31-03-2016	5,00,000	-	5,00,000	-	-	-	5,00,000	5.8	29,000	-	1. Jan-Mar
VII	17	.	31-03-2016	5,00,000	2,75,000	2,25,000	-	-	-	2,25,000	5.8	13,050	-	1. Jan-Mar
VII	17	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
VII	17	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
VII	17	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
VII	17	.	31-03-2016	5,00,000	5,00,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
VII	17	.	31-03-2016	25,000	25,000	-	-	-	-	-	5.8	-	-	1. Jan-Mar
VII	14	1534	21-05-2016	2,15,000	-	2,15,000	-	-	-	2,15,000	5.8	12,470	-	1. Jan-Mar
VII	14	1536	26-05-2016	2,00,000	-	2,00,000	-	-	-	2,00,000	5.8	11,600	-	2. Apr-Jun

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Details of receipts - sorted by date of receipt
Mehta Modi Homes

Block No	Bungalow No	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	Taxable receipts under WCS based on OC	Tax rate under works contract services with composition	Estimate of tax liability under works contract services with composition - agr. of const. receipts	Quarter
VII	14	1537	30-05-2016	2,00,000	-	-	-	1,70,451	29,549	-	5.8	-	2. Apr-Jun
VII	14	1539	30-05-2016	1,00,000	-	-	9,007	90,993	-	9,007	5.8	522	2. Apr-Jun
VII	14	1540	30-05-2016	1,34,675	-	75,000	59,675	-	-	1,34,675	5.8	7,811	2. Apr-Jun
VII	14	-	28-06-2016	1,67,062	-	-	-	-	1,67,062	-	6	-	2. Apr-Jun
II	200A	3846	30-06-2016	19,188	-	-	-	-	19,188	-	6	-	2. Apr-Jun
VII	13	1533	10-08-2016	2,351	-	-	-	-	2,351	-	6	-	3. Jul-Sep
VII	28	1435	23-08-2016	5,00,000	5,00,000	-	-	-	-	-	6	-	3. Jul-Sep
VII	13	1106	02-09-2016	1,500	-	-	-	-	1,500	-	6	-	3. Jul-Sep
A	14	-	03-10-2016	1,63,219	-	-	-	-	1,63,219	-	6	-	4. Oct-Dec
A	28	1548	03-10-2016	2,66,000	2,66,000	-	-	-	-	-	6	-	4. Oct-Dec
				7,47,92,675	5,77,65,950	1,28,94,292	2,97,699	20,32,845	18,01,889	1,31,91,991		7,46,916	

[Handwritten Signature]

MEHTA AND MODI HOMES
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