



केन्द्रीय कर उप/सहायक आयुक्त का कार्यालय,
सिकंदराबाद माल एवम सेवा कर मण्डल
**OFFICE OF THE DEPUTY/ASSISTANT COMMISSIONER
OF CENTRAL TAX, SECUNDERABAD GST DIVISION.**
“सलीक सीनेट”, गेट नः 2 -4- 416 & 417, रामगोपालपेट, एम.
जी. रोड़ सिकंदराबाद 500003
‘SALIKE SENATE’, Door No.2-4-416 & 417,
RAMGOPALPET, MG ROAD, SECUNDERABAD -
500003”
Contact No. 7901243130 mail- cgst.secddiv@gov.in

सी. नं. C.No: V/24/15/08/2018-Adjn

दिनांक Dated: 06.11.2018

RECORD OF PERSONAL HEARING

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| 1. Name of the unit | : M/s Mehta & Modi Homes., |
| 2. Date & time of personal hearing | : 06.11.2018 at 12:00 Hrs. |
| 3. Name & designation of the persons | : 1. Shri. K. Lakshman Kumar(CA)
2. S.Nagamani, Senior Accountant |

PH was conducted on 06.11.2018 Shri K Lakshman Kumar, Chartered Accountant Authorised representative of M/s. Mehta & Modi appeared for personal hearing today.

He has reiterated the submissions in their SCN reply dated 26.07.2018 and also submitted additional submissions along with sample sale deeds, challan evidencing payment of registration charges, agreement of construction. He submitted that they are undertaking construction of single residential units and the same are exempted from payment of service tax vide SI No.14(b) of Notification No.25/2012-ST dated 20.06.2017.

Futher, he submitted that if the demand is confirmed, the demand shall be restricted to amount received towards Agreement of Construction as the amount received towards sale deed value does not amount to works contract service in lieu of submissions made in their SCN reply vide Par 11 to 17 and vide Para 1 to 3 of additional submissions and requested to drop the demand to that extent. The details of amount received towards sale deed are given in Para 14 of SCN reply.

Further, he also submitted that Rule 2A was retrospectively amended and as per amended Rule, Value of works contract service involving the land, material and service shall be 25%/30% as the case may be and the re-quantified liability considering the retrospective amendment is given in Para 10 of additional submissions submitted during the personal hearing.

With respect to payment of VAT on sale deed value, he has requested 10 days to submit the proof evidencing payment of VAT. He also submitted that other non-taxable receipts as mentioned in Para. 14 of SCN reply are received towards Corpus Fund, electricity charges, water charges and requested to exclude the same from taxable value as the said amounts are not received for provision of any service.

Finally he requested to consider their submissions.


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

के. गोपाल राव
K. GOPAL RAO
सहायक आयुक्त/Asst. Commissioner
केन्द्रीय कर/Central Tax
सिकंदराबाद जी एस टी मण्डल
Secunderabad GST Division
हैदराबाद/Hyderabad