O/C

Hiregange
& Associates LLP
Chartered Accountants

Date: 15.02.2023

To
Assistant Registrar,
Customs, Central Excise and Service Tax Appellate Tribunal,
1st Floor, Rear Portion of HMWSSB,
Khairatabad, Hyderabad – 500 004.

15 FEB 2023

Dear Sir,

Sub: Filing of Appeal to Appellate authority in Form ST-5.

Ref: Order-In-Appeal No. HYD-SVTAX-SC-AP2-061-22-23 (APP-II) dated 31.10.2022 pertaining to M/s. Greenwood Estates.

4. We have been authorized by M/s. Greenwood Estates to submit an appeal to the above referred Order-In-Appeal No. HYD-SVTAX-SC-AP2-061-22-23 (APP-II) dated 31.10.2022 and represent before this Hon'ble CESTAT and to do necessary correspondence in the above referred matter. A copy of authorization is attached to the appeal.
5. In this regard, we are herewith submitting the appeal in Form ST-5 along with authorization letter and other annexures referred in the appeal along with this letter.
6. We have also attached the Demand Draft No. 905528 dated 03.02.2023 for an amount of Rs.5,000 towards appeal fees.

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

Thanking You,

Yours faithfully,

For M/s. Hiregange & Associates LLP
Chartered Accountants

CA Venkata Prasad P
Partner

4th Floor, West Block, Srida Anushka Pride, Beside SBI Bank, Above Lawrence & Mayo store,
Road Number 12, Banjara Hills, Hyderabad, Telangana - 500 034, INDIA.

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Bengaluru (Jayanagar, Whitefield) | Hyderabad | Visakhapatnam | Gurugram (NCR) | Mumbai | Pune | Chennai | Guwahati | Vijayawada | Kolkata | Raipur | Kochi | Indore

Index

YES BANK LTD.
YES BANK House,
Off Western Express Highway,
Santacruz E, Mumbai - 400055
Tel No.: 022 3099 9800/022 6507 9800
Fax No: 022 26192066

A/C. PAYEE / Non-Negotiable

DEMAND DRAFT

VALID FOR THREE MONTHS FROM DATE OF ISSUE.

003113018471

D D M M Y Y Y Y

On Demand Pay ***ASSISTANT REGISTRAR CESTAT***

or Order
को या उनके आदेश पर

Rupees FIVE THOUSAND ONLY**
रुपये

अदा करें ₹ **5,000.00**

Purchaser Name: GREENWOOD ESTATES

For YES BANK LTD.

YES BANK LTD
DRAWEE BANK AND BRANCH SOMAJIGUDA, HYDERABAD

ISSUING BANK AND BRANCH BEGUMPET, SECUNDERABAD

AUTHORISED SIGNATORY(IES)

⑈905528⑈ 000532000⑆ 16

file:///C:/Users/SDE6746889/AppData/Local/Temp/3/F7585CR.htm

03/02/2023

FORM ST - 5
[See rule 9(1)]
Form of Appeal to the Appellate Tribunal under sub-Section (1) of Section 86 of the Finance Act, 1994

IN THE CUSTOMS, CENTRAL EXCISE & SERVICE TAX APPELLATE TRIBUNAL: HYDERABAD

APPEAL No. ST/.......................... of 2023

Between:
M/s. Greenwood Estates,
#5-4-187/3 & 4, II Floor,
Soham Mansion, MG Road,
Secunderabad-500003 .... **Appellant**

Vs.

The Principal Commissioner of Central Tax,
Secunderabad GST Commissionerate,
GST Bhavan,
Opp. L B Stadium Road,
Hyderabad -500 004 .... **Respondent**

01(a)	Assessee Code	AAHFG0711BST001
(b)	Premises Code	–
(c)	PAN or UID	AAHFG0711B
(e)	E-mail Address	jayaprakash@modiproperties.com
(f)	Phone Number	9553919781
(g)	Fax Number	-
02.	The Designation and Address of the Authority passing the Order Appealed against.	Commissioner of GST & Central Tax (Appeals- II) Commissionerate. GST Bhavan ,7th Floor, Opp. L.B Stadium, Basheerbagh, Hyderabad – 500 004
03.	Number and Date of the Order appealed against	Order-In-Appeal No. HYD-SVTAX-SC-AP2-061-22-23 (APP-II) dated 31.10.2022
04.	Date of Communication of a copy of the Order appealed against	22.12.2022
05.	State or Union Territory and the Commissionerate in which the order or decision of assessment, penalty, was made	Telangana, Secunderabad GST Commissionerate
06.	If the order appealed against relates to more than one Commissionerate, mention the names of all the Commissionerate, so far as it relates to the Appellant	No
07.	Designation and address of the adjudicating authority in case where the order appealed against is an order of the Commissioner (Appeals)	Additional Commissioner of Central Tax & Central Excise, Secunderabad Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad – 500 004

08.	Address to which notices may be sent to the appellant	M/s. Hiregange & Associates LLP, Chartered Accountants, 4th Floor, West Block, Srida Anushka Pride, Road No. 12, Banjara Hills, Hyderabad – 500 034 venkataprasad@hiregange.com **8978114334** **(And also copy to the Appellant)**
09.	Address to which notices may be sent to the Respondent	The Principal Commissioner of Central Tax, Secunderabad GST Commissionerate, GST Bhavan, Opp. L B Stadium Road, Hyderabad -500 004
10.	Whether the decision or order appealed against involves any question having a relation to the rate of Service Tax or to the value of goods for the purpose of assessment.	Yes
11.	Description of service and whether in 'negative list'	No
12.	Period of Dispute	April 2015 to June 2017
13(i)	Amount of service tax, if any Demanded for the period of dispute	Rs.32,23,306/- u/s 73(2) of the Finance Act, 1994
(ii)	Amount of interest involved up to the date of the order appealed against	As applicable u/s 75 of the Finance Act, 1994
(iii)	Amount of refund if any, rejected or disallowed for the period of dispute	NA
(iv)	Amount of penalty imposed	Rs. 3,22,331/- Section 76 of the Finance Act, 1994 and Rs. 10,000/- Section 77 of the Finance Act, 1994.
14(i)	Amount of service tax or penalty or Interest deposited. If so, mention the amount deposited under each head in the box.	Rs.3,22,331/- (Rs.70,507/- while filing ST-3 returns; Rs.1,61,913/- vide challan dated 17.9.2021 and Rs.9,328/- dated 26.5.2022 and Rs.80,583/- vide challan dated 7.2.2023 towards mandatory pre deposit u/s. 35F of Central Excise Act, 1944. (Copy of ST-3 returns and challans are attached as **Annexure** II)
(ii)	If not, whether any application for dispensing with such deposit has been made?	Not applicable
15.	Does the order appealed against also involve any central excise duty demand, and related fine or penalty, so far as the appellant is concerned?	No
16.	Does the order appealed against also involve any customs duty demand, and related penalty, so far as the appellant is concerned?	No
17.	Subject matter of dispute in order of priority (please choose two items from the list below) (i) Taxability – Sl. No. of Negative List ii) Classification of Services	(i) Taxability (ii) Others

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	iii)Applicability of Exemption Notification No., iv) Export of Services v) Import of Services vi) Point of Taxation vii) CENVAT • viii) Refund ix) Valuation x) Others]	
18.	Central Excise Assessee Code, if registered with Central Excise	Not Applicable
19.	Give details of Importer/Exporter Code (IEC), if registered with Director General Of Foreign Trade	Not Applicable
20.	If the appeal is against an Order-in-appeal of Commissioner (Appeals), the Number of Order-in-original covered by the said Order-in-Appeal.	Order-In-Original No. 07/2021-22-SEC-ADJN-ADC(ST) dated 29.07.2021
21.	Whether the respondent has also filed Appeal against the order against which this appeal is made.	No. As per knowledge of the Appellant
22.	If answer to serial number 21 above is 'Yes', furnish details of appeal.	No
23.	Whether the appellant wishes to be Heard in person?	Yes. At the earliest convenience of this Hon'ble Tribunal.
24.	Reliefs claim in appeal	To set aside the impugned order and grant the relief claimed.

GREENWOOD ESTATE SEC'BAD

Signature of the Appellant

STATEMENT OF FACTS

A. M/s. Greenwood Estates, Secunderabad (hereinafter referred to as "Appellant") is mainly engaged in the sale of residential flats to prospective buyers during and after construction. During the disputed period Notice has undertaken the following type of transactions:

i. Sale of Flats before receipt of Occupancy Certificate (OC): In these transactions, Appellant is executing sale deed for semi-finished flat along with an agreement of construction. Sale deed is registered, and appropriate 'Stamp Duty' has been discharged on the same. Appellant is discharging service tax on agreement of construction value after availing deduction towards sale deed value and no-taxable receipts (Statement showing flats booked before receipt of OC along with amounts received towards sale deed, agreement of construction and service tax paid on agreement of construction and other taxable receipts is enclosed as **Annexure** VIII)

ii. Sale of Flats after receipt of Occupancy Certificate (OC): In these transactions, in most of the cases sale deed is executed for the entire sale consideration and in some cases **Sale deed is being executed for semi-finished construction along with an agreement of construction.** As the flats sold after OC is not leviable to service tax, Appellant has not paid any service tax on the same but paid service tax only on amounts received towards construction agreements (Statement showing flats booked after OC and amounts received towards sale deeds, construction agreements and service tax paid on construction agreements and other taxable receipts is enclosed as **Annexure** IX and copy of Occupancy certificates is enclosed as **Annexure** X).

B. The details of flats booked after OC and before OC and amount received are as follows:

GREENWOOD ESTATES SEC'BAD

Particulars	No of Flats
No of flats booked before receipt of OC (Taxable as the flats are booked before OC)	16
No of flats booked after receipt of OC (Not-taxable as the flats are booked after OC)	38
Total	**54**

C. A Show Cause Notice (SCN) dated 21.05.2010 for the period from January 2009 to December 2009 ("First SCN") was issued against the Appellant (copy is enclosed as **Annexure** 4). Para 7 of the Show Cause Notice brings out the case built by the SCN. The relevant Para is reproduced below:

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

D. The above SCN was followed by several periodical SCN's wherein it was continued to make similar allegations that amount received towards construction agreement (in excess of the sale deed) is alone is liable for service tax under the category of 'works contract service' however, while quantifying the demand, it was inadvertently included values 'sale deed' in the taxable value. The said Show Cause was also adjudicated against the Appellant. 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 disposed off the appeal filed by Appellant vide Final Order No. A/30172-30178/2019
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 remanded for de-novo consideration and an appeal has been filed against the De-novo Order and the Commissioner (Appeals) has confirmed the demand on merits and remanded for re-quantification. Against the merits, appeal is pending before CESTAT, Hyderabad and the De-novo order is passed vide OIO No. 05/2021-22-SEC-ADJN-ADC(ST) dated 26.07.2021 against which appeal was filed and Ld. Appellate authority vide OIA No. HYD-SVTAX-SC-AP2-062-22-23-ST dated 31.10.2022 against which this appellant is in process of filing the appeal before this Hon'ble CESTAT.
Jan 11 to Dec 11	OR No. 52/2012 Adjn (AddlCommr) dated 24-04-2012	Rs.46,81,850/-	
Jan 12 to June 12	OR No.83/2013 Adjn (ST) ADC dated 02.12.2013	Rs.16,53,853/-	Opted for Sabka Vishwas Scheme and received Form SVLDRS-4
January2012 to December 2013	OR No. 156/2014-Adjn (ST)(Commr) dated:25-09-2014	Rs. 92,38,975/-	

April 2014 to March 2015	OR No.131/2015 Adjn (ST) (Commr) dated 21.10.2015	Rs.69,13,733/-	CESTAT vide Final Order No. A/31078/2019 dated 19.11.2019 remanded the matter for re-quantifying the demand after excluding sale deed values.

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

Period	Total Amount Received	Amount towards sale deed and other non-taxable receipts	Amount towards construction Agreement and Taxable receipts	Service Tax on Construction Agreement
April 15 to Dec'15	3,86,26,319	3,80,63,528	5,62,791	29,272
Jan'16 to Dec'16	3,92,81,603	3,84,48,293	8,33,310	49,174
Jan'17 to June'17	2,28,590	2,04,898	23,147	1,389
Total	**7,81,36,512**	**7,67,16,719**	**14,19,248**	**79,835**

F. Without understanding the fact that service tax has been duly paid on the amount received towards construction agreements, subject SCN C.No. V/24/15/07/2018-Adjn dated 17.04.2018 (Copy of SCN is enclosed as **Annexure** VII) was issued requiring the Appellant to show cause as to why:

i. An amount of RS. 42,01,762/- including Education Cess and SHE Cess, should not be demanded from them under the "Works Contract Services" rendered by them during the period of April 2015 to June 2017, in terms of Section 73(1) of the Finance Act, 1994; on the grounds discussed supra; and

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;

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

G. Appellant has submitted a detailed reply dated 15.06.2018 explaining clearly as to why there is no short payment of service tax (copy of reply is enclosed as Annexure VI) and attended personal hearing on 17.05.2021 (Copy of personal hearing record is enclosed as Annexure —)

H. Subsequently, the impugned SCN culminated into Order-in-Original vide OIO No. 07/2021-22-SEC-ADJN-ADC(ST) dated 29.07.2021 confirming the demand as proposed in the show cause notice (Copy of Order-in-original is enclosed as Annexure V).

I. Aggrieved by the above order, Appellant filed an Appeal against the above referred order before Commissioner of Central tax (Appeals-II), Hyderabad who passed impugned order vide Order-In-Appeal No. HYD-SVTAX-SC-AP2-061-22-23 (APP-II) dated 31.10.2022 upholding the Order-in-Original (Copy of Order-in-Appeal is enclosed as Annexure III).

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

GROUNDS OF APPEAL

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

2. Without prejudice to any other submissions made hereunder, the Appellant submits that the first appellate authority failed to give any finding on the submission that present proceedings and the issuance of the impugned Order in Original were without authority of the law as the provisions of the Finance Act, 1994 which authorizes the levy and collection of Service tax were repealed in terms of Section 19 of Constitution (one hundred and first amendment) Act, 2016 read with Section 173 of CGST Act, 2017. Further section 174 of CGST Act, 2017 as amended only saves the proceedings already instituted before the enactment of the CGST Act, 2017 (w.e.f. 01.07.2017) whereas the issuance of the impugned SCN was initiated after 01.07.2017. The impugned order passed should be set aside on this ground alone.

In Re: Impugned Order is not valid

3. Appellant submits that various submissions on facts and law were made before the Ld. Appellate authority which were neither accepted nor negated. Hence, the impugned order being non-speaking, should be set aside on this ground alone.

4. Appellant submits that with due respects, the impugned order is passed without appropriately considering the nature of the activity, the perspective of the same, documents on record, but creating **its own assumptions**, presumptions and surmises, ignoring the statutory provisions. Supreme Court in the case of ***Oudh Sugar Mills Limited v. UOI, 1978 (2) ELT 172 (SC)*** has held that such orders are not sustainable under the law.

5. The issue is no more res integra in view of the order passed by this Hon'ble CESTAT, Hyderabad in the Appellants own case for the period April 2014 to March 2015 vide Final Order No. A/31078/2019 dated 19.11.2019 where the Hon'ble CESTAT remanding the matter to adjudicating authority directed the adjudicating authority to re-quantify the demand after excluding the value of sale deed by considering the allegations made in the Show Cause Notice.

6. Though the above submissions were made in Para-12 of the ST-4 Form before the First appellate authority, the Ld. Authority failed to take note of the same violating the principles of judicial discipline.

7. Appellant further submits that most of the submissions made in the appeal at the outset were ignored while passing the impugned order. The following submissions were not considered by the Appellate authority while passing the order:

a) Appellant submits that Para 2 of the impugned SCN has clearly stated that the services rendered after execution of sale deed against agreement of constructions are taxable. An extract of the same has been provided for your ready reference:

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

<u>after execution of sale deed against agreements of construction to each of their customers to whom the land was already sold are taxable services under "Works Contract Service".</u>

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

"As per the information furnished by the assessee vide letter dated 15.02.2018 along with statements, it is seen that "the assessee" have rendered taxable services under the category of "Works Contract Services" during the period April, 2015 to June, 2017. The assessee had rendered services for a taxable value of Rs.7,81,36,512/ (Rupees Seven Crores Eighty One Lakhs Thirty Six Thousand Five Hundred twelve only). After deduction of VAT of Rs.38,59,385/- the taxable value works out to Rs.7,42,77,127/- on which service tax (including Education and S & H.E cess) works out to be Rs.42,01,762/-. The service tax liability work sheet is enclosed to this notice"

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

d) Appellant submits that the impugned order needs to be set aside for more than 1 more as follows:

   i) The SCN itself is erroneous, the order based on such SCN shall not sustain and needs to be set aside.

   ii) The findings of the impugned order are not in line with the allegations of the SCN and are beyond the scope of SCN.

   iii) The SCN has clearly stated that the value of the sale deed is not subjected to the service tax. However, the impugned order has given a finding on the valuation and confirmed the demands on the same.

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

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

   "8. The undisputed facts of the case are that the Appellant had entered in to ***two agreements*** *with such prospective buyers - one whereby they agreed to transfer undivided share of land relating to the flats to be constructed on works contract basis and the second, whereby they agreed to undertake construction of flats and transfer*

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them to buyers on terms specified which included payment of sums due at different stages of construction of the flats. ***The total consideration is received in to two parts- one representing the value of undivided share of land and the other the taxable value of construction services provided****. The assessee seemed to have determined the taxable value of the works contract services provided to be 40% of the value of such services earmarked (after excluding land value) and claimed it to be in accordance with Rule 2(A) (ii) of the Service Tax (Determination of Value) Rules, 2006 and paid service tax accordingly. The allegation in the notice is that they had short-paid service tax in contravention of Rule 2(A) (ii) of the Service Tax (Determination of Value) Rules, 2006 since the Appellant did not include the value of the land as part of the total amount charged for the works contract while arriving at the taxable value."*

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

g) Appellant submits that the adjudicating authority has not at all made an attempt to understand the transaction undertaken by the Appellant and the scope of different agreements entered with the customer. Without verifying the scope of the agreements, the impugned order has simply confirmed the demand by extracting various definitions of Finance Act, 1994 and without giving any reasons why the amounts received by the Appellant is taxable. This shows that impugned order is not reasoned order and hence not valid and requires to be set aside. In this regard Appellant wish to rely on

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

ii) *AC of* CTDVs. *Shukla and Brothers*, 2011 (22) S.T.R. 105 (S.C.)

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

In Re: No Service tax on sale of semi-finished flat

8. Appellant submits that from the plain reading of the impugned SCN it is clear that the subject SCN itself admitted the fact that ***only services rendered by the Appellant after execution of sale deed against agreements of construction to each of their customers*** is liable for service tax under works contract service *qua* accepted that service tax is not applicable for the sale of semi-finished flat. Despite of this admittance in Para 2, the subject SCN while quantifying the demand has considered the total gross receipts which also includes the amount received for sale of semi-finished flat. On the basis of the same, Appellant submits that the proposition of the subject show cause notice demanding service tax on sale of semi-finished flat is not sustainable and thereby the impugned Order in Original and Order in Appeal so passed on the basis of such notice needs to be set aside.

9. The Ld. Appellate authority failed to give any finding on the submission of the appellant that "from the findings of the impugned order; it is clear that the adjudicating authority itself has admitted that there are two agreements out of which one is taxable and the other being not liable to service tax involving the transfer of immovable property. However, the impugned order while confirming the demand has not considered the same."

10. **Appellant submits that this Hon'ble CESTAT, Hyderabad in the Appellants own case for the period April 2014 to March 2015 (Final Order No. A/31078/2019 dated 19.11.2019 has remanded the matter to adjudicating authority directing the adjudicating authority to re-quantify the demand after excluding the value of sale deed by considering the allegations made in the Show Cause Notice.** The relevant extract is as follows

"7. We have considered the arguments on both sides and perused the records. There is no dispute that the show cause notice demanded service tax only on the amounts received after sale has been completed. Therefore, the amounts received towards sale deed were supposed not to have been included in the demand. However, prima facie, looking at the annexure to the SCN and the table presented before us by the learned CA as well as the reply to RTI query received by him, it does appear that sale deed value has been included while computing the demand and confirming it. Since the dispute is only regarding the computation of the demand and not on any specific point of law, we think it is a fit case to be remanded to the original authority to recalculate the demand after excluding the sale deed value"

11. Further, in an identical case the Hon'ble Jurisdictional CESTAT, in the case of Paramount Builders vs. Commr. Of Central Tax, vide Final Order No. A/30704/2019 dated 22.10.2019 has also clearly held that Sale deed

value should be deducted while computing the service tax as it represents sale of immovable property.

12. Further, in another identical case the Hon'ble Jurisdictional CESTAT, in the case of M/s. Alpine Estates vs. vs. Commr. Of Central Excise, vide Final Order No. A/30699/2019 dated 22.10.2019 and Miscellaneous Order No. M/30226/2022 dated 11.3.2022 has once again clearly held that Sale deed value should be deducted while computing the service tax as it represents sale of immovable property.

From all these decisions, it is clear that there is no requirement to pay service tax on sale deed values. Thereby, the impugned order needs to be set aside.

13. Without prejudice to above, Appellant submits that the sale of semi-finished flat is ***transfer of immovable property which is not leviable to service tax.*** In the present case, the agreement of sale deed is entered for sale/register of semi-finished flat which is an immovable property. Accordingly, the amount received for sale of semi-finished flat is not liable to service tax. On the basis of same, Appellant submits that the confirmation of demand by the impugned order is not sustainable and requires to be set aside.

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

15. It is further submitted that the Ld. Appellate authority also failed to properly appreciate the submissions made by the appellant that the impugned order in original vide Para 10 has given a finding that "*The noticee took the argument that they are not liable for pay Service tax on those flats sold after completion certificate as per Section 66E(b) of Finance Act*

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1994 and that after deduction of the same, they have paid the tax @ 40 % abatement on the remaining amounts received towards agreement for construction with customers. This is undisputedly a transaction involving (execution of works contract and accordingly Section 66 E (h) of Finance Act, 1994 ("service portion in the execution of a works contract") read with Rule 2A(ii) of the Service Tax (Determination of Value) Rules, 2006 are the relevant legal provisions in this instant case. The clauses under Section 66E(b) are independent of the aforesaid provisions and I am therefore of the view the clauses therein cannot be branched off and appended to existing provisions under Rule 2A (ii) of the Service Tax (Determination of Value) Rules, 2006 to keep out of consideration of those flats where total consideration was received after completion certificate. Moreover, the said Rules are very clear that the amount charged for the works contract is to be taken for arriving at the taxable value after abatement. In view of the above facts and law, it is held that the indivisible total consideration received by noticee on account of assignment of right in undivided share of land and the construction services thereon provided would constitute the total value of services involved and should have been the basis for determining value under Rule 2A (ii) of Valuation Rules".

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

17. Appellant further submits that value of 'agreement of sale' consists of two parts namely 'undivided portion of land' and 'semi-finished flat. The semi-finished flat represents the construction work already done prior to booking of flat by the prospective buyer. The work undertaken till that time

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of entering 'AOS' is nothing but work done for self as there is no service provider and receiver. It is settled law that there is no levy of service tax on the self-service and further to be a works contract, there should be a contract and any work done prior to entering of such contracts cannot be bought into the realm of works contract. In this regard reliance is placed on the following:

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

b) **Jurisdictional CESTAT decisions in case of Modi & Modi Construction Vs CCE, Hyderabad -II 2021 (45) GSTL 398 (Tri-Hyd) wherein it was held that "***11. The second question is the nature of the contract on which service tax is proposed to be charged. The SCN itself states that the plots along with semi-finished buildings were sold to the buyers under the sale agreement. Thereafter, a separate agreement was entered into with the individual home owners for completion of the building/structure as per the agreement. In other words, there is no agreement for completion of the entire complex but there are a number of agreements with each individual house owner for completion of their building. In other words, the individual house owner is engaging the appellant for construction of the complex for his personal use as residence. The explanation to Section 65 (91a) categorically states that personal use includes permitting the complex for use as residence by another person on rent or without consideration. Therefore, it does not matter whether the individual buyer uses the flat himself or rents it out.*

There is nothing on record to establish that the individual buyers do not fall under the aforesaid explanation. For this reason, we find no service tax is chargeable from the appellant on the agreements entered into by them with individual buyers for completion of their buildings as has been alleged in the SCN. Consequently, the demand needs to be set aside and we do so. Accordingly, the demands for interest and imposition of penalties also need to be set aside."

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

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

considered as goods therefore the liability to pay service under works contract service up till the execution of 'Agreement of sale' would not arise.

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

20. Appellant submits that the impugned order vide Para 7 has given a finding that the appellant has not challenged the valuation method adopted by the adjudicating authority in his Order in Original which is incorrect.

21. The appellant herein vide the Para No. 20, 21 and 22 of appeal grounds has clearly showed his dis-agreement on valuation aspect adopted by the adjudicating authority. Once, again the same are re-iterated as under:

22. The impugned Order in Original vide Para-8 has given a finding that *"the allegation in the notice is that they had short-paid service tax in contravention of Rule 2A(ii) of the Service Tax (Determination of Value) Rules, 2006 since the Appellant did not include the value of the land as part of the total amount charged for the works contract while arriving at the taxable value."*

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

24. Appellant further submits that once the sale deed is entered, the right in the semi-finished flat is transferred to the customers and for completion of balance construction, Appellant has been entering into construction agreement on which appropriate service tax has been already paid. In this regard, Appellant submits that the agreement entered with customer involves only transfer of property in goods along with services and does not

involve transfer of land as the same was already transferred to the customer by entering into sale deed. Once the transaction does not include land, there is no requirement to include the value of land while calculating the service tax. Hence, the finding of the impugned order that the value of land shall be included for the purpose of valuation is not correct and the same needs to be set aside.

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

25. The appellant herein submits that the various submissions were made with regards to non-taxability of Corpus fund, Electricity deposit, Water charges, Service tax etc., which were simply ignored by the appellate authority without giving any finding; the appellant once again re-produces the same hereafter in subsequent paras;

26. Appellant submits that the lower adjudicating authority while confirming the demand vide Para 11 stated as follows

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

the said rules as "sum total of the gross amount charged for the works contract and the fair market value of all goods and services supplied in or in relation to the execution of work contract, whether or not supplied under the same contract or any other contract after deducting

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

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

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

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

i) Corpus fund which is collected & totally kept in separate bank account and transferred to society/association once it is formed; collection of corpus fund & keeping in separate bank account and subsequent transfer to association/society is statutory requirement;

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

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

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

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

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

In Re: Re-quantification of demand

30. Without prejudice to above, in case any tax demand stands confirmed for the subject period, it is submitted that the amounts received towards construction agreement only should be taxed and not the total amount received. The details of service tax liability and payments made by Appellant are as follows

	April'15 to June'17

Particulars	As per Appellant	As per SCN	As per Order
Gross Receipts	7,81,36,512	7,81,36,512	7,81,36,512
Less: Deductions			
Sale Deed Value	7,14,70,558	-	-
VAT, Registration charges, stamp duty and other non-taxable receipts	52,46,706	38,59,385	38,59,385
Taxable value	**14,19,248**	7,42,77,127.00	7,42,77,127.00
Abatement @ 60%	8,51,548	-	
Abatement @ 70%		-	5,19,93,988
Net Taxable Value	5,67,699	-	2,22,83,138
Service Tax	79,478	42,01,762.00	32,23,306
Actually Paid	79,835	-	-
Short/(Excess) Paid	(357)	42,01,762.00	32,23,306

Cum-tax benefit under Section 67 should be extended

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

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

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

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

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

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

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

In Re: Interest and Penalties are not imposable

34. Appellant submits that where the Service Tax itself is not payable, the question of paying of interest on the same does not arise as held by the Supreme Court in **Prathiba Processors Vs. UOI**, 1996 (88) ELT 12 (SC).

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

36. Appellant submits that when the law gets amended retrospectively penalty under Section 76 is not imposable. Relied on CCE, Ranchi v. Pensol Industries Ltd 2003 (156) E.L.T. 998 (Tri. - Kolkata) where the penalty was set aside since tax became payable due to retrospective amendment.

37. Appellant submits that when the liability has arisen due to retrospective amendment, the penalties shall not be imposed. In this regard, reliance is placed on:

a) CCE, Meerut Vs Rama Vision Limited 2005 (181) ELT 201 (SC) wherein it was held that "4. *However, as provided by this Court in the case of Commissioner of Central Excise, Hyderabad, v. Associated Cement Companies Ltd. reported in 2005 (180) E.L.T. 3 (S.C.), we also take note of the fact that the impugned judgment is dated 4th May, 1999. The Validation Act came into force on 1st April, 2000. We are applying it today. The Respondent is absent. He will have to be given time to make payment. We, therefore, direct that the time to make payment, as provided in sub-clause 2(b) of Section 112, will only*

SEC'BAD

commence from the date intimation of this order is given to the Respondent by the Appellant . We are also of the view that on these facts penalty cannot be imposed. Thus the imposition of penalty is set aside."

b) Star India Pvt Ltd Vs CCE, Mumbai & Goa 2006 (1) STR 73 (SC) wherein it was held that *"7. In any event, it is clear from the language of the validation clause, as quoted by us earlier, that the liability was extended not by way of clarification but by way of amendment to the Finance Act with retrospective effect. It is well established that while it is permissible for the legislature to retrospectively legislate, such retrospectivity is normally not permissible to create an offence retrospectively. There were clearly judgments, decrees or orders of courts and Tribunals or other authorities, which required to be neutralised by the Validation Clause. We can only assume that the judgments, decree or orders etc. had, in fact, held that persons situate like the appellants were not liable as service providers. This is also clear from the Explanation to the Validation Section which says that no act or acts on the part of any person shall be punishable as an offence which would have been so punishable if the Section had not come into force."*

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

   a) Padmini Products v. Collector —1989 (43) E.L.T. 195 (S.C.)

   b) Commissioner v. Surat Textiles Mills Ltd. — 2004 (167) E.L.T. 379 (S.C.)

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

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

  a) Vipul Motors (P) Ltd. vs Commissioner of C. Ex., Jaipur-I 2008 (009) STR 0220 Tri.-Del

  b) Commissioner of Service Tax, Daman vs Meghna Cement Depot 2009 (015) STR 0179 Tri.- Ahmd

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

42. Without prejudice to the foregoing, Appellant submits that penalty is proposed under section 77. However, the subject show cause notice has

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not provided any reasons as to why how the penalty is applicable under section 77 of the Finance Act, 1994. Further, the Appellant is already registered under service tax under works contract service and filing returns regularly to the department. Accordingly, the penal provision mentioned under section 77 is not applicable for the present case. As the subject order has not considered these essential aspects, the penalty under section 77 is not sustainable and requires to be set aside.

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

Benefit of Section 80 should be extended

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

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

b) Whatever believed as taxable was duly paid voluntarily.

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

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

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

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

46. The Appellant craves leave to alter, add to and/or amend the aforesaid grounds.

47. The Appellant wishes to be heard in person before passing any order in this regard.

Signature of the Appellant

PRAYER

Wherefore it is prayed that

a. To set aside the impugned order to the extent aggrieved;
b. To hold that the impugned order has violated the judicial discipline:
c. To hold that impugned order has went beyond SCN;
d. To hold that service tax is not applicable on amount received towards Sale Deed;
e. To hold that service tax is not applicable on other non-taxable receipts
f. To hold that demand should be re-quantified;
g. To hold that cum-tax benefit under Section 67 should be extended;
h. To hold that no interest and penalties are leviable;
i. To hold that benefit of section 80 shall be extended;
j. To hold that service tax already paid should be appropriated;
k. Any other consequential relief shall be granted;

Signature of the Appellant

VERIFICATION

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

Verified today 31st day of January 2023

Place: Hyderabad

Signature of the Appellant

DECLARATION

I/We, Soham Modi, Partner of Appellant firm herein, do hereby declare that subject matter not previously filed or pending before any other legal forum including Hon'ble High Courts/Supreme Court.

The Appellant further declare that they have not previously filed any appeal, writ petition or suit regarding the Order-In-Appeal No. HYD-SVTAX-SC-AP2-061-22-23 (APP-II) dated 31.10.2022, before any court or any other authority or any other Bench of the Tribunal."

Declared today the 31st day of January 2023 at Hyderabad.

Signature of the Appellant

M. Jyothi

Phone No: [illegible]
Sold To/Issued To: [illegible]
Ramesh [illegible]
For Chem/ID Proof: [illegible]
Greenwood Estates [illegible]

₹ 000100/-

30A

IN THE CUSTOMS, CENTRAL EXCISE, AND SERVICE TAX APPELLATE TRIBUNAL, 1st FLOOR, REAR PORTION OF HMWSSB BUILDING, KHAIRATABAD, HYDERABAD -500 004.

Sub: Appeal against Order-In-Appeal No. HYD-SVTAX-SC-AP2-061-22-23 (APP-II) dated 31.10.2022 pertaining to M/s. Greenwood Estates.

I, **Soham Modi, Partner of M/s. Greenwood Estates,**hereby authorizes and appoint Hiregange& Associates LLP, Chartered Accountants, Hyderabad or their partners and qualified staff who are authorized to act as an authorized representative under the relevant provisions of the law, to do all or any of the following acts: -

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

This authorization will remain in force till it is duly revoked by me/us.
Executed this on 31st day of January 2023 at Hyderabad.

Signature of appellant

I the undersigned partner of M/s Hiregange& Associates LLP, Chartered Accountants, do hereby declare that the said M/s Hiregange& Associates LLP is a registered firm of Chartered Accountants and all its partners are Chartered Accountants holding certificate of practice and duly qualified to represent in above proceedings under 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: 31 .1.2023

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

For Hiregange& Associates LLP
Chartered Accountants

Venkata Prasad P
Partner (M.No. 236558)

I Partner/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	
3	Rasika Kasat	CA	243001	
4	Mohammad Shabaz	BA LLB	TS/2223/2016	

NOTARY

-Annexure-I

Annexure -2

22 30B

AFFIDAVIT

I, Soham Modi, aged about 52 years, S/o. Satish Modi, and Partner of M/s. Greenwood Estates, the appellant herein, do swear and state on oath that the amount of Rs.3,22,331/- (viz., Rs.70,507/- while filing ST-3 returns; Rs.1,61,913/- vide challan dated 17.9.2021 and Rs.9,328/- dated 26.5.2022 and Rs.80,583/- vide challan dated 7.2.2023 is paid towards mandatory pre deposit in terms of Section 35F of Central Excise Act, 1944 against Order-In-Original No. 07/2021-22-SEC-ADJN-ADC(ST) dated 29.07.2021 and against Order-In-Appeal No. HYD-SVTAX-SC-AP2-061-22-23 (APP-II) dated 31.10.2022.

I, Soham Modi, state that the above statement is true and correct to the best of my knowledge and belief.

Executed on this 31st January 2023 at Hyderabad

(Soham Modi)

NOTARY PUBLIC

NOTARY
NOTARIAL

ATTESTED
S.V.N. RAMA KRISHNA
M.Com.,LLB
ADVOCATE & NOTARY
12-11-236, Warasiguda,
SECUNDERABAD-500 061.
Phone No:9348872470

2 FEB 2023

Annexure - D

CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

SDR PRA REF REG HELP RET REP

Service Tax - ST-3

Logged in greenwood9 Sign Out

Form ST-3

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

PART - A	GENERAL INFORMATION				
A1	ORIGINAL RETURN	Yes		REVISED RETURN	No
A2	STC Number	AAHFG0711BST001	A3	Name of the Assessee	GREEN WOOD ESTATES
Address of Registered Unit		SOHAM MANSION 5-4-187/3 & 4 SOHAM MANSION M.G.ROAD SECUNDRABAD HO MG ROAD			
Commissionerate		SECUNDERABAD NEW	Division	SECUDERABAD NEW	Range: RAMGOPALPET-I
A4	Financial Year	2015-2016	A5	Return for the Period	April-September

RETURN FILING DETAILS

Due date for filing of this return	25/10/2015
Actual date of filing	21/10/2015
No of days beyond due date	0

A6

A 6.1	Has the Assessee opted to operate as "Large Taxpayer" Unit ('Y'/'N') (As defined under Rule 2(e)(ea) of the Central Excise Rules, 2002 read with Rule 2(1)(c)(cc) of the Service Tax Rules, 1994)	No
A 6.2	If reply to column A 6.1 is 'Y', name of Large Taxpayer Unit opted for	
A7	Premises Code Number	SW02D1A001
A8	Constitution of the Assessee	A Firm

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

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

Taxable Service for which Tax is being paid: Construction of residential complex service

A10 Assessee is liable to pay Service Tax on this taxable service as

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

A11 EXEMPTIONS

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

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

Sl.No	Notification Number	SLNo
1		

A12 ABATEMENTS

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

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

31

Sl.No	Notification Number	Sl. No.
1		

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

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

PART - B1 FOR SERVICE PROVIDER

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

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

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

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

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

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

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

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

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

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

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

Sl.No	Notification Number	Sl.No
1		

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

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

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

Provisional Assessment Order No.	Date

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

PART - B1 FOR SERVICE PROVIDER

Sl No.	Quarter	Apr-Jun	Jul-Sept	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided(including export of service and exempted service)	16243540	18880213	35123753
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	Gross Taxable Amount B1.7 = (B1.1+ B1.2 + B1.3 + B1.4 + B1.5 + B1.6)	16243540	18880213	35123753
B1.8	Amount charged against export of service provided or to be provided	0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than	0	0	0

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	export of service given at B1.8 and above)				
B1.10	Amount charged as Pure Agent		1654206	741846	2396052
B1.11	Amount claimed as abatement		196408	33838	230246
B1.12	Any other amount claimed as deduction, (please specify)	Towards Sale Deed Value	14261987	18081971	32343958
B1.13	**Total Amount claimed as Deduction** **B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)**		16112601	18857655	34970256
B1.14	**Net Taxable Value** **B1.14 = (B1.7 - B1.13)**		130939	22558	153497

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

Sl No.	Taxable Rate			Taxable Value		
	Tax Rate%	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Apr-Jun	Jul-Sept	Total
(1)	12	2	1	130939	0	130939
(2)	14	0	0	0	22558	22558

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

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

B1.17	**Service Tax payable**	15713	3158	18871
B1.18	**Less R&D Cess payable**	0	0	0
B1.19	**Net Service Tax payable** **B1.19 = (B1.17 - B1.18)**	15713	3158	18871
B1.20	**Education Cess payable**	314	0	314
B1.21	**Secondary & Higher Education Cess payable**	157	0	157

PART - C SERVICE TAX PAID IN ADVANCE

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

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

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

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

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

Sl No.	Quarter	Apr-Jun	Jul-Sept	Total
D1	In cash	0	0	0
D2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	15713	3158	18871
D3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) the ST Rules	0	0	0
D4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
D5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the	0	0	0

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	ST Rules			
D6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable property, on account of non availment of deduction of Property Tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0
D7	By Book Adjustment in the case of specified Govt. Departments	0	0	0
D8	Total Tax Paid D8 = (D1 + D2 + D3 + D4 + D5 + D6 + D7)	15713	3158	18871

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

E1	In cash	0	0	0
E2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	314	0	314
E3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) the ST Rules	0	0	0
E4	By adjustment of excess amount paid earlier as Service Tax and adjusted,by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
E5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
E6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0
E7	By Book Adjustment in case of specified Govt. Departments	0	0	0
E8	Total Education Cess Paid E8 = (E1 + E2 + E3 + E4 + E5 + E6 + E7)	314	0	314

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

F1	In cash	0	0	0
F2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	157	0	157
F3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) the ST Rules	0	0	0
F4	By adjustment of excess amount paid earlier as Service Tax and adjusted,by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
F5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
F6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non availment of deduction of Property Tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0
F7	By Book Adjustment in case of specified Govt. Departments	0	0	0
F8	Total Secondary And Higher Education Cess Paid F8 = (F1 + F2 + F3 + F4 + F5 + F6 + F7)	157	0	157

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

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

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PART - II

H1	DETAILS OF CHALLAN (vide which Service Tax, Education Cess, Secondary And Higher Education Cess and other amounts have been paid in cash)		
Sl No.	Quarter	Challan Number(CIN)	Amount
1			0

H2	Source Document details for payments made in advance/adjustment, for entries made at D3,D4,D5,D6,D7;DA2,DA3,DA4,DA5;E3,E4,E5,E6,E7;F3,F4,F5,F6,F7; G1 to G11				
Sl. No.	Sl. No. and description of payment entry in this return	Quarter	Challan/Document Number	Challan/Document Date	Amount
1					0

PART - I

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

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

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

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

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

I 3 CENVAT CREDIT TAKEN AND UTILISED

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

Sl No.	Details of Credit		Apr-Jun	Jul-Sept
I 3.1.1	Opening Balance		8372	4716
I 3.1.2	Credit taken			
I 3.1.2.1	on inputs		12057	1821
I 3.1.2.2	on capital goods		0	0
I 3.1.2.3	on input services received directly		0	0
I 3.1.2.4	as received from Input Service Distributor		0	0
I 3.1.2.5	from inter unit transfer by a LTU		0	0
I 3.1.2.6	any other credit taken, (please specify)		0	0
I 3.1.2.7	TOTAL CREDIT TAKEN		12057	1821

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	I 3.1.2.7 = (I 3.1.2.1 + I 3.1.2.2 + I 3.1.2.3 + I 3.1.2.4 + I 3.1.2.5 + I 3.1.2.6)		
I 3.1.3	Credit Utilised		
I 3.1.3.1	for payment of Service Tax	15713	3158
I 3.1.3.2	for payment of Education Cess on taxable services	0	0
I 3.1.3.3	for payment of Secondary And Higher Education Cess on taxable services	0	0
I 3.1.3.4	for payment of excise or any other duty	0	0
I 3.1.3.5	towards clearance of input goods and capital goods removed as such or after use	0	0
I 3.1.3.6	towards inter unit transfer to LTU	0	0
I 3.1.3.7	for Payment of amount under Rule 6(3) of the Cenvat Credit Rules, 2004	0	0
I 3.1.3.8	for any other payments/adjustments/reversal, (please specify)	0	0
I 3.1.3.9	TOTAL CREDIT UTILISED I 3.1.3.9 = (I 3.1.3.1 + I 3.1.3.2 + I 3.1.3.3 + I 3.1.3.4 + I 3.1.3.5 + I 3.1.3.6 + I 3.1.3.7 + I 3.1.3.8)	15713	3158
I 3.1.4	Closing Balance of CENVAT credit I 3.1.4={(I 3.1.1 + I 3.1.2.7)-I 3.1.3.9}	4716	3379

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

Sl No.	Details of Credit	Apr-Jun	Jul-Sept
I 3.2.1	Opening Balance of Education Cess	0	0
I 3.2.2	Credit of Education Cess taken		
I 3.2.2.1	on inputs	314	0
I 3.2.2.2	on capital goods	0	0
I 3.2.2.3	on input services received directly	0	0
I 3.2.2.4	as received from Input Service Distributor	0	0
I 3.2.2.5	from inter unit transfer by a LTU	0	0
I 3.2.2.6	for any other credit taken, (please specify)	0	0
I 3.2.2.7	Total credit of Education Cess taken I 3.2.2.7 = (I 3.2.2.1 + I 3.2.2.2 + I 3.2.2.3 + I 3.2.2.4 + I 3.2.2.5 + I 3.2.2.6)	314	0
I 3.2.3	Credit of Education Cess Utilised		
I 3.2.3.1	for payment of Education Cess on goods & services	314	0
I 3.2.3.2	towards payment of Education Cess on clearance of input goods and capital goods removed as such or after use	0	0
I 3.2.3.3	towards inter unit transfer to LTU	0	0
I 3.2.3.4	for any other payments/adjustments/reversal , (please specify)	0	0
I 3.2.3.5	Total credit of Education Cess utilised I 3.2.3.5 = (I 3.2.3.1 + I 3.2.3.2 + I 3.2.3.3 + I 3.2.3.4)	314	0
I 3.2.4	Closing Balance of Education Cess I 3.2.4 = {(I 3.2.1 + I 3.2.2.7) - I 3.2.3.5 }	0	0

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

Sl No.	Details of Credit	Apr-Jun	Jul-Sept
I 3.3.1	Opening Balance of SHEC	0	0
I 3.3.2	Credit of SHEC Cess taken		
I 3.3.2.1	on inputs	157	0
I 3.3.2.2	on capital goods	0	0
I 3.3.2.3	on input services received directly	0	0
I 3.3.2.4	as received from Input Service Distributor	0	0
I 3.3.2.5	from inter unit transfer by a LTU	0	0
I 3.3.2.6	any other credit taken, (please specify)	0	0
I 3.3.2.7	Total credit of SHEC taken I 3.3.2.7 = (I 3.3.2.1 + I 3.3.2.2 + I 3.3.2.3	157	0

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	+ I 3.3.2.4 + I 3.3.2.5 + I 3.3.2.6)		
I 3.3.3	Credit of SHEC Utilised		
I 3.3.3.1	for payment of SHEC on goods & services	157	0
I 3.3.3.2	towards payment of SHEC on clearance of input goods and capital goods removed as such or after use	0	0
I 3.3.3.3	towards inter unit transfer to LTU	0	0
I 3.3.3.4	for any other payments/adjustments/reversal , (please specify)	0	0
I 3.3.3.5	Total credit of SHEC utilised I 3.3.3.5 = (I 3.3.3.1 + I 3.3.3.2 + I 3.3.3.3 + I 3.3.3.4)	157	0
I 3.3.4	Closing Balance of SHEC I 3.3.4 = ((I 3.3.1 + I 3.3.2.7) - I 3.3.3.5)	0	0

PART - K SELF ASSESSMENT MEMORANDUM

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

Name	SOHAM SATISH MODI		
Place	SECUNDERABAD	Date	21/10/2015
Revised Date			

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

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

Close Print

ACES Application Processing Time : < 1 Second

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CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

SDR PRA REF REG HELP RET REP

Service Tax - ST-3

Logged in greenwood9 Sign Out

Form ST-3

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

PART - A	GENERAL INFORMATION				
A1	ORIGINAL RETURN	Yes		REVISED RETURN	No
A2	STC Number	AAHFG0711BST001	A3	Name of the Assessee	GREEN WOOD ESTATES
Address of Registered Unit		SOHAM MANSION 5-4-187/3 & 4 SOHAM MANSION M.G.ROAD SECUNDRABAD HO MG ROAD			
Commissionerate		SECUNDERABAD NEW	Division	SECUDERABAD NEW	Range: RAMGOPALPET-I
A4	Financial Year	2015-2016	A5	Return for the Period	October-March

RETURN FILING DETAILS

Due date for filing of this return	25/04/2016
Actual date of filing	18/04/2016
No of days beyond due date	0

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

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

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

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

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

Sl.No	Notification Number	Sl.No
1		

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

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Sl.No	Notification Number	Sl. No.
1		

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

Provisional Assessment Order No.	Date

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

PART - B1 FOR SERVICE PROVIDER

Sl No.	Quarter	Oct-Dec	Jan-Mar	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided(including export of service and exempted service)	0	0	0
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	Gross Taxable Amount B1.7 = (B1.1+ B1.2 + B1.3 + B1.4 + B1.5 + B1.6)	0	0	0
B1.8	Amount charged against export of service provided or to be provided	0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 and above)	0	0	0
B1.10	Amount charged as Pure Agent	0	0	0
B1.11	Amount claimed as abatement	0	0	0
B1.12	Any other amount claimed as deduction, (please specify)	0	0	0
B1.13	Total Amount claimed as Deduction B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)	0	0	0
B1.14	Net Taxable Value B1.14 = (B1.7 - B1.13)	0	0	0
B1.15	Service Tax Rate-wise breakup of NET TAXABLE VALUE(B1.14):Advalorem Rate			

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

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

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

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

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

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

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

Taxable Service for which Tax is being paid	Works contract service

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

A11 EXEMPTIONS

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

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

Sl.No	Notification Number	Sl.No
1		

A12 ABATEMENTS

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

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

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

A13 PROVISIONAL ASSESSMENT

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

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

Provisional Assessment Order No.	Date

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

PART - B1 FOR SERVICE PROVIDER

Sl No.	Quarter	Oct-Dec	Jan-Mar	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided(including export of service and exempted service)	3527566	10584481	14112047
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0	0

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B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	**Gross Taxable Amount** **B1.7 = (B1.1+ B1.2 + B1.3 + B1.4 + B1.5 + B1.6)**	3527566	10584481	14112047
B1.8	Amount charged against export of service provided or to be provided	0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 and above)	0	0	0
B1.10	Amount charged as Pure Agent	626805	702381	1329186
B1.11	Amount claimed as abatement	26917	0	26917
B1.12	Any other amount claimed as deduction, (please specify) — Towards Sale Deed Value	2855900	9882100	12738000
B1.13	**Total Amount claimed as Deduction** **B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)**	3509622	10584481	14094103
B1.14	**Net Taxable Value** **B1.14 = (B1.7 - B1.13)**	17944	0	17944

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

Sl No.	Taxable Rate				Taxable Value		
	Tax Rate%	Swachh Bharat Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Oct-Dec	Jan-Mar	Total
(1)	14	0.5	0	0	17944	0	17944

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

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

B1.17	**Service Tax payable**	2512	0	2512
B1.18	**Less R&D Cess payable**	0	0	0
B1.19	**Net Service Tax payable** **B1.19 = (B1.17 - B1.18)**	2512	0	2512
B1.20	**Education Cess payable**	0	0	0
B1.21	**Secondary & Higher Education Cess payable**	0	0	0
B1.22	**Swachh Bharat Cess payable based on entries in B1.15**	90	0	90
B1.23	**Swachh Bharat Cess payable based on entries in B1.16**	0	0	0
B1.24	**Total Swachh Bharat Cess payable** **(B1.24 = B1.22 + B1.23)**	90	0	90

PART - C SERVICE TAX PAID IN ADVANCE

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

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

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

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

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

Sl No.	Quarter	Oct-Dec	Jan-Mar	Total
D1	In cash	1	0	1
D2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	2511	0	2511
D3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) the ST Rules	0	0	0
D4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
D5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
D6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable property, on account of non availment of deduction of Property Tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0
D7	By Book Adjustment in the case of specified Govt Departments	0	0	0
D8	Total Tax Paid D8 = (D1 + D2 + D3 + D4 + D5 + D6 + D7)	2512	0	2512

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

DA1	Swachh Bharat Cess Paid in Cash	90	0	90
DA2	By adjustment of amount paid as SBC in advance under Rule 6(1A) of the ST Rules	0	0	0
DA3	By adjustment of excess amount paid earlier as SBC and adjusted, by taking credit of such excess SBC paid, in this period under Rule 6(3) of the ST Rules	0	0	0
DA4	By adjustment of excess amount paid earlier as SBC and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
DA5	By Book adjustment in the case of specified Government departments	0	0	0
DA6	Total Swachh Bharat Cess Paid DA6 = (DA1 + DA2 + DA3 + DA4 + DA5)	90	0	90

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

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

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

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

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

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

G1	Arrears of Revenue(Tax amount) paid in cash	0	0	0
G2	Arrears of Revenue(Tax amount) paid by utilising CENVAT credit	0	0	0
G3	Arrears of Education Cess paid in cash	0	0	0
G4	Arrears of Education Cess paid by utilising CENVAT credit	0	0	0
G5	Arrears of Secondary & Higher Education Cess paid in cash	0	0	0
G6	Arrears of Secondary & Higher Education Cess paid by utilising CENVAT credit	0	0	0
G7	Amount paid in terms of Section 73A of Finance Act, 1994	0	0	0
G8	Interest paid (in cash only)	0	0	0
G9	Penalty paid (in cash only)	0	0	0
G10	Amount of Late Fees paid,if any	0	0	0
G11	Any Other Amount paid, (please specify)	0	0	0
G12	**Total payment of Arrears,Interest,Penalty and any other amount, etc, made ** G12 = (G1 + G2 + G3 + G4 + G5 + G6 + G7 + G8 + G9 + G10 + G11)	0	0	0
G13	Arrears of Swachh Bharat Cess paid in cash	0	0	0
G14	Interest on Swachh Bharat Cess paid in cash	9	0	9
G15	Penalty on Swachh Bharat Cess paid in cash	0	0	0
G16	**Total payment of Arrears, Interest, and Penalty on Swachh Bharat Cess** G16 = (G13 + G14 + G15)	9	0	9

PART - H

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

Sl No.	Quarter	Challan Number(CIN)	Amount
1	Oct-Dec	05102471804201650423	100

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

Sl. No.	Sl. No. and description of payment entry in this return	Quarter	Challan/Document Number	Challan/Document Date	Amount
1		Oct-Dec	05102471804201650423	18/04/2016	9

PART - I

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

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

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

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	services [refer to Rule 6(3)(iii) of CENVAT Credit Rules, 2004]("Y"/"N")	

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

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

I 3 CENVAT CREDIT TAKEN AND UTILISED

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

Sl No.	Details of Credit		Oct-Dec	Jan-Mar
I 3.1.1	Opening Balance		3379	3042
I 3.1.2	**Credit taken**			
I 3.1.2.1	on inputs		2174	7670
I 3.1.2.2	on capital goods		0	0
I 3.1.2.3	on input services received directly		0	0
I 3.1.2.4	as received from Input Service Distributor		0	0
I 3.1.2.5	from inter unit transfer by a LTU		0	0
I 3.1.2.6	any other credit taken, (please specify)		0	0
I 3.1.2.7	**TOTAL CREDIT TAKEN I 3.1.2.7 = (I 3.1.2.1 + I 3.1.2.2 + I 3.1.2.3 + I 3.1.2.4 + I 3.1.2.5 + I 3.1.2.6)**		2174	7670
I 3.1.3	**Credit Utilised**			
I 3.1.3.1	for payment of Service Tax		2511	0
I 3.1.3.2	for payment of Education Cess on taxable services		0	0
I 3.1.3.3	for payment of Secondary And Higher Education Cess on taxable services		0	0
I 3.1.3.4	for payment of excise or any other duty		0	0
I 3.1.3.5	towards clearance of input goods and capital goods removed as such or after use		0	0
I 3.1.3.6	towards inter unit transfer to LTU		0	0
I 3.1.3.7	for Payment of amount under Rule 6(3) of the Cenvat Credit Rules, 2004		0	0
I 3.1.3.8	for any other payments/adjustments/reversal, (please specify)		0	0
I 3.1.3.9	**TOTAL CREDIT UTILISED I 3.1.3.9 = (I 3.1.3.1 + I 3.1.3.2 + I 3.1.3.3 + I 3.1.3.4 + I 3.1.3.5 + I 3.1.3.6 + I 3.1.3.7 + I 3.1.3.8)**		2511	0
I 3.1.4	**Closing Balance of CENVAT credit I 3.1.4=((I 3.1.1 + I 3.1.2.7)-I 3.1.3.9)**		3042	10712

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

Sl No.	Details of Credit	Oct-Dec	Jan-Mar
I 3.2.1	**Opening Balance of Education Cess**	0	0
I 3.2.2	**Credit of Education Cess taken**		
I 3.2.2.1	on inputs	0	0
I 3.2.2.2	on capital goods	0	0
I 3.2.2.3	on input services received directly	0	0
I 3.2.2.4	as received from Input Service Distributor	0	0
I 3.2.2.5	from inter unit transfer by a LTU	0	0

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

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

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

PART - K SELF ASSESSMENT MEMORANDUM

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

Name	SOHAM SATISH MODI		
Place	SECUNDERABAD	Date	18/04/2016
Revised Date			

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

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

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CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

SDR PRA REF REG HELP RET REP

Service Tax - ST-3

Logged in greenwood3 Sign Out

Form ST-3

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

Following issues have been found in your return :

Sl.No	Error Code	Description
1	V2SRC11	Abatement Notification No.(026/2012-S.T.) and Serial No.(1) is not applicable to the Service (Works contract service) and/or for the return period.
2	V2SRC04	The Opening Balance (Rs.0/-) of CENVAT Credit of Service Tax entered in the current return at I 3.1.1 is not equal to the Closing Balance (Rs.10712/-) of the immediately preceding return at I 3.1.4. Differential amount is (Rs.-10712/-).

PART - A	GENERAL INFORMATION					
A1	ORIGINAL RETURN	Yes		REVISED RETURN	No	
A2	STC Number	AAHFG0711BST001	A3	Name of the Assessee	GREEN WOOD ESTATES	
Address of Registered Unit		SOHAM MANSION 5-4-187/3 & 4 SOHAM MANSION M.G.ROAD SECUNDRABAD HO MG ROAD				
Commissionerate		SECUNDERABAD NEW	Division	SECUDERABAD NEW	Range	RAMGOPALPET-I
A4	Financial Year	2016-2017	A5	Return for the Period	April-September	

RETURN FILING DETAILS

Due date for filing of this return	25/10/2016
Actual date of filing	22/10/2016
No of days beyond due date	0

A6		
A 6.1	Has the Assessee opted to operate as "Large Taxpayer" unit ('Y'/'N') (As defined under Rule 2(e)(ea) of the Central Excise Rules, 2002 read with Rule 2(1)(e)(ea) of the Service Tax Rules, 1994)	No
A 6.2	If reply to column A 6.1 is 'Y', name of Large Taxpayer Unit opted for	
A7	Premises Code Number	SWD201A001
A8	Constitution of the Assessee	A firm

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

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

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

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

Sl.No	Notification Number	Sl.No

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1	

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

Sl.No	Notification Number	Sl. No.
1		

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

Provisional Assessment Order No.	Date

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

PART - B1 FOR SERVICE PROVIDER

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

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

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

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

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

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

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

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

Taxable Service for which Tax is being paid	Works contract service

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

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

Sl.No	Notification Number	Sl.No
1		

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

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

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

Provisional Assessment Order No.	Date

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

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PART - B1	FOR SERVICE PROVIDER				
Sl No.	Quarter		Apr-Jun	Jul-Sept	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided(Including export of service and exempted service)		18878658	6931357	25810015
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued		0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued		0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued		0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money		0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge		0	0	0
B1.7	Gross Taxable Amount B1.7 = (B1. 1+ B1.2 + B1.3 + B1.4 + B1.5 + B1.6)		18878658	6931357	25810015
B1.8	Amount charged against export of service provided or to be provided		0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 and above)		0	0	0
B1.10	Amount charged as Pure Agent		389306	847663	1236969
B1.11	Amount claimed as abatement		424138	930	425068
B1.12	Any other amount claimed as deduction, (please specify)	Towards Receipts received after OC dated booking flats	17782456	6082144	23864600
B1.13	Total Amount claimed as Deduction B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)		18595900	6930737	25526637
B1.14	Net Taxable Value B1.14 = (B1.7 - B1.13)		282758	620	283378

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

Sl No.	Taxable Rate					Taxable Value		
	Tax Rate%	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Apr-Jun	Jul-Sept	Total
(1)	14	0.5	0	0	0	156238	0	156238
(2)	14	0.5	0.5	0	0	126520	620	127140

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

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

B1.17	Service Tax payable		39586	87	39673
B1.18	Less R&D Cess payable		0	0	0
B1.19	Net Service Tax payable B1.19 = (B1.17 - B1.18)		39586	87	39673
B1.20	Education Cess payable		0	0	0
B1.21	Secondary & Higher Education Cess payable		0	0	0
B1.22	Swachh Bharat Cess payable based on entries in B1.15		1414	3	1417
B1.23	Swachh Bharat Cess payable based on entries in B1.16		0	0	0
B1.24	Total Swachh Bharat Cess payable (B1.24 = B1.22 + B1.23)		1414	3	1417
B1.25	Krishi Kalyan Cess payable based on entries in serial number B1.15		633	3	636

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B1.26	Krishi Kalyan Cess payable based on entries in serial number B1.16	0	0	0
B1.27	Total Krishi Kalyan Cess payable B1.27 = B1.25+B1.26SOC	633	3	636

PART - C SERVICE TAX PAID IN ADVANCE

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

Sl No.	Quarter	Apr-Jun	Jul-Sept	Total
C1	Amount of Service Tax deposited in advance	0	0	0
C1.1	Swachh Bharat Cess deposited in advance	0	0	0
C1.2	Krishi Kalyan Cess deposited in advance	0	0	0
C2	Amount of Education Cess deposited in advance	0	0	0
C3	Amount of Secondary & Higher Education Cess deposited in advance	0	0	0
C4	Challan Nos & Amount			

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

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

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

Sl No.	Quarter	Apr-Jun	Jul-Sept	Total
D1	In cash	39586	87	39673
D2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
D3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) the ST Rules	0	0	0
D4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
D5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
D6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable property, on account of non availment of deduction of Property Tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0
D7	By Book Adjustment in the case of specified Govt Departments	0	0	0
D8	Total Tax Paid D8 = (D1 + D2 + D3 + D4 + D5 + D6 + D7)	39586	87	39673

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

DA1	Swachh Bharat Cess Paid in Cash	1414	3	1417
DA2	By adjustment of amount paid as SBC in advance under Rule 6(1A) of the ST Rules	0	0	0
DA3	By adjustment of excess amount paid earlier as SBC and adjusted, by taking credit of such excess SBC paid, in this period under Rule 6(3) of the ST Rules	0	0	0
DA4	By adjustment of excess amount paid earlier as SBC and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
DA4.1	By adjustment of excess amount paid earlier as SBC in respect of service of Renting of Immovable Property, on account of non-availment of deduction of property tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0
DA5	By Book adjustment in the case of specified Government departments	0	0	0
DA6	Total Swachh Bharat Cess Paid DA6 = (DA1 + DA2 + DA3 + DA4 + DA5)	1414	3	1417

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

DB1	In cash	633	3	636
DB2	By CENVAT credit (not applicable where the service tax is liable to be paid by the recipient of service) of the ST Rules	0	0	0

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DB3	By adjustment of amount paid as service tax in advance under Rule 6(1A) of the ST Rules	0	0	0
DB4	By adjustment of excess amount paid earlier as service tax and adjusted, by taking credit of such excess service tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
DB5	By adjustment of excess amount paid earlier as service tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
DB6	By adjustment of excess amount paid earlier as service tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of property tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0
DB7	By book adjustment in the case of specified Government departments	0	0	0
DB8	Total Krishi Kalyan Cess paid DB8=DB1+DB2+DB3+DB4+DB5+DB6+DB7	633	3	636

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

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

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

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

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

G1	Arrears of Revenue(Tax amount) paid in cash	0	0	0
G2	Arrears of Revenue(Tax amount) paid by utilising CENVAT credit	0	0	0
G3	Arrears of Education Cess paid in cash	0	0	0
G4	Arrears of Education Cess paid by utilising CENVAT credit	0	0	0
G5	Arrears of Secondary & Higher Education Cess paid in cash	0	0	0
G6	Arrears of Secondary & Higher Education Cess paid by utilising CENVAT credit	0	0	0
G7	Amount paid in terms of Section 73A of Finance Act, 1994	0	0	0
G8	Interest paid (in cash only)	0	0	0
G9	Penalty paid (in cash only)	0	0	0

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G10	Amount of Late Fees paid,if any	0	0	0
G11	Any Other Amount paid, (please specify)	0	0	0
G12	Total payment of Arrears,Interest,Penalty and any other amount, etc. made G12 = (G1 + G2 + G3 + G4 + G5 + G6 + G7 + G8 + G9 + G10 + G11)	0	0	0
G13	Arrears of Swachh Bharat Cess paid in cash	0	0	0
G14	Interest on Swachh Bharat Cess paid in cash	0	0	0
G15	Penalty on Swachh Bharat Cess paid in cash	0	0	0
G16	Total payment of Arrears, Interest, and Penalty on Swachh Bharat Cess G16 = (G13 + G14 + G15)	0	0	0
G17	Arrears of Krishi Kalyan Cess paid in cash	0	0	0
G18	Arrears of Krishi Kalyan Cess paid by utilising Cenvat Credit	0	0	0
G19	Interest on Krishi Kalyan Cess paid in cash	0	0	0
G20	Penalty on Krishi Kalyan Cess paid in cash	0	0	0
G21	Total payment of arrears, interest, penalty on Krishi Kalyan Cess G21= G17 +G18+G19+G20	0	0	0

PART - H

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

Sl No.	Quarter	Challan Number(CIN)	Amount
1	Apr-Jun	01106341009201600028	41679
2	Jul-Sep	01106340010201600135	93

H2 D3, D4, D5, D6, D7; DA2, DA3, DA4, DA4.1 ,DA5; DB3, DB4, DB5, DB6, DB7; E3, E4, E5, E6, E7; F3, F4, F5, F6, F7; & G1 to G11 and G13 to G15 and G17 to G20

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

PART - I

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

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

I 1.1	Whether providing any exempted service or non-taxable service('Y'/'N')	No
I 1.2	Whether manufacturing any exempted excisable goods('Y'/'N')	No
I 1.3	If reply to I1.1 OR I1.2 is 'Y', whether exclusively engaged either in the provision of exempted services or in the manufature of exempted goods [refer to rule 6(2) of the CENVAT Credit Rules 2004] ('Y'/'N')	No
I 1.3.1	If reply to I1.3 is 'N' (i.e., providing both exempted and non-exempted good/services), Whether paying an amount equal to 2%/7%/6% of value of the value of exempted services/goods under rule 6(3) (i) of CENVAT Credit Rules, 2004('Y'/'N')	No

If answer to I1.3.1 is 'N' (i.e., opting to pay under Rule 6(3)(ii) read with rule 6(3A) of CENVAT Credit Rules, 2004), then -

I 1.4	Value of exempted goods manufactured during the preceding financial year	0
I 1.5	Value of exempted services provided during the preceding financial year	0
I 1.6	Total value of exempted goods manufactured and services provided during the preceding financial year [refer to E in rule 6(3A)(b)(iv)] I1.6=[I1.4+I1.5]	0
I 1.7	Value of non-exempted goods manufactured during the preceding financial year	0
I 1.8	Value of non-exempted services provided during the preceding financial year	0
I 1.9	Total value of non-exempted goods manufactured and services provided during the preceding financial year I1.9=(I1.7+I1.8)	0
I 1.10	Total value of goods manufactured and services provided during the preceding financial year [refer to F in rule 6(3A)(b)(iv)]I1.10=(I1.6+I1.9)	0

Sl No.	Details of Credit	Apr-Jun	Jul-Sept
I 1.11	Total credit of inputs and input services taken [refer to T in rule 6(3A)(b)]	0	0
I 1.11.1	Ineligible credit [refer to A in rule 6(3A)(b)(i)]	0	0
I 1.11.2	Eligible credit [refer to B in rule 6(3A)(b)(ii)]	0	0
I 1.11.3	Common credit [refer to C in rule 6(3A)(b)(iii)]	0	0

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	C=T-(A+B) I1.11.3=[I1.11 - (I1.11.1+I1.11.2)]		
I 1.11.4	Ineligible common credit [refer to D in rule 6(3A)(b)(iv)] D=(E/F) x C I.1.11.4=[(I1.6/ I1.10) x I1.11.3]	0	0
I 1.11.5	Eligible common credit (refer to G in rule 6(3A)(b)(v)] G=C-D I.1.11.5=[I1.11.3 - I.1.11.4)	0	0
I 1.12	Amount reversed under rule 6(3B) for banking companies and financial institutions	0	0

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

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

I 3 CENVAT CREDIT TAKEN AND UTILISED

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

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

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

Sl No.	Details of Credit	Apr-Jun	Jul-Sept
I 3.2.1	Opening Balance of Education Cess	0	0
I 3.2.2	Credit of Education Cess taken		
I 3.2.2.1	on inputs	0	0

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

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

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

I3.4 DETAILS OF CENVAT CREDIT OF KRISHI KALYAN CESS TAKEN & UTILISATION THEREOF ADD

Sl No.	Details of Credit	Apr-Jun	Jul-Sept
I 3.4.1	**Opening Balance of Krishi Kalyan Cess**	0	0
I 3.4.2	**Credit of Krishi Kalyan Cess taken**		
I 3.4.2.1	on input services received directly	0	0
I 3.4.2.2	as received from Input Service Distributor	0	0
I 3.4.2.3	Any other credit taken (please specify)	0	0
I 3.4.2.4	Total credit of Krishi Kalyan Cess taken I3.4.2.4= (I3.4.2.1+I3.4.2.2+I3.4.2.3)	0	0
I 3.4.3	**Credit of Krishi Kalyan Cess utilised**		
I 3.4.3.1	**for payment of Krishi Kalyan Cess on services**	0	0

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I 3.4.3.2	for any other payments/adjustments/ reversal (please specify)		0	0
I 3.4.3.3	Total credit of Krishi Kalyan Cess utilised I3.4.3.3= (I3.4.3.1+I3.4.3.2)		0	0
I 3.4.4	Closing Balance of Krishi Kalyan Cess I3.4.4=((I3.4.1+I3.4.2.4)- I3.4.3.3)		0	0

PART - K SELF ASSESSMENT MEMORANDUM

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

Name	SOHAM SATISH MODI		
Place	SECUNDERABAD	Date	22/10/2016
Revised Date			

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

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

Close Print

ACES Application Processing Time : < 1 Second

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CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

SDR PRA REF REG HELP RET REP

Service Tax - ST-3

Logged in greenwood9 Sign Out

Form ST-3

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

Following issues have been found in your return :

Sl.No	Error Code	Description
1	V25RC12	The Challan Number { 00006340105201700019 } for (Rs.7387/-) in H1 section does not exist and/or is not matching with the Registration Number available in the database.

PART - A	GENERAL INFORMATION				
A1	ORIGINAL RETURN	Yes		REVISED RETURN	No
A2	STC Number	AAHFG0711BST001	A3	Name of the Assessee	GREEN WOOD ESTATES
Address of Registered Unit		SOHAM MANSION 5-4-187/3 & 4 SOHAM MANSION M.G.ROAD SECUNDRABAD HO MG ROAD			
Commissionerate		SECUNDERABAD NEW	Division	SECUDERABAD NEW	Range RAMGOPALPET-I
A4	Financial Year	2016-2017	A5	Return for the Period	October-March

RETURN FILING DETAILS

Due date for filing of this return	30/04/2017
Actual date of filing	28/05/2017
No of days beyond due date	28

A6

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

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

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

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

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

Sl.No	Notification Number	Sl.No
1		

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

Sl.No	Notification Number	Sl. No.
1		

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

Provisional Assessment Order No.	Date

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

PART - B1 FOR SERVICE PROVIDER

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

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

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

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

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

B1.17	Service Tax payable	0	0	0
B1.18	Less R&D Cess payable	0	0	0

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

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

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

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

A11 EXEMPTIONS

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

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

Sl.No	Notification Number	Sl.No
1		

A12 ABATEMENTS

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

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

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

A13 PROVISIONAL ASSESSMENT

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

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

Provisional Assessment Order No.	Date

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

PART - B1 FOR SERVICE PROVIDER

Sl No.	Quarter	Oct-Dec	Jan-Mar	Total

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B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided(including export of service and exempted service)	2847107	198667	3045774
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	**Gross Taxable Amount** B1.7 = (B1. 1+ B1.2 + B1.3 + B1.4 + B1.5 + B1.6)	2847107	198667	3045774
B1.8	Amount charged against export of service provided or to be provided	0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 and above)	0	0	0
B1.10	Amount charged as Pure Agent	360491	62520	423011
B1.11	Amount claimed as abatement	54970	13880	68850
B1.12	Any other amount claimed as deduction, (please specify) — Sale Deed Value	2395000	113000	2508000
B1.13	**Total Amount claimed as Deduction** B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)	2810461	189408	2999869
B1.14	**Net Taxable Value** B1.14 = (B1.7 - B1.13)	36646	9259	45905

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

Sl No.	Taxable Rate					Taxable Value		
	Tax Rate%	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Oct-Dec	Jan-Mar	Total
(1)	14	0.5	0	0	0	36646	0	36646
(2)	14	0.5	0.5	0	0	0	9259	9259

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

Sl No.	Taxable Rate					Taxable Units		
	Specific Rate	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Oct-Dec	Jan-Mar	Total
(1)	0	0	0	0	0	0	0	0

B1.17	**Service Tax payable**	5130	1296	6426
B1.18	**Less R&D Cess payable**	0	0	0
B1.19	**Net Service Tax payable** B1.19 = (B1.17 - B1.18)	5130	1296	6426
B1.20	**Education Cess payable**	0	0	0
B1.21	**Secondary & Higher Education Cess payable**	0	0	0
B1.22	**Swachh Bharat Cess payable based on entries in B1.15**	183	46	229
B1.23	**Swachh Bharat Cess payable based on entries in B1.16**	0	0	0
B1.24	**Total Swachh Bharat Cess payable** (B1.24 = B1.22 + B1.23)	183	46	229
B1.25	**Krishi Kalyan Cess payable based on entries in serial number B1.15**	0	46	46
B1.26	**Krishi Kalyan Cess payable based on entries in serial number B1.16**	0	0	0
B1.27	**Total Krishi Kalyan Cess payable B1.27 = B1.25+B1.26ODC**	0	46	46

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PART - C SERVICE TAX PAID IN ADVANCE

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

Sl N.o	Quarter	Oct-Dec	Jan-Mar	Total
C1	Amount of Service Tax deposited in advance	0	0	0
C1.1	Swachh Bharat Cess deposited in advance	0	0	0
C1.2	Krishi Kalyan Cess deposited in advance	0	0	0
C2	Amount of Education Cess deposited in advance	0	0	0
C3	Amount of Secondary & Higher Education Cess deposited in advance	0	0	0
C4	Challan Nos & Amount			

SL No.	Challan Number(CIN)	Amount
1		0

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

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

Sl No.	Quarter	Oct-Dec	Jan-Mar	Total
D1	In cash	5130	1296	6426
D2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
D3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) the ST Rules	0	0	0
D4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
D5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
D6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable property, on account of non availment of deduction of Property Tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0
D7	By Book Adjustment in the case of specified Govt Departments	0	0	0
D8	Total Tax Paid D8 = (D1 + D2 + D3 + D4 + D5 + D6 + D7)	5130	1296	6426

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

DA1	Swachh Bharat Cess Paid in Cash	183	46	229
DA2	By adjustment of amount paid as SBC in advance under Rule 6(1A) of the ST Rules	0	0	0
DA3	By adjustment of excess amount paid earlier as SBC and adjusted, by taking credit of such excess SBC paid, in this period under Rule 6(3) of the ST Rules	0	0	0
DA4	By adjustment of excess amount paid earlier as SBC and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
DA4.1	By adjustment of excess amount paid earlier as SBC in respect of service of Renting of Immovable Property, on account of non-availment of deduction of property tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0
DA5	By Book adjustment in the case of specified Government departments	0	0	0
DA6	Total Swachh Bharat Cess Paid DA6 = (DA1 + DA2 + DA3 + DA4 + DA5)	183	46	229

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

DB1	In cash	183	46	229
DB2	By CENVAT credit (not applicable where the service tax is liable to be paid by the recipient of service) of the ST Rules	0	0	0
DB3	By adjustment of amount paid as service tax in advance under Rule 6(1A) of the ST Rules	0	0	0
DB4	By adjustment of excess amount paid earlier as service tax and adjusted, by taking credit of such excess service tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
DB5	By adjustment of excess amount paid earlier as service tax and adjusted in this period under Rule 6(4A) of the	0	0	0

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	ST Rules			
DB6	By adjustment of excess amount paid earlier as service tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of property tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0
DB7	By book adjustment in the case of specified Government departments	0	0	0
DB8	Total Krishi Kalyan Cess paid DB8=DB1+DB2+DB3+DB4+DB5+DB6+DB7	183	46	229

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

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

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

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

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

G1	Arrears of Revenue(Tax amount) paid in cash	0	0	0
G2	Arrears of Revenue(Tax amount) paid by utilising CENVAT credit	0	0	0
G3	Arrears of Education Cess paid in cash	0	0	0
G4	Arrears of Education Cess paid by utilising CENVAT credit	0	0	0
G5	Arrears of Secondary & Higher Education Cess paid in cash	0	0	0
G6	Arrears of Secondary & Higher Education Cess paid by utilising CENVAT credit	0	0	0
G7	Amount paid in terms of Section 73A of Finance Act, 1994	0	0	0
G8	Interest paid (in cash only)	0	3	3
G9	Penalty paid (in cash only)	0	0	0
G10	Amount of Late Fees paid,if any	0	500	500
G11	Any Other Amount paid, (please specify)	0	0	0
G12	Total payment of Arrears,Interest,Penalty and any other amount, etc. made G12 = (G1 + G2 + G3 + G4 + G5 + G6 + G7 + G8 + G9 + G10 + G11)	0	503	503

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G13	Arrears of Swachh Bharat Cess paid in cash	0	0	0
G14	Interest on Swachh Bharat Cess paid in cash	0	0	0
G15	Penalty on Swachh Bharat Cess paid in cash	0	0	0
G16	Total payment of Arrears, Interest, and Penalty on Swachh Bharat Cess G16 = [G13 + G14 + G15]	0	0	0
G17	Arrears of Krishi Kalyan Cess paid in cash	0	0	0
G18	Arrears of Krishi Kalyan Cess paid by utilizing Cenvat Credit	0	0	0
G19	Interest on Krishi Kalyan Cess paid in cash	0	0	0
G20	Penalty on Krishi Kalyan Cess paid in cash	0	0	0
G21	Total payment of arrears, interest, penalty on Krishi Kalyan Cess G21= G17 +G18+G19+G20	0	0	0

PART - H

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

Sl No.	Quarter	Challan Number(CIN)	Amount
1	Jan-Mar	00006340105201700019	7387

H2 D3, D4, D5, D6, D7; DA3, DA3, DA4, DA4.1 ,DA5; DB3, DB4, DB5, DB6, DB7; E3, E4, E5, E6, E7; F3, F4, F5, F6, F7; & G1 to G11 and G13 to G15 and G17 to G20

Sl. No.	Sl. No. and decription of payment entry in this return	Quarter	Challan/Document Number	Challan/Document Date	Amount
1	G8-Other amounts paid - Interest	Jan-Mar	00006340105201700019	01/05/2017	3
2	G10-Other amounts paid - [Late Fee]	Jan-Mar	00006340105201700019	01/05/2017	500

PART - I

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

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

I 1.1	Whether providing any exempted service or non-taxable service('Y'/'N')	No
I 1.2	Whether manufacturing any exempted excisable goods('Y'/'N')	No
I 1.3	If reply to I1.1 OR I1.2 is 'Y', whether exclusively engaged either in the provision of exempted services or in the manufature of exempted goods [refer to rule 6(2) of the CENVAT Credit Rules 2004] ('Y'/'N')	No
I 1.3.1	If reply to I1.3 is 'N' (i.e., providing both exempted and non-exempted good/services), Whether paying an amount equal to 2%/7%/6% of value of the value of exempted services/goods under rule 6(3) (i) of CENVAT Credit Rules, 2004('Y'/'N')	Yes
If answer to I1.3.1 is 'N' (i.e., opting to pay under Rule 6(3)(ii) read with rule 6(3A) of CENVAT Credit Rules, 2004), then -		
I 1.4	Value of exempted goods manufactured during the preceding financial year	0
I 1.5	Value of exempted services provided during the preceding financial year	0
I 1.6	Total value of exempted goods manufactured and services provided during the preceding financial year [refer to E in rule 6(3A)(b)(iv)] I1.6=(I1.4+I1.5)	0
I 1.7	Value of non-exempted goods manufactured during the preceding financial year	0
I 1.8	Value of non-exempted services provided during the preceding financial year	0
I 1.9	Total value of non-exempted goods manufactured and services provided during the preceding financial year I1.9=(I1.7+I1.8)	0
I 1.10	Total value of goods manufactured and services provided during the preceding financial year [refer to F in rule 6(3A)(b)(iv)]I1.10=(I1.6+I1.9)	0

Sl No.	Details of Credit	Oct-Dec	Jan-Mar
I 1.11	Total credit of inputs and input services taken [refer to T in rule 6(3A)(b)]	0	0
I 1.11.1	Ineligible credit [refer to A in rule 6(3A)(b)(i)]	0	0
I 1.11.2	Eligible credit [refer to B in rule 6(3A)(b)(ii)]	0	0
I 1.11.3	Common credit [refer to C in rule 6(3A)(b)(iii)] C=T-(A+B) I1.11.3=[I1.11 - (I1.11.1+I1.11.2)]	0	0
I 1.11.4	Ineligible common credit [refer to D in rule 6(3A)(b)(iv)] D=(E/F) x C I1.11.4=[(I1.6/ I1.10) x I1.11.3]	-0	0
I 1.11.5	Eligible common credit [refer to G in rule 6(3A)(b)(v)]	0	0

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	G=C-D I.1.11.5=[I1.11.3 - I.1.11.4]		
I 1.12	Amount reversed under rule 6(3B) for banking companies and financial institutions	0	0

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

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

I 3 CENVAT CREDIT TAKEN AND UTILISED

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

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

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

Sl No.	Details of Credit	Oct-Dec	Jan-Mar
I 3.2.1	Opening Balance of Education Cess	0	0
I 3.2.2	Credit of Education Cess taken		
I 3.2.2.1	on inputs	0	0
I 3.2.2.2	on capital goods	0	0
I 3.2.2.3	on input services received directly	0	0
I 3.2.2.4	as received from Input Service Distributor	0	0

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

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

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

I3.4 DETAILS OF CENVAT CREDIT OF KRISHI KALYAN CESS TAKEN & UTILISATION THEREOF 3(ii)

Sl No.	Details of Credit	Oct-Dec	Jan-Mar
I 3.4.1	**Opening Balance of Krishi Kalyan Cess**	0	0
I 3.4.2	**Credit of Krishi Kalyan Cess taken**		
I 3.4.2.1	on input services received directly	0	0
I 3.4.2.2	as received from Input Service Distributor	0	0
I 3.4.2.3	Any other credit taken (please specify)		0
I 3.4.2.4	Total credit of Krishi Kalyan Cess taken I3.4.2.4= (I3.4.2.1+I3.4.2.2+I3.4.2.3)	0	0
I 3.4.3	**Credit of Krishi Kalyan Cess utilised**		
I 3.4.3.1	**for payment of Krishi Kalyan Cess on services**	0	0
I 3.4.3.2	for any other payments/adjustments/ reversal (please specify)		0
I 3.4.3.3	Total credit of Krishi Kalyan Cess utilised I3.4.3.3= (I3.4.3.1+I3.4.3.2)	0	0
I 3.4.4	Closing Balance of Krishi Kalyan Cess I3.4.4=((I3.4.1+I3.4.2.4)- I3.4.3.3)	0	0

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PART - K SELF ASSESSMENT MEMORANDUM

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

Name	SOHAM SATISH MODI		
Place	SECUNDERABAD	Date	28/05/2017
Revised Date			

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

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

Close Print

ACES Application Processing Time : < 1 Second

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CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

SDR PRA REF REG HELP RET REP

Service Tax - ST-3 Logged in greenwood3 Sign Out

Form ST-3

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

PART - A	GENERAL INFORMATION						
A1	ORIGINAL RETURN	Yes		REVISED RETURN	No		
A2	STC Number	AAHFG0711BST001	A3	Name of the Assessee	GREEN WOOD ESTATES		
Address of Registered Unit		SOHAM MANSION 5-4-187/3 & 4 SOHAM MANSION M.G.ROAD SECUNDRABAD HO MG ROAD					
Commissionerate		SECUNDERABAD NEW	Division	SECUNDERABAD NEW	Range	RAMGOPALPET-I	
A4	Financial Year	2017-2018	A5	Return for the Period	April-June		

RETURN FILING DETAILS

Due date for filing of this return	15/08/2017
Actual date of filing	15/08/2017
No of days beyond due date	0

A6		
A 6.1	Has the Assessee opted to operate as "Large Taxpayer" Unit ['Y'/'N'] (As defined under Rule 2(ef)(ee) of the Central Excise Rules, 2002 read with Rule 2(1)(e)(ee) of the Service Tax Rules, 1994)	No
A 6.2	If reply to column A 6.1 is 'Y', name of Large Taxpayer Unit opted for	
A7	Premises Code Number	Y00201A001
A8	Constitution of the Assessee	Partnership

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

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

Taxable Service for which Tax is being paid: Construction of residential complex service

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

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

Sl.No	Notification Number	Sl.No
1		

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

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Sl.No	Notification Number	Sl. No.
1		

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

Provisional Assessment Order No.	Date

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

PART - B1 FOR SERVICE PROVIDER

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

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

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

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

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

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

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B1.21	Secondary & Higher Education Cess payable	0	0	0
B1.22	Swachh Bharat Cess payable based on entries in B1.15	0	0	0
B1.23	Swachh Bharat Cess payable based on entries in B1.16	0	0	0
B1.24	Total Swachh Bharat Cess payable (B1.24 = B1.22 + B1.23)	0	0	0
B1.25	Krishi Kalyan Cess payable based on entries in serial number B1.15	0	0	0
B1.26	Krishi Kalyan Cess payable based on entries in serial number B1.16	0	0	0
B1.27	Total Krishi Kalyan Cess payable B1.27 = B1.25+B1.26âDC	0	0	0

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

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

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

A11 EXEMPTIONS

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

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

Sl.No	Notification Number	Sl.No
1		

A12 ABATEMENTS

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

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

Sl.No	Notification Number	Sl. No.
1		

A13 PROVISIONAL ASSESSMENT

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

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

Provisional Assessment Order No.	Date

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

PART - B1 FOR SERVICE PROVIDER

Sl No.	Quarter	Apr-Jun	Jul-Sept	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to	0	0	0

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	service provided or to be provided(including export of service and exempted service)			
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	**Gross Taxable Amount B1.7 = (B1. 1+ B1.2 + B1.3 + B1.4 + B1.5 + B1.6)**	0	0	0
B1.8	Amount charged against export of service provided or to be provided	0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 and above)	0	0	0
B1.10	Amount charged as Pure Agent	0	0	0
B1.11	Amount claimed as abatement	0	0	0
B1.12	Any other amount claimed as deduction, (please specify)	0	0	0
B1.13	**Total Amount claimed as Deduction B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)**	0	0	0
B1.14	**Net Taxable Value B1.14 = (B1.7 - B1.13)**	0	0	0

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

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

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

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

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

PART - C SERVICE TAX PAID IN ADVANCE

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

Sl N.o	Quarter	Apr-Jun	Jul-Sept	Total

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C1	Amount of Service Tax deposited in advance	0	0	0
C1.1	Swachh Bharat Cess deposited in advance	0	0	0
C1.2	Krishi Kalyan Cess deposited in advance	0	0	0
C2	Amount of Education Cess deposited in advance	0	0	0
C3	Amount of Secondary & Higher Education Cess deposited in advance	0	0	0
C4	Challan Nos & Amount			

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

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

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

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

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

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

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

DB1	In cash	0	0	0
DB2	By CENVAT credit (not applicable where the service tax is liable to be paid by the recipient of service) of the ST Rules	0	0	0
DB3	By adjustment of amount paid as service tax in advance under Rule 6(1A) of the ST Rules	0	0	0
DB4	By adjustment of excess amount paid earlier as service tax and adjusted, by taking credit of such excess service tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
DB5	By adjustment of excess amount paid earlier as service tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
DB6	By adjustment of excess amount paid earlier as service tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of property tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0
DB7	By book adjustment in the case of specified Government	0	0	0

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	departments			
D88	Total Krishi Kalyan Cess paid D88=D81+D82+D83+D84+D85+D86+D87	0	0	0

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

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

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

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

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

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

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	Cess G16 = (G13 + G14 + G15)			
G17	Arrears of Krishi Kalyan Cess paid in cash	0	0	0
G18	Arrears of Krishi Kalyan Cess paid by utilising Cenvat Credit	0	0	0
G19	Interest on Krishi Kalyan Cess paid in cash	0	0	0
G20	Penalty on Krishi Kalyan Cess paid in cash	0	0	0
G21	Total payment of arrears, interest, penalty on Krishi Kalyan Cess G21= G17 +G18+G19+G20	0	0	0

PART - H

H1	DETAILS OF CHALLAN (vide which Service Tax,Swachh Bharat Cess,Krishi Kalyan Cess,Education Cess, Secondary And Higher Education Cess and other amounts have been paid in cash)		
Sl No.	Quarter	Challan Number(CIN)	Amount
1			0

H2	D3, D4, D5, D6, D7; DA2, DA3, DA4, DA4.1 ,DA5; DB3, DB4, DB5, DB6, DB7; E3, E4, E5, E6, E7; F3, F4, F5, F6, F7; & G1 to G11 and G13 to G15 and G17 to G20				
Sl. No.	Sl. No. and description of payment entry in this return	Quarter	Challan/Document Number	Challan/Document Date	Amount
1					0

PART - I

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

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

I 1.1	Whether providing any exempted service or non-taxable service('Y'/'N')	No
I 1.2	Whether manufacturing any exempted excisable goods('Y'/'N')	No
I 1.3	If reply to I1.1 OR I1.2 is 'Y', whether exclusively engaged either in the provision of exempted services or in the manufacture of exempted goods [refer to rule 6(2) of the CENVAT Credit Rules 2004] ('Y'/'N')	No
I 1.3.1	If reply to I1.3 is 'N' (i.e., providing both exempted and non-exempted good/services), Whether paying an amount equal to 2%/7%/6% of value of the value of exempted services/goods under rule 6(3) (i) of CENVAT Credit Rules, 2004('Y'/'N')	Yes

If answer to I1.3.1 is 'N' (i.e., opting to pay under Rule 6(3)(ii) read with rule 6(3A) of CENVAT Credit Rules, 2004), then -

I 1.4	Value of exempted goods manufactured during the preceding financial year	0
I 1.5	Value of exempted services provided during the preceding financial year	0
I 1.6	Total value of exempted goods manufactured and services provided during the preceding financial year [refer to E in rule 6(3A)(b)(iv)] I1.6=[I1.4+I1.5]	0
I 1.7	Value of non-exempted goods manufactured during the preceding financial year	0
I 1.8	Value of non-exempted services provided during the preceding financial year	0
I 1.9	Total value of non-exempted goods manufactured and services provided during the preceding financial year I1.9=[I1.7+I1.8]	0
I 1.10	Total value of goods manufactured and services provided during the preceding financial year [refer to F in rule 6(3A)(b)(iv)]I1.10=[I1.6+I1.9]	0

Sl No.	Details of Credit	Apr-Jun	Jul-Sept
I 1.11	Total credit of inputs and input services taken [refer to T in rule 6(3A)(b)]	0	0
I 1.11.1	Ineligible credit [refer to A in rule 6(3A)(b)(i)]	0	0
I 1.11.2	Eligible credit [refer to B in rule 6(3A)(b)(ii)]	0	0
I 1.11.3	Common credit [refer to C in rule 6(3A)(b)(iii)] C=T-(A+B) I1.11.3=[I1.11 - (I1.11.1+I1.11.2)]	0	0
I 1.11.4	Ineligible common credit [refer to D in rule 6(3A)(b)(iv)] D=(E/F) x C I1.11.4=[(I1.6/ I1.10) x I1.11.3]	0	0
I 1.11.5	Eligible common credit [refer to G in rule 6(3A)(b)(v)] G=C-D I1.11.5=[I1.11.3 - I1.11.4)	0	0
I 1.12	Amount reversed under rule 6(3B) for banking companies and financial institutions	0	0

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

Sl No.	Quarter	Apr-Jun	Jul-Sept

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I 2.1	Value of exempted goods cleared	0	0
I 2.2	Value of exempted services provided	0	0
I 2.3	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by debiting CENVAT Credit account	0	0
I 2.4	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by cash	0	0
I 2.5	Total amount paid under Rule 6(3) of CENVAT Credit Rules, 2004 I2.5 = I2.3 + I2.4	0	0

I 3 CENVAT CREDIT TAKEN AND UTILISED

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

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

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

Sl No.	Details of Credit	Apr-Jun	Jul-Sept
I 3.2.1	Opening Balance of Education Cess	0	0
I 3.2.2	Credit of Education Cess taken		
I 3.2.2.1	on inputs	0	0
I 3.2.2.2	on capital goods	0	0
I 3.2.2.3	on input services received directly	0	0
I 3.2.2.4	as received from Input Service Distributor	0	0
I 3.2.2.5	from inter unit transfer by a LTU	0	0
I 3.2.2.6	for any other credit taken, (please specify)	0	0
I 3.2.2.7	Total credit of Education Cess taken I 3.2.2.7 = (I 3.2.2.1 + I 3.2.2.2 + I 3.2.2.3 + I 3.2.2.4 + I 3.2.2.5 + I 3.2.2.6)	0	0
I 3.2.3	Credit of Education Cess Utilised		

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			Apr-Jun	Jul-Sept
I 3.2.3.1	for payment of Education Cess on goods & services		0	0
I 3.2.3.2	towards payment of Education Cess on clearance of input goods and capital goods removed as such or after use		0	0
I 3.2.3.3	towards inter unit transfer to LTU		0	0
I 3.2.3.4	for any other payments/adjustments/reversal , (please specify)		0	0
I 3.2.3.5	Total credit of Education Cess utilised I 3.2.3.5 = (I 3.2.3.1 + I 3.2.3.2 + I 3.2.3.3 + I 3.2.3.4)		0	0
I 3.2.4	Closing Balance of Education Cess I 3.2.4 = {(I 3.2.1 + I 3.2.2.7) - I 3.2.3.5 }		0	0

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

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

I3.4 DETAILS OF CENVAT CREDIT OF KRISHI KALYAN CESS TAKEN & UTILISATION THEREOF âDD

Sl No.	Details of Credit		Apr-Jun	Jul-Sept
I 3.4.1	Opening Balance of Krishi Kalyan Cess		0	0
I 3.4.2	Credit of Krishi Kalyan Cess taken			
I 3.4.2.1	on input services received directly		0	0
I 3.4.2.2	as received from Input Service Distributor		0	0
I 3.4.2.3	Any other credit taken (please specify)			0
I 3.4.2.4	Total credit of Krishi Kalyan Cess taken I3.4.2.4= (I3.4.2.1+I3.4.2.2+I3.4.2.3)		0	0
I 3.4.3	Credit of Krishi Kalyan Cess utilised			
I 3.4.3.1	for payment of Krishi Kalyan Cess on services		0	0
I 3.4.3.2	for any other payments/adjustments/ reversal (please specify)			0
I 3.4.3.3	Total credit of Krishi Kalyan Cess utilised I3.4.3.3= (I3.4.3.1+I3.4.3.2)		0	0
I 3.4.4	Closing Balance of Krishi Kalyan Cess I3.4.4={(I3.4.1+I3.4.2.4)-I3.4.3.3}		0	0

PART - K SELF ASSESSMENT MEMORANDUM

(a) I/We declare that the above particulars are in accordance with the records and books maintained by me/us and are correctly stated.	Yes
(b) I/We have assessed and paid the Service tax and/or availed and distributed CENVAT credit correctly as per the provisions of the Finance Act, 1994 and the Rules made thereunder.	Yes
(c) I/We have paid duty within the specified time limit and in case of delay, I/We have deposited the interest	Yes

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leviable thereon.

(d) I/We have filed this Return within the specified time limit and in case of delay, I/We have deposited the amount towards late filing as prescribed under Rule 7C of ST Rules	Yes
(e) I have been authorised as a person to file the return on the behalf of Service Provider/Service Receiver/ Input Service Distributor, as the case may be	Yes

Name	SOHAM MODI		
Place	SECUNDERABAD	Date	15/09/2017
Revised Date			

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

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

Close Print

ACES Application Processing Time : < 1 Second

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ANNEXURE – II

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

MENU Dashboard Track Challan View Challan

Details of Taxpayer Summary View

CE/ST Registration Number	Email Address	Mobile Number	Assessee Name	Address	CIN	CIN Expiry Date
AAHFG0711BST001	jayaprakash@modiproperties.com	9502288200	GREENWOOD ESTATES	SOHAM MANSION 5-4-187/3 & 4 SOHAM MANSION M.G.ROAD SECUNDRABAD HO MG ROAD	2109385714	21/09/2021

CDR Details

Commissionerate	Commissionerate Code	Division	Division Code	Range	Range Code
SECUNDERABAD -	YO	SECUNDERABAD	01	RAMGOPALPET-I	01

Duty Details   Payment Details

Transaction Acknowledgment No.	CIN	CIN Date	Amount Collected(Rs)	Bank	Payment Mode	Payment Channel
IG2090620210242496164065827564	20210917180136415325	17/09/2021 06:01:36	161,913.00	Reserve Bank of India	Offline	RTGS Bank Transfer

Register

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Central Board of Indirect Taxes and Customs (CBIC)

e-Receipt for Central Excise & Service Tax Payments

CTIN Number :	2205456421	CTIN Date:	12/5/22 3:43 PM	CTIN Expiry Date:	27/5/22 12:00 AM

Payment Particulars

Transaction Acknowledgement Number :	IG2051220220343506541601833089		
IG Reference Number :	002000STYO01015122022034518699		
CIN :	20220526173368370641	CIN Date :	26-05-2022
Name of the Bank :	Reserve Bank of India	BSR Code :	

Details Of the Assessee

Registration Number :	AAHFG0711BST001		Assessee Name :	GREENWOOD ESTATES	
Address :	SOHAM MANSION 5-4-187/3 & 4 SOHAM MANSION M.G.ROAD SECUNDRABAD HO MG ROAD				
Mobile Number :	9502288200		Email Id :	jayaprakash@modiproperties.com	
Commissionerate :	SECUNDERABAD	Commissionerate Code :	YO		
Division :	SECUNDERABAD	Division Code :	01		
Range:	RAMGOPALPET-I	Range Code :	01	Location Code :	YO0101

Details of Deposits

Central Excise/ Service Tax	Description of Duty	Accounting Code	Amount Tendered
ST	Other Taxable Services	1480	9328
Total Amount (in Rs.)	9328		
Total Amount (in Words.)	Rupees Nine Thousand Three Hundred and Twenty Eight Only		
Payment Mode :	offline	Payment Channel :	NF

NOTES:

1. Status of the Transaction can be tracked under "Track Challan" under Menu-->Epayment
2. Payment status will be set as "PAID" for this Transaction
3. This is a system generated Receipt

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Central Board of Indirect Taxes and Customs (CBIC)

e-Receipt for Central Excise & Service Tax Payments

CTIN Number :	2302516368	CTIN Date:	1/2/23 2:59 PM	CTIN Expiry Date:	16/2/23 12:00 AM

Payment Particulars

Transaction Acknowledgement Number :	IG2020120230259204169291471388		
IG Reference Number :	002000STYO010120120230307 16882		
CIN :	20230207170148745136	CIN Date :	07-02-2023
Name of the Bank :	Reserve Bank of India	BSR Code :	

Details Of the Assessee

Registration Number :	AAHFG0711BST001		Assessee Name :	GREENWOOD ESTATES	
Address :	SOHAM MANSION 5-4-187/3 & 4 SOHAM MANSION M.G.ROAD SECUNDRABAD HO MG ROAD				
Mobile Number :	9502288200		Email Id :	jayaprakash@modiproperties.com	
Commissionerate :	SECUNDERABAD	Commissionerate Code :	YO		
Division :	SECUNDERABAD	Division Code :	01		
Range:	RAMGOPALPET-I	Range Code :	01	Location Code :	YO0101

Details of Deposits

Central Excise/ Service Tax	Description of Duty	Accounting Code	Amount Tendered
ST	Other Taxable Services	1480	80583
Total Amount (in Rs.)	80583		
Total Amount (in Words.)	Rupees Eighty Thousand Five Hundred and Eighty Three Only		
Payment Mode :	offline	Payment Channel :	RG

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NOTES :

1. Status of the Transaction can be tracked under "Track Challan" under Menu-->Epayment
2. Payment status will be set as "PAID" for this Transaction
3. This is a system generated Receipt

Annexure-III

सत्यमेव जयते

జీఎస్టీ మరియు సెంట్రల్ పన్ను కమీషనర్ కార్యాలయం
హైదరాబాద్ అప్పీల్స్-(II) కమిషనరేట్
7వఅంతస్తు, GSTభవన్:LBస్టేడియంరోడ్, బషీర్‌బాగ్, హైదరాబాద్, పిన్-500004
जीएसटीऔरकेंद्रीयकरआयुक्तकाकार्यालय, अपील-(II)हैदराबादकमिश्नरेट
सातवातल, जी.एस.टीभवन, एल.बी.स्टेडियमरोड, बशीरबाग, हैदराबाद,पिन – ५००००४

OFFICE OF THE COMMISSIONER OF GST & CENTRAL TAX
HYDERABAD APPEALS-II COMMISSIONERATE
7th Floor, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad, PIN-500004, Telangana State.
Ph: 040-23234219/ e-Mail: cgst.hydappeals2@gov.in

अपीलसं : Appeal No: 30 /2021 (SC) ST | 1273
OIO No. 07/2021-22-SEC-ADJN-ADC(ST)Dt. 29.07.2021,
DIN-20221056DN0000444A11

अपीलआदेशसं: ORDER-IN-APPEAL No.: HYD-SVTAX-SC-AP2-061-22-23-ST
dt. 31.10.2022

जारीकरनेवालेअधिकारी: पी.देवराज,आयुक्त,अपील-II,जीएसटीवकेन्द्रीयकर,हैदराबाद

Passed by : P.DEVARAJ, COMMISSIONER OF GST &CENTRAL TAX, APPEALS-II, Hyderabad

प्रस्तावना / P R E A M B L E

1	आदेशप्रतिकेनामजारीकियागयाहैउसव्यक्तिकेनिजीउपयोगकेलिएयहप्रतिमुफ्तमेंदीजातीहै।
	This copy is granted free of cost for the private use of the person to whom it is issued.
2. (a)	कोईभीनिर्धारितीइसआदेशसेअसहमतहोतोवित्तअधिनियम, 1994 कीधारा 86 केअंतर्गतसीमाशुल्क,उत्पादशुल्कवसेवाकरअपीलअधिकरण,क्षेत्रीयपीठ,प्रथमतल,हैदराबादमेट्रोजलआपूर्तिऔरसीवरेजबोर्डइमारत(पीछेकेहिस्से), खैरताबाद, हैदराबाद, तेलंगाना-500004केसमक्षअपीलदायरकरसकतेहैं।
	Any appellants 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, TS-500004.
2. (b)	केन्द्रीयउत्पादशुल्कअधिनियम,1944 कीधारा 35 एफकेखंड (iii) केअनुसार,धारा 85 कीउप-धारा (5) मेंसंदर्भितआदेशयानिर्णयकेविरुद्धअपीलकेलिए,अपीलकर्ताकोनिर्णययाजिसआदेशकेविरुद्धअपीलकीगईहोउसकेअनुसरणकेलिएकरका, ऐसेमामलेमेंजहांकरयाकरऔरदंडविवादितहो,यादंडका,जहांऐसादंडविवादितहो,दसप्रतिशतजमाकरनाहोगा : सेवाकरकेमामलोंमें,एफए, 1994 कीधारा 83 केप्रभावसेअधिनियमकीधारा 35 एफलागूहै।
	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.	उपधारा (1) [याउपधारा (2) याउपधारा (2ए)]केअंतर्गतप्रत्येकअपीलजिसआदेशकेविरुद्धअपीलकीजानीहैउसआदेशकेनिर्धारितीद्वाराप्राप्तकरनेकीतारीखसेतीनमहीनेकेभीतर (आयुक्तोंकीसमिति) द्वारा,जैसीभीमामलाहो,दायरकियाजानाचाहिए।
	Every appeal under sub-section(1) [or sub-section(2) or sub-section(2A)] of Section 86 of FA,1994 shall be filed within <u>three months</u> of the date on which the order sought to be appealed against was received by the appellants, the [Committee of the Commissioners], as the case may be.

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4.	पैरा 2 मेंउल्लिखितअपीलएसटी 5/ एसटी 7 प्रोफार्मामेंचारप्रतियोंमेंजिसआदेशकेविरुद्धअपीलकीगईहो,उसकेपक्षकोसूचितकिएजानेकीतारीखसेतीनमहीनेकेभीतरदायरकीजानीचाहिएऔरजिसआदेशकेविरुद्धअपीलकीजानीहोऔरअपीलकरनेवालेकेमूलआदेशकीचारप्रतियोंकेसाथहोनीचाहिए (जिनमेंसेएकप्रमाणितप्रतिहोनीचाहिए)
	The appeal, as referred to in Para 2 above, should be filed in S.T.5/S.T.-7 proforma in quadruplicate; <u>within three months</u> from the date on which the order sought to be appealed against was communicated to the party 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.	अपीलकेसाथट्रिब्यूनलकेसहायकरजिस्ट्रारकेपक्षमेंजहांट्रिब्यूनलस्थितहैवहांकिसीभीराष्ट्रीयकृतबैंककीशाखामेंआहरितएकरेखांकितमांगड्राफ्टसंलग्नहोनाचाहिएऔरअधिनियमकीधारा 86 केअंतर्गतनिर्दिष्टशुल्कभुगतानकाप्रमाणभीसंलग्नहोनाचाहिए।देयशुल्कनिम्नलिखितहै।
	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) जिसमामलेसेअपीलसंबंधितहोउसमामलेमेंमांगागयासेवाकरऔरब्याजतथाकिसीभीकेन्द्रीयउत्पादशुल्कअधिकारीद्वारालगायागयादंडरुपयेपाँचलाखयाउससेकमहोतो,रुपयेएकहज़ार;
	(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) जिसमामलेसेअपीलसंबंधितहोउसमामलेमेंमांगागयासेवाकरऔरब्याजतथाकिसीभीकेन्द्रीयउत्पादशुल्कअधिकारीद्वारालगायागयादंडरुपयेपाँचलाखसेअधिक,लेकिनरुपयेपचासलाखसेकम,होतो,रुपयेपाँचहज़ार;
	(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) जिसमामलेसेअपीलसंबंधितहोउसमामलेमेंमांगागयासेवाकरऔरब्याजतथाकिसीभीकेन्द्रीयउत्पादशुल्कअधिकारीद्वारालगायागयादंड,रुपयेपचासलाखसेअधिकहोतो,रुपयेदसहज़ार;
	(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)	उसीकीधारा 86 कीउपधारा (4) केअंतर्गतबताएगएक्रॉसआपत्तियोंकेज्ञापनकेसंबंधमेंकोईशुल्कदेयनहींहै।
	No fee is payable in respect of the Memorandum of Cross Objections referred to in Sub-Section (4) of Section 86 ibid.
6.	अपीलीयट्रिब्यूनलकेसमक्षप्रस्तुतकिएगएसभीआवेदनपत्रकेसाथ: Every application made before the Appellate Tribunal:
	(क) रोककीमंज़ूरीकेलिएअपीलयागलतीकोसुधारनेकेलिएअथवाकिसीअन्यप्रयोजनकेलिएआवेदनपत्र;या
	(a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or
	(ख) किसीअपीलयाआवेदनकोपुनःस्थापितकरनेकेलिएउसकेसाथरुपएपाँचसौकाशुल्कहोनाचाहिए।
	(b) for restoration of an appeal or an application, shall be accompanied by a fee of five hundred rupees:
6. (i)	इसउपधाराकेअंतर्गतआयुक्तद्वारादायरकिएगएआवेदनकेमामलेमेंकोईशुल्कदेयनहींहै।
	No fee is payable in case of an application filed by Commissioner under this sub-section.
7.	केन्द्रीयउत्पादशुल्कअधिनियम, 1944 औरकेन्द्रीयउत्पादशुल्कनियमावली, 2002 तथासीमाशुल्क,केन्द्रीयउत्पादशुल्कवसेवाकरअपीलीयट्रिब्यूनल (प्रक्रिया) नियमावली, 1982 मेंशामिलइससेऔरअन्यसंबंधितमामलोंकोनियंत्रितकरनेवालेप्रावधानोंकीओरध्यानआकर्षितकियाजाताहै।
	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.

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BEFORE THE COMMISSIONER OF GST AND CENTRAL TAX, HYDERABAD APPEALS-II COMMISSIONERATE.APPEAL NO. 30/2021 (SC) ST

M/s. Greenwood Estates,
#5-4-187/3 & 4, II Floor,
Soham Mansion, MG Road,
Se0cunderabad – 500 003TS —Appellant

Vs

The Additional Commissioner of CGST,
Secunderabad GST Commissionerate,
Hyderabad —Respondent

*****

These proceedings arise out of the Appeal No. 30/2022 (SC) ST filed by M/s. Greenwood Estates, # 5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad - 500003 (hereinafter referred to as the "appellant"), aggrieved by the Order-in-Original No. 07/2021-22-SEC-ADJN-ADC(ST)Dated 29.07.2021 (hereinafter referred to as the "impugned order") passed by the Additional Commissioner of Central Tax, SecunderabadCGST Commissionerate (hereinafter referred to as the "Original authority"/ Adjudicating Authority").

2., Brief facts of the case are that the appellants are engaged in the activity of construction of residential flats and selling the same to the common public. The appellant was issued with a periodical SCN for the period from April 2015 to June 2017. The above SCN was adjudicated by the Additional Commissioner, Secunderabad GST Commissionerate vide the impugned order after following due process of law. Aggrieved by the impugned order, the appellant preferred the present appeal on the following grounds

i. The SCN is not valid as the SCN has taken a dual stand of classifying the services rendered by the appellant as construction services and works contract service. Since the SCN is self-contradictory and erroneous the same is not sustainable and liable to be set aside.

ii. The findings of the impugned order is not in line with the allegations of the SCN and are beyond the scope of SCN.

iii. There is no service tax on the semi-finished flats and the SCN admitting the same demanded the service tax on the same.

iv. The Honourable CESTAT, Hyderabad in the appellants own case for the period from April 2014 to March 2015 vide Final Order No. A/31078/2019 dated 19.11.2019 has remanded the matter to the lower authority for re-quantification after excluding the sale deed value.

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v. The other non-taxable receipts (Corpus Fund, Electricity deposit, water charges, service tax etc.) are not liable for service tax and shall not be included in the taxable value.

vi. The benefit of cum tax value has to be extended.

vii. No interest and penalties are imposable as no service tax itself is payable.

3. The appellant was given an opportunity to be heard personally, wherein the authorized representative appeared on behalf of the appellant and reiterated the submissions made in the grounds of appeal memorandum.

Discussions and Findings:

4. The issues involved in the instant appeal is a periodical notice. The appellant was issued with periodical notices demanding service tax on their activities under works contract services. The matter has been carried by the appellant to the Honourable CESTAT and a number of times the same has been remanded back to the original authority for re-quantification.

5. This appellate authority has also received appeals on the subject matter for various periods. I observe that the matter was considered by the appellate authority and remanded back to the original authority with specific directions for the earlier period. By respecting the orders passed by my predecessor, I choose to follow the same stand. The matter is before the Honourable Tribunal and I have no reason to interfere in this matter at this stage.

6. I find that the appellant has taken a view that the value of the sale deed has to be excluded from the taxable value and the value of the further construction agreement is alone taxable with the exclusions claimed by them. I hold that the contention of the appellant is not correct inasmuch the matter stands settled due to the findings of the appellate authority as mentioned above. The composite value of the flat including that of the sale deed value and construction agreement value would form part of the taxable value. This is already decided in the appellate order earlier. Accordingly, the appellant's contention to the extent of exempting the sale deed value is not sustainable and is devoid of merits and as such liable to be rejected. I hold that the appeal stands rejected to this extent.

7. While arriving at the quantification, the original authority has excluded the value of VAT and registration charges paid and allowed abatement of 30% in terms of Rule 2(A)(ii) of the Service Tax (Determination of Value) Rules, 2006 and arrived at the service tax liability. I find that the said valuation method followed by the original authority is not challenged by the appellants. I find that no prejudice is caused to the

appellant and hold that the contention of the appellant is devoid of merits. In view of the above, I hold the appeal is liable to be rejected to this extent.

8. The appellant relied on a number of case laws in their defence. However, I find that none of the case laws is squarely applicable to the present case inasmuch the facts and circumstances of the case on hand are different from the case-laws cited above. The issue on hand is a part of a continuous demands having been raised by the respondent department periodically. In view of the same, I observe that the case laws cited by the appellant does not come to their defence. The appellant contended that no interest and penalty is payable as no service tax liability exist. Since, the service tax liability as demanded by the original authority is liable to be upheld, the contention of the appellant is not sustainable to this extent.

9. In view of the above discussions and findings, I pass the following order:

ORDER:-

The appeal is rejected and the impugned order is upheld.

31.10.2022

पी.देवराज / P.DEVARAJ
आयुक्त, अपील-II / COMMISSIONER, APPEALS-II
हैदराबाद / HYDERABAD

To
M/s. Greenwood Estates,
#5-4-187/3 & 4, II Floor,
Soham Mansion, MG Road,
Se0cunderabad – 500 003 TS

(By Speed Post)

Copy submitted to:
The Chief Commissioner of Customs & Central Tax, Hyderabad Zone, Hyderabad.
Copy to:
1. The Commissioner of Central Tax, Secunderabad CGST Commissionerate, Hyderabad.
2. Additional Commissioner of Central Tax, Secunderabad CGST Commissionerate, Hyderabad.
3. Master File.

आयुक्त,अपील-II / COMMISSIONER, APPEALS-II
हैदराबाद/HYDERABAD

EMS SPEED POST
A/c. No: 1742
Customer ID: 200 000 1681

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ON INDIA GOVERNMENT SERVICE

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SPEED POST

13

from
Office of the Commissioner of
Customs & Central Tax
Appeals-II Commissionerate
7th Floor, GST Bhavan, L.B. Stadium Road,
Basheerbagh, Hyderabad-500 004.

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22
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Annexure- IV

FORM ST-4

Form of Appeal to the Commissioner (Appeals-II)

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

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

(1) Appeal No. ________	of 2017
(2) Name and address of the Appellant	M/s. Greenwood Estates, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad-500003
(3) Designation and address of the officer Passing the decision or order appealed against and the date of the decision or order	Additional Commissioner of Central Tax & Central Excise, Secunderabad Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad – 500 004. [Order-In-Original No. 07/2021-22-SEC-ADJN-ADC(ST) dated 29.07.2021]
(4) Date of Communication to the Appellant of the decision or order appealed against	29.07.2021
(5) Address to which notices may be sent to the Appellant	M/s Hiregange & Associates, 4th Floor, West Block, Srida Anushka Pride, Above Lawrence and Mayo, Road No.12, Banjara Hills, Hyderabad, Telangana - 500 034 **(And also copy to the Appellant)**
(5A)(i) Period of dispute	April 2015 to June 2017
(ii) Amount of service tax, if any demanded for the period mentioned in the Col. (i)	Rs.32,23,306/- for the period April 2015 to June 2017
(iii) Amount of refund if any claimed for the period mentioned in Col. (i)	NA
(iv) Amount of Interest	Interest u/s 75 of Finance Act, 1994.
(v) Amount of penalty	Rs. 3,22,331/- Section 76 of the Finance Act, 1994 and Rs. 10,000/- Section 77 of the Finance Act, 1994.
(vi)Value of Taxable Service for the period mentioned in Col.(i)	Rs. 7,42,77,127/- for the period April 2015 to June 2017
(6) Whether Service Tax or penalty or interest or all the three have been deposited.	An amount of Rs. 161913 /- has been paid vide Challan No. 2109385914 dated 17/09/2021 which can be adjusted towards mandatory pre-deposit in terms of section 35F of Central Excise Act, 1944 as required (Copy of challans enclosed as annexure II)
(6A) Whether the appellant wishes to be heard in person?	Yes, at the earliest
(7) Reliefs claimed in appeal	To set aside the impugned order to the extent aggrieved and grant the relief claimed.

Appellant

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BRIEF FACTS OF THE CASE:

A. M/s. Greenwood Estates, Secunderabad (hereinafter referred to as "Appellant") is mainly engaged in the sale of residential flats to prospective buyers during and after construction. During the disputed period Notice has undertaken the following type of transactions

   i. Sale of Flats before receipt of Occupancy Certificate (OC): In these transactions, Appellant is executing sale deed for semi-finished flat along with an agreement of construction. Sale deed is registered, and appropriate 'Stamp Duty' has been discharged on the same. Appellant is discharging service tax on agreement of construction value after availing deduction towards sale deed value and no-taxable receipts (Statement showing flats booked before receipt of OC along with amounts received towards sale deed, agreement of construction and service tax paid on agreement of construction and other taxable receipts is enclosed as **Annexure V**)

   ii. Sale of Flats after receipt of Occupancy Certificate (OC): In these transactions, in most of the cases sale deed is executed for the entire sale consideration and in some cases **Sale deed is being executed for semi-finished construction along with an agreement of construction.** As the flats sold after OC is not leviable to service tax, Appellant has not paid any service tax on the same but paid service tax only on amounts received towards construction agreements (Statement showing flats booked after OC and amounts received towards sale deeds, construction agreements and service tax paid on construction agreements and other taxable receipts is enclosed as **Annexure VI** and copy of Occupancy certificates is enclosed as **Annexure IX**).

B. The details of flats booked after OC and before OC and amount received are as follows

Particulars	No of Flats
No of flats booked before receipt of OC (Taxable as the flats are booked before OC)	16
No of flats booked after receipt of OC (Not-taxable as the flats are booked after OC)	38
Total	54

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C. A Show Cause Notice (SCN) dated 21.05.2010 for the period from January 2009 to December 2009 ("First SCN") was issued against the Appellant (copy is enclosed as **Annexure** X). Para 7 of the Show Cause Notice brings out the case built by the SCN. The relevant Para is reproduced below:

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

D. The above SCN was followed by several periodical SCN's wherein it was continued to make similar allegations that amount received towards construction agreement (in excess of the sale deed) is alone is liable for service tax under the category of 'works contract service' however, while quantifying the demand, it was inadvertently included values 'sale deed' in the taxable value. The said Show Cause was also adjudicated against the Appellant. 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 disposed off the appeal filed by Appellant vide Final Order No. A/30172-30178/2019
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 remanded for de-novo consideration and an appeal has been filed against the De-novo Order and the Commissioner (Appeals) has confirmed the
Jan 11 to Dec 11	OR No. 52/2012 Adjn (AddlCommr) dated 24-04-2012	Rs.46,81,850/-	

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			demand on merits and remanded for re-quantification. Against the merits, appeal is pending before CESTAT, Hyderabad and the De-novo order is passed vide OIO No. 05/2021-22-SEC-ADJN-ADC(ST) dated 26.07.2021
Jan 12 to June 12	OR No.83/2013 Adjn (ST) ADC dated 02.12.2013	Rs.16,53,853/-	Opted for Sabka Vishwas Scheme and received Form SVLDRS-4
January2012 to December 2013	OR No. 156/2014-Adjn (ST)(Commr) dated:25-09-2014	Rs. 92,38,975/-	
April 2014 to March 2015	OR No.131/2015 Adjn (ST) (Commr) dated 21.10.2015	Rs.69,13,733/-	CESTAT vide Final Order No. A/31078/2019 dated 19.11.2019 remanded the matter for re-quantifying the demand after excluding sale deed values.

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

Period	Total Amount Received	Amount towards sale deed and other non-taxable receipts	Amount towards construction Agreement and Taxable receipts	Service Tax on Construction Agreement
April 15 to Dec'15	3,86,26,319	3,80,63,528	5,62,791	29,272
Jan'16 to Dec'16	3,92,81,603	3,84,48,293	8,33,310	49,174
Jan'17 to June'17	2,28,590	2,04,898	23,147	1,389
Total:	7,81,36,512	7,67,16,719	14,19,248	79,835

F. Without understanding the fact that service tax has been duly paid on the amount received towards construction agreements, subject SCN C.No.

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V/24/15/07/2018-Adjn dated 17.04.2018 (Copy of SCN is enclosed as Annexure_) was issued requiring the Appellant to show cause as to why:

i. An amount of RS. 42,01,762/- including Education Cess and SHE Cess, should not be demanded from them under the "Works Contract Services" rendered by them during the period of April 2015 to June 2017, in terms of Section 73(1) of the Finance Act, 1994; on the grounds discussed supra; and

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;

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

G. Appellant has submitted a detailed reply dated 15.06.2018 explaining clearly as to why there is no short payment of service tax (copy of reply is enclosed as Annexure III) and attended personal hearing on 17.05.2021 (Copy of personal hearing record is enclosed as Annexure P)

H. Subsequently, the impugned SCN culminated into Order-in-Original vide OIO No. 07/2021-22-SEC-ADJN-ADC(ST) dated 29.07.2021 confirming the following:

i. I confirm the demand of an amount of Rs 32,23,306/- (including Cess) [Rupees Thirty-Two Lakh Twenty-Three Thousand Three Hundred and Six only] being the Service Tax payable on the taxable services rendered during the period from January April, 2015 to June, 2017, in terms of sub-section (2) of Section 73 of the Finance Act, 1994, against M/s Greenwood Estates, Secunderabad;

ii. In terms of Section 75 of the Finance Act, 1994, I order M/s Greenwood Estates to pay interest at appropriate rates, on the Service Tax payable as mentioned at Sl. No. (i) above;

iii. I impose a penalty of Rs.3,22,331 /- [Rupees Three Lakh Twenty-Two Thousand Three Hundred and Thirty-One only] (being 10% of the ST payable) on M/s. Greenwood Estates Hyderabad, under Section 76 of the Finance Act, 1994, for failure to pay Service Tax;

iv. I impose a penalty of Rs. 10,000/- (Rupees Ten Thousand Only) on M/s Greenwood Estates, Hyderabad, under Section 77 of the Finance Act, 1994, for failure to declare the right taxable incomes in their ST-3 return.

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

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GROUNDS OF APPEAL

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

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

In Re: Impugned order is not valid

Impugned order beyond SCN

3. Appellant submits that Para 2 of the impugned SCN has clearly stated that the services rendered after execution of sale deed against agreement of constructions are taxable. An extract of the same has been provided for your ready reference:

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

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

   "As per the information furnished by the assessee vide letter dated 15.02.2018 along with statements, it is seen that 'the assessee" have rendered taxable services under the category of "Works Contract Services" during the period April, 2015 to June, 2017. The assessee had rendered services for a taxable value of Rs.7,81,36,512/ (Rupees Seven Crores Eighty One Lakhs Thirty Six Thousand Five Hundred twelve only). After deduction of VAT of Rs.38,59,385/- the taxable value works out to Rs.7,42,77,127/- on which service tax (including Education and S & H.E cess) works out to be Rs.42,01,762/-. The service tax liability work sheet is enclosed to this notice"

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

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

Therefore, the impugned order has clearly travelled beyond the SCN and hence is not valid to that extent. Relied on Commissioner v. Shital International — 2010 (259) E.L.T. 165 (S.C.) wherein it was held that *"it is trite law that unless*

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the foundation of the case is laid in the show cause notice, the revenue cannot be permitted to build up a new case against the assessee.".

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

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

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

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

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

a. Sant Lal Gupta v. Modern Coop.G.H.Society Ltd. — 2010 (262) E.L.T. 6 (S.C.) wherein it was held that *"The reason is the heartbeat of every conclusion. It introduces clarity in an order and without the same, the order becomes lifeless. Reasons substitute subjectivity with objectivity. The absence of reasons renders an order indefensible/unsustainable particularly when the order is subject to further challenge before a higher forum. Recording of reasons is principle of natural justice and every judicial order must be supported by reasons recorded in writing. It ensures transparency and fairness in decision making. The person who is adversely affected must know why his application has been rejected."*
b. *AC of CTDVs. Shukla and Brothers*, 2011 (22) S.T.R. 105 (S.C.)
c. *State of Orissa* v. *DhaniramLuhar* - (2004) 5 SCC 568

In Re: No Service tax on sale of semi-finished flat

10. Appellant submits that from the plain reading of the impugned SCN it is clear that the subject SCN itself admitted the fact that ***only services rendered by the Appellant after execution of sale deed against agreements of construction to each of their customers*** is liable for service tax under works contract service *qua* accepted that service tax is not applicable for the sale of semi-finished flat. Despite of this admittance in Para 2, the subject SCN while quantifying the demand has considered the total gross receipts which also includes the amount received for sale of semi-finished flat. On the basis of the same, Appellant submits that the proposition of the subject show cause notice demanding service tax on sale of semi-finished flat is not sustainable and thereby the order so passed on the basis of such notice needs to be set aside.

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

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12. **<u>Appellant submits that the CESTAT, Hyderabad in the Appellants own case for the period April 2014 to March 2015 (Final Order No. A/31078/2019 dated 19.11.2019 has remanded the matter to adjudicating authority directing the adjudicating authority to re-quantify the demand after excluding the value of sale deed by considering the allegations made in the Show Cause Notice.</u>** The relevant extract is as follows

"7. We have considered the arguments on both sides and perused the records. There is no dispute that the show cause notice demanded service tax only on the amounts received after sale has been completed. Therefore, the amounts received towards sale deed were supposed not to have been included in the demand. However, prima facie, looking at the annexure to the SCN and the table presented before us by the learned CA as well as the reply to RTI query received by him, it does appear that sale deed value has been included while computing the demand and confirming it. Since the dispute is only regarding the computation of the demand and not on any specific point of law, we think it is a fit case to be remanded to the original authority to recalculate the demand after excluding the sale deed value"

From this decision, it is clear that there is no requirement to pay service tax on sale deed values. Thereby, the impugned order needs to be set aside.

13. Without prejudice to above, Appellant submits that the sale of semi-finished flat is ***transfer of immovable property which is not leviable to service tax.*** In the present case, the agreement of sale deed is entered for sale/register of semi-finished flat which is an immovable property. Accordingly, the amount received for sale of semi-finished flat is not liable to service tax. On the basis of same, Appellant submits that the confirmation of demand by the impugned order is not sustainable and requires to be set aside.

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

15. Appellant submits that the impugned order vide Para 10 has given a finding that "*The noticee took the argument that they are not liable for pay Service tax*

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on those flats sold after completion certificate as per Section 66E(b) of Finance Act 1994 and that after deduction of the same, they have paid the tax @ 40 % abatement on the remaining amounts received towards agreement for construction with customers. This is undisputedly a transaction involving (execution of works contract and accordingly Section 66 E (h) of Finance Act, 1994 ("service portion in the execution of a works contract") read with Rule 2A(ii) of the Service Tax (Determination of Value) Rules, 2006 are the relevant legal provisions in this instant case. The clauses under Section 66E(b) are independent of the aforesaid provisions and I am therefore of the view the clauses therein cannot be branched off and appended to existing provisions under Rule 2A (ii) of the Service Tax (Determination of Value) Rules, 2006 to keep out of consideration of those flats where total consideration was received after completion certificate. Moreover, the said Rules are very clear that the amount charged for the works contract is to be taken for arriving at the taxable value after abatement. In view of the above facts and law, it is held that the indivisible total consideration received by noticee on account of assignment of right in undivided share of land and the construction services thereon provided would constitute the total value of services involved and should have been the basis for determining value under Rule 2A (ii) of Valuation Rules"

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

17. Appellant further submits that value of 'agreement of sale' consists of two parts namely 'undivided portion of land' and 'semi-finished flat. The semi-finished flat represents the construction work already done prior to booking of flat by the prospective buyer. The work undertaken till that time of entering 'AOS' is nothing but work done for self as there is no service provider and receiver. It is settled law that there is no levy of service tax on the self-service and further to be a works contract, there should be a

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contract and any work done prior to entering of such contracts cannot be bought into the realm of works contract. In this regard reliance is placed on the following:

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

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

c. CHD Developers Ltd vs State of Haryana and others, 2015 -TIOL-1521-HC – P&H-VAT wherein it was held that "*45. In view of the above, essentially, the value of immovable property and any other thing done*

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prior to the date of entering of the agreement of sale is to be excluded from the agreement value. The value of goods in a works contract in the case of a developer etc. on the basis of which VAT is levied would be the value of the goods at the time of incorporation in the works even where property in goods passes later. Further, VAT is to be directed on the value of the goods at the time of incorporation and it should not purport to tax the transfer of immovable property."

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

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

20. Appellant submits that the impugned order vide Para 8 has given a finding that *"the allegation in the notice is that they had short-paid service tax in contravention of Rule 2A(ii) of the Service Tax (Determination of Value) Rules, 2006 since the Appellant did not include the value of the land as part of the total amount charged for the works contract while arriving at the taxable value."*

21. In this regard, Appellant submits that the finding of the impugned order is not at all correct in as much as the show cause notice has never disputed the valuation adopted by the Appellant. Therefore, the question of inclusion

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of sale deed values in the taxable values is not correct and the same needs to be set aside.

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

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

23. Appellant further submits that the adjudicating authority while confirming the demand vide Para 11 stated as follows

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

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execution of work contract, whether or not supplied under the same contract or any other contract after deducting

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

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

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

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

    a. Corpus fund which is collected & totally kept in separate bank account and transferred to society/association once it is formed; collection of corpus fund & keeping in separate bank account and subsequent transfer to association/society is statutory requirement;

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

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

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

As seen from the above, all these charges collected 'other non-taxable receipts' are statutory charges/deposit and received as mere reimbursements of expenses/charges incurred/paid on behalf of customers and does not

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involve any provision of service. Hence same shall be excluded from the taxable value *inter alia* in terms of Rule 5(2) of Service tax (determination of value) Rules, 2006.

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

In Re: Re-quantification of demand

27. Without prejudice to above, in case any tax demand stands confirmed for the subject period, it is submitted that the amounts received towards construction agreement only should be taxed and not the total amount received. The details of service tax liability and payments made by Appellant are as follows

Particulars	April'15 to June'17		
	As per Appellant	**As per SCN**	**As per Order**
Gross Receipts	7,81,36,512	7,81,36,512	7,81,36,512
Less: Deductions			
Sale Deed Value	7,14,70,558	-	-
VAT, Registration charges, stamp duty and other non-taxable receipts	52,46,706	38,59,385	38,59,385
Taxable value	14,19,248	7,42,77,127.00	7,42,77,127.00
Abatement @ 60%	8,51,548	-	
Abatement @ 70%		-	5,19,93,988
Net Taxable Value	5,67,699	-	2,22,83,138
Service Tax	79,478	42,01,762.00	32,23,306
Actually Paid	79,835	-	-
Short/(Excess) Paid	(357)	42,01,762.00	32,23,306

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Cum-tax benefit under Section 67 should be extended

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

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

    a. P. Jani & Co. vs. CST 2010 (020) STR 0701 (Tri.-Ahmd).
    b. Municipal Corporation of Delhi vs CST, Delhi 2009 (016) STR 0654 Tri.-Del
    c. Omega Financial Services Vs CCE, Cochin 2011 (24) S.T.R 590
    d. BSNL Vs CCE, Jaipure 2011 (24) S.T.R 435 (Tri-Del).

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

In Re: Interest and penalties should not be imposed

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

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

32. Appellant submits that when the law gets amended retrospectively penalty under section 76 is not imposable. Relied on CCE, Ranchi v. Pensol Industries Ltd 2003 (156) E.L.T. 998 (Tri. - Kolkata) where the penalty was set aside since tax became payable due to retrospective amendment.

33. Appellant submits that when the liability has arisen due to retrospective amendment, the penalties shall not be imposed. In this regard, reliance is placed on

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a. CCE, Meerut Vs Rama Vision Limited 2005 (181) ELT 201 (SC) wherein it was held that "*4. However, as provided by this Court in the case of Commissioner of Central Excise, Hyderabad, v. Associated Cement Companies Ltd. reported in 2005 (180) E.L.T. 3 (S.C.), we also take note of the fact that the impugned judgment is dated 4th May, 1999. The Validation Act came into force on 1st April, 2000. We are applying it today. The Respondent is absent. He will have to be given time to make payment. We, therefore, direct that the time to make payment, as provided in sub-clause 2(b) of Section 112, will only commence from the date intimation of this order is given to the Respondent by the Appellant. We are also of the view that on these facts penalty cannot be imposed. Thus the imposition of penalty is set aside.*"

b. Star India Pvt Ltd Vs CCE, Mumbai & Goa 2006 (1) STR 73 (SC) wherein it was held that "*7. In any event, it is clear from the language of the validation clause, as quoted by us earlier, that the liability was extended not by way of clarification but by way of amendment to the Finance Act with retrospective effect. It is well established that while it is permissible for the legislature to retrospectively legislate, such retrospectivity is normally not permissible to create an offence retrospectively. There were clearly judgments, decrees or orders of courts and Tribunals or other authorities, which required to be neutralised by the Validation Clause. We can only assume that the judgments, decree or orders etc. had, in fact, held that persons situate like the appellants were not liable as service providers. This is also clear from the Explanation to the Validation Section which says that no act or acts on the part of any person shall be punishable as an offence which would have been so punishable if the Section had not come into force.*"

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

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

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

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

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

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

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

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

Benefit of Section 80 should be extended

40. Appellant submits that alleged short/non-payment of service tax was due to various reasons *inter alia*
    a. Given understanding that compliance made by Appellant ,is in accordance with the law.
    b. Whatever believed as taxable was duly paid voluntarily.
    c. There were divergent views of Courts over the classification of indivisible contracts, taxability of transaction involving immovable property etc.,
    d. There was enough confusion prevalent on the applicability of the Service tax among the industry.
    e. Matters were referred to larger bench at various instances.

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

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

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

For M/s. Greenwood Estates

Authorized Signatory

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PRAYER

Therefore it is prayed that

a. To set aside the impugned order to the extent aggrieved;
b. To hold that service tax is not applicable on amount received towards Sale Deed;
c. To hold that service tax is not applicable on other non-taxable receipts
d. To hold that demand should be re-quantified;
e. To hold that cum-tax benefit under Section 67 should be extended;
f. To hold that no interest and penalties are leviable;
g. To hold that benefit of section 80 shall be extended;
h. To hold that service tax already paid should be appropriated;
i. Any other consequential relief shall be granted.

GREENWOOD ESTATES SEC'BAD

Appellant

VERIFICATION

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

Verified today 30th day of September, 2021

Place: Hyderabad

Appellant

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Annexure IV

MODI PROPERTIES PVT. LTD. SEC'BAD
INWARD

केन्द्रीयकरआयुक्तकाकार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL TAX
सिकंदराबादजीएसटीआयुक्तालय SECUNDERABAD GST COMMISSIONERATE
जी॰एस॰टी॰भवन :: एलबीस्टेडियमरोड :: बशीरबाग :: हैदराबाद 500 004
G.S.T.BHAVAN :: L.B.STADIUM ROAD :: BASHEERBAGH :: HYDERABAD 500 004
Email: adjudication3@gmail.com

OR No.71/2018-19-GST-Sec-Adjn-JC(ST) Date: 29.07.2021

ORDER IN ORIGINAL NO: 07 / 2021-22-SEC-ADJN- ADC (ST)

[Passed by G. Rashmi, Additional Commissioner of Central Tax & Central Excise, Secunderabad GST Commissionerate in respect of M/s. Greenwood Estates, Secunderabad]

p`stavanaa
PREAMBLE

1. निजीप्रयोगकेलिए इसेजिसव्यक्तिकोजारीकियागया उसे प्रतिनिःशुल्कदीजातीहै

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

2. जोभीव्यक्तिकेंद्रीय उत्पाद शुल्कअधिनियम, 1944 केअंतर्गत धारा 35 द्वारा संशोधितकेदुष्प्रभावितहो, इसप्रकार प्राप्तआदेशनिर्णय के खिलाफआदेशकी प्राप्तिके 60 दिन के भीतरआयुक्त (अपील) मुख्यालयकार्यालय, 7 मंजिल, एल.बी. स्टेडियमरोड, बशीरबाग, हैदराबाद 500 004 कोअपनीअपीलप्रस्तुतकरसकताहै ।

Under Sec.85 of the Finance Act, 1994, as amended, any person aggrieved by this order can prefer an appeal within 60 days from the date of communication of such order/decision to the Commissioner (Appeals), Hqrs., Office, 7th floor, L.B.Stadium Road, Basheerbagh, Hyderabad – 500 004.

3. धारा 35 के उप खण्ड द्वारा केअंतर्गत आयुक्त (अपील) कोकीजानेवालीअपीलफार्म ई .ए .1 मेंहोऔर इसकीजांचनिर्धारितपद्धतिकेअनुसारकीजानीचाहिए ।

An appeal against this order shall lie before the Commissioner (Appeals) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute or penalty, where penalty alone is in dispute.

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

4. एस टी ४ फार्म में की गई अपील अनुलिपि में प्रस्तुत की जानी चाहिए और उसके साथ जिसने निर्णय या आदेश विरूध्द अपील की जा रही हो। उसकी एक प्रति भी संलग्न की जानी चाहिए।

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

5. अपील और जिसने निर्णय या आदेश के विरूध्द अपील की जा रही हो उस आदेश की प्रति पर भी समुचित मूल्य के अदालती टिकट लगाए जाने चाहिए.

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

Sub:-Service Tax – Service Tax - Non-Payment of Service Tax on Taxable Services rendered by M/s. Greenwood Estates, Hyderabad for the period April 2015 to June 2017–Order Passed- Reg.

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1. BRIEF FACTS OF THE CASE:

M/s. Greenwood Estates, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad-500 003 (here-in-after referred as "M/s Greenwood" or "the assessee(s)") are engaged in providing "Works Contract Service". The assessee is a registered partnership firm and got themselves registered with the department vide Service Tax Registration Number AAHFG0711BST001.

2. NON-PAYMENT OF SERVICE TAX ON TAXABLE SERVICES RENDERED:

2.1 As seen from the records, it was observed that the assessee entered into i) sale deed for sale of undivided portion of land together with semi finished portion of the flat and ii) agreement for construction, with the customers. On execution

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of the sale deed the right in a property got transferred to the customer, hence the construction service rendered by the assessee to their customers under agreement of construction is classifiable under " Works Contract Service" under Section 65 (105) (zzzza) under Service tax as there exists service provider and receiver relationship between them. As there is transfer of property in goods in execution of the said construction agreements, it appeared that the services rendered by them after execution of sale deed against agreements of construction to each of their customers to whom the land was already sold are taxable services under "Works Contract Service".

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

Sl No.	SCN O.R. No. Date	Period covered	Amount of Service Tax demanded in Rs.	Status
1	HQPOR No. 77/2010-Adjn (ST), dated 21-5-2010	Jan - Dec, 2009	9,47,737/-	Confirmed vide OIO No. 47/2010-ST, dt. 24-11-2010. Party's appeal was dismissed vide OIA No. 11/2011 (H-II) S.Tax, dated 31-1-2011. CESTAT Granted Stay on 25.04.2012 vide stay Order No.666 & 667/2012 without pre deposit condition. Vide Misc Order No.21860-21877/2014 dt.31.07.2014 extended stay for six months from 31.07.2014.
2	OR No. 61/2011, dt. 23-04-2011	Jan – Dec, 2010	48,00,391/-	Confirmed vide OIO No. 51/2012- Adjn (ST)(ADC), dated 31-8-2012. Ordered de novo by the Commissioner (Appeals) vide OIA No. 39/2013 (H-II) S.Tax for

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				re-quantification of the Service Tax payable. Denovo OIO No. 83/2016-ADC dated 09.06.2017 served on the assessee on 02.10.2017.
3	OR No. 52/2012-Adjn (Addl.Commr.), dt. 24-4-2012	Jan – Dec, 2011	46.81.850/-	Confirmed vide OIO No. 51/2012- Adjn (ST)(ADC), dated 31-8-2012. Ordered de novo by the Commissioner (Appeals) vide OIA No. 39/2013 (H-II) S.Tax for re-quantification of the Service Tax payable. De novo OIO No. 83/2016-ADC dated 09.06.2017 served on the assesses on 02.10.2017.
4	O.R.No.83/2013 Adjn. (ST) ADC dated 02.12.2013	Jan – June, 2012	16,53,856/-	An amount of Rs.15,64,777/- towards ST has been confirmed vide OIO No.HYD-SVTAX-000-COM-02-14-15 dated: 20.02.2015.
5	O.R.No.156/2014-Adjn (ST) (Commr) dated:25-09-2014.	July, 2012 – March, 2014	92,38,975/-	An amount of Rs.89,57,783/- only towards ST has been confirmed for the period July, 2012 to December, 2013 vide OIO No.HYD-SVTAX-000-COM-02 - 14- 15 dated: 20.02.2015.
6	O.R.No. 131/2015-Adjn.(ST)(Commr) dt. 21.10.2015	Jan, 2014 – March, 2015	69,13,733/-	Confirmed vide OIO No.HYD-SVTAX-000-COM-144-16-17 dated 15.12.2016 by the Commissioner of Service Tax.

2.3. Now for the period April 2015 to June 2017 , as per the information furnished by the assessee vide their letter dated 15.02.2018 along with

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statements, it appears that the assessee had rendered services for a taxable value of Rs. 7,81,36,512/- (Rupees Seven Crore Eighty One Lakh Thirty Six Thousand Five Hundred Twelve only). After deduction of VAT of Rs.38,59,385/- the taxable value works out to Rs.7,42,77,127/- on which service tax (including Education and S & H.E cess) worked out to be Rs.42,01,762/- as per the relevant Annexure to the Notice.

2.4 In view of the foregoing ,M/s Greenwood Estates were issued with a Show Cause Notice under section 73 (1A) of the Finance Act, 1994 by the Assistant Commissioner of Central Tax, Secunderabad Division vide file C. No. V/24/15/07/2018-Adjn, dated 17.042018 requiring them to show cause as to why:

(i) An amount of Rs.42,01,762/- (Rupees Forty Two Lakh One Thousand Seven Hundred and Sixty Two only) including Education Cess and SHE Cess, should not be demanded from them on the "Works Contract Services" rendered by them during the period April, 2015 to June, 2017 in terms of Section 73 (1) of the Finance Act , 1994; on the grounds discussed *supra;* and

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;

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

3. <u>STATUTORY PROVISIONS FOR ISSUE OF NOTICE:-</u>

3.1 The Notice was issued under Section 73 (1A) of the Finance Act, 1994 which was inserted in Section 73 Vide Finance Act, 2012, which reads as under:

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***SECTION 73 (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.*

3.2. The grounds as explained in previous show cause cum demand notices issued are also applicable to the present case. Hence, the present statement of demand/show cause notice is issued in terms of Section 73 (1A) of the Finance Act, 1994 for the period April, 2015 to June 2017.

4. CORRIGENDUM TO THE SHOW CAUSE NOTICE:

4.1 Also Corrigendum to above Show Cause Notice was issued vide C.No.V/24/15/07/2018-Adjn (PF), dt 26.02.2019. Vide the above said corrigendum ,in respect of para 7 of the Show Cause Notice for the words "are hereby required to show cause to the Assistant Commissioner of Central Tax & Central Excise, Office of the Assistant Commissioner of Central Tax, Secunderabad GST Division, Secunderabad GST Commissionerate, D.No.2-4-416 & 417, 1st Floor, Salike Senate, Ramgopalpet, M.G. Road, Secunderabad" are substituted with "are hereby required to show cause to the Joint Commissioner, Central Tax. Secunderabad GST Commissionerate, 4th Floor, GST Bhavan, Basheerbagh Hyderabad" and made the Notice answerable to the Joint Commissioner, Central Tax, Secunderabad GST Commissionerate.

5. REPLY TO SHOW CAUSE NOTICE:

5.1 The assessee furnished reply to the Show Cause Notice vide their letter dated 14.06.2018 and made the following submissions:-

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

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

ii. Sale of Flats after receipt of Occupancy Certificate (OC):The assessee stated in these transactions, in most of the cases sale deed is executed for the entire sale consideration and in some cases **Sale deed is being executed for semi-finished construction along with an agreement of construction.** and said that the flats sold after OC is not leviable to service tax, he has not paid any service tax on the same but paid service tax only on amounts received towards construction.

5.3 The assessee submitted details of flats booked after OC and before OC and amount received as follows:-

Particulars	No of Flats
No of flats booked before receipt of OC (Taxable as the flats are booked before OC)	16
No of flats booked after receipt of OC (Not-taxable as the flats are booked after OC)	38
Total	**54**

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Period	Total Amount Received	Amount towards sale deed and other non-taxable receipts	Amount towards construction Agreement and Taxable receipts	Service Tax on Construction Agreement
Jan'15 to Dec'15	3,86,26,319	3,80,63,528	5,62,791	29,272
Jan'16 to Dec'16	3,92,81,603	3,84,48,293	8,33,310	49,174
Jan'17 to June'17	2,28,590	2,04,898	23,147	1,389
Total	**7,81,36,512**	**7,67,16,719**	**14,19,248**	**79,835**

5.4 The assessee stated that the present SCN was issued with error of quantifying the proposed demand of service tax in treating the sale deed values & other taxes as taxable value of services (annexure to SCN). The assessee stated that SCN continued to make similar allegations as like in previous notices that when amount received towards construction agreement (in excess of the sale deed) is alone is liable for service tax under the category of 'works contract service' as per para 2 of SCN, however, while quantifying the demand, the SCN inadvertently included values of 'sale deed' in the taxable value.

5.5 The assessee also submitted that, during the subject period, most of the **flats were booked after the date of occupancy certificate and sale deed is being executed for the entire sale value that is being a case no service tax is liable on the amounts received towards said flats since same is 'sale of immovable property' and said that it was specifically provided in Section 66E(b) of Finance Act, 1994 that service tax is not liable for the flats booked after OC date and stated that the proposal of present SCN to demand service tax on the flats booked after OC date is not sustainable and required to be dropped.**

The details of amounts received towards the flats booked before and after occupancy certificate are submitted by the assessee as under:

Total amount received during the subject period	Rs.7,81,36,512
Received towards the flats booked after OC	Rs.7,45,75,547
Received towards the flats booked before OC	Rs.35,60,965

The assessee also submitted the statement showing the flat wise details booked after OC date as well as booked before OC, the details of the amount received there from and the copies of OC's and alleged that service tax demand proposed on Rs.7,45,75,547/- received towards the flats sold after OC requires to be dropped on this count alone.

5.6 The assessee said that 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", and no allegation has been raised to demand service tax on the sale deed value. Assessee however alleged that while calculating the demand of service tax on construction agreements, the quantification is based on gross amounts mentioned above for all the activities including amounts received towards the "sale deeds".

5.7 The assessee reiterated that the SCN represents an error in quantification of the demand and stated that once the apparent error in calculation is taken to its logical conclusion, the entire demand fails and therefore there is no cause of any grievance by the Department on this ground and the following quantification of the amounts is submitted by the assessee in this regard:-

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Particulars	As per Noticee	As per SCN
Gross Receipts	7,81,36,512	7,81,36,512
Less Deductions		
Sale Deed Value (including the flats sold after OC date)	7,14,70,558	-
VAT, Registration charges, stamp duty and other non-taxable receipts	52,46,706	38,59,385
Taxable amount	14,19,248	7,42,77,127
Abatement @ 40%	5,67,699	2,97,10,851
Service Tax as applicable	79,835	42,01,762
Actually Paid	79,835	-
Balance Demand	-	**42,01,762**

5.8 Also the following broad lines of argument are submitted by the assessee:-

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

ii. 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.

iii. 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.

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

5.9 The assessee submitted that similar to the claim for exclusion of sale deed value, the value attributable to stamp duty, electricity etc., need to be reduced

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and stated that once the above deductions are allowed, the demand would be reduced to NIL.

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

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

ii. The assessee alleged that the grounds of the old period is not at all applicable for the new / subsequent period due to the substantial changes took place in the provisions of service tax and submitted that once SCN raises allegation/demand based on inapplicable provisions then such allegation/demand cannot sustain and relied on Maharashtra Industrial Development Corporation Vs CCE, Nasik 2014 (36) S.T.R. 1291 (Tri. - Mumbai) wherein it was held that *"With regard to the show cause notice in Appeal No. ST/85267/14 we find that the period involved is 1-10-2011 to 30-9-2012. In the said case, the demand is for two periods - one from 1-10-2011 to 30-6-2012 and the second is from 1-7-2012 to 30-9-2012* ***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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The assessee stated that the as subject SCN is issued without any allegations, the same has not proved the burden of proof of taxability, which is essential under new service tax law. Relied on United Telecom Ltd. Vs CST 2008 (9) S.T.R 155 (Tri-Bang); Jetlite (India) Ltd. Vs CCE 2011 (21) S.T.R 119 (Tri-Del).

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

5.12 The assessee mentioned that as the he 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 and claimed that that when service tax itself is not payable, the question of interest does not arise and stated that it is a natural corollary that when the principal is not payable there can be no question of paying any interest as held by the Supreme Court in Prathiba Processors Vs. UOI, 1996 (88) ELT 12 (SC). Similarly stated that penalty also cannot be imposed in absence of the any short payment as alleged in the SCN.

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

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6. RECORD OF PERSONAL HEARING:

The representative of the assessee Shri. Venkata Prasad, C.A., attended the personal hearing on 17.05.2021 at 1100 hours and reiterated the points made in the written submission and requested to drop the proceedings. Since there required more clarity on the amount to be factored in for the purpose of quantification, another Personal hearing was held on 20.07.2021 @ 13:00 hrs and the representative explained the tabulations made by him in the worksheet and stated he has nothing more to add.

7. DISCUSSIONS AND FINDINGS:

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

8. The undisputed facts of the case are that the noticee had entered in to two agreements with such prospective buyers – one whereby they agreed to transfer undivided share of land relating to the flats to be constructed on works contract basis and the second, whereby they agreed to undertake construction of flats

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

9. Therefore the moot point is whether the modus of paying tax @ 40% abatement on agreement for construction alone without including the land value is proper under law. In this regard ,the noticee has submitted that the till the stage of entering into a sale deed the transaction is one of sale of immovable property and therefore excluded from purview of service tax .It is of significance to mention that Rule 2A(ii), which is relevant in determining taxable value of the service portion in the execution of works contract, came to be amended with retrospective effect by section 129 of the Finance Act, 2017 whereby the proviso to Rule 2A(ii)A was substituted/an additional one inserted/substituted for certain periods in the past/future as specified in the said section. The provisos are reproduced below for ease of reference:

"Provided that where the amount charged for works contract includes the value of goods as well as land or undivided share of land, the service tax shall be payable on thirty per cent of the total amount charged for the works contract.

Provided further that in case of works contract for construction of residential units having carpet area up to 2000 square feet and where the amount charged per

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residential unit from service recipient is less than rupees one crore and the amount charged for the works contract includes the value of goods as well as land or undivided share of land, the service tax shall be payable on twenty-five per cent. of the total amount charged for the works contract"

9.1(i) It was provided by the said section 129 of Finance act,2017 that the aforesaid amendment was to be retrospectively effective during the period from 08.05.2013 to 31.03.2016.

(ii) Thereafter, w.e.f. 01.04.2016, both the above provisos were substituted with the following proviso.

"Provided that where the amount charged for works contract includes the value of goods as well as land or undivided share of land, the service tax shall be payable on thirty per cent of the total amount charged for the works contract"

9.2 The legal relevance of the amendments to Rule 2A(ii) as described above which were made retrospectively applicable to the period of demand raised in the instant notice is self-evident and does not need further re-iteration by me. It is unambiguously clear that while determining taxable value of the service portion involved in the execution of works contract, the value of goods used in execution of works and land value (undivided share of land in individual cases) shall be part of the total value from which abatement as permissible is to be deducted. The test therefore, in deciding the instant case, is to determine whether the amount charged for the services provided included the value of land apart from value of all goods used. It is evident from the record that the buyers in this case had paid a consolidated amount at prescribed intervals as per the agreements. It is further evident that there was no specified value for the undivided share of land assigned to each flat other than the amount assigned by the builder unilaterally for tax purposes. There is nothing in the agreements entered which had specified the value of land so specified and assigned. Therefore, irrespective of the fact that contracts/ agreements had separately been entered into between the noticee-builder and the buyers of apartments constructed by them or that there was bifurcation of the total consideration into two, the legal position relevant was that value under Rule 2A(ii)A of the Rules for the purposes of payment of tax on works contract services in this case was to be determined taking into account the total value of the works contract which included value of undivided share of land. Permissible abatement as provided in the proviso above was to be accounted for and accordingly tax liability ought to have been paid. But the notice has failed to do so resulting in short payment of tax. Further ,the noticee has not made any acknowledgment of the legal position after the amendments carried out to the law as referred above . There is nothing in the submission to suggest that the noticee had disputed the determination of value (ie inclusive of land value) as per the afore-said Rule 2A(ii) as was made retrospectively applicable to the period. Therefore, there is nothing as regards the law to be determined or interpreted in this case.

10. The noticee took the argument that they are not liable for payment of Service tax on those flats sold after completion certificate as per Section 66 E(b) of Finance Act 1994 and that after deduction of the same, they have paid the tax @ 40 % abatement on the remaining amounts received towards agreement for construction with customers .This is undisputedly a transaction involving execution of works contract and accordingly Section 66 E (b) of Finance Act 1994 ("service portion in the execution of a works contract") read with Rule 2A (ii) of the Service Tax (Determination of Value) Rules, 2006 are the relevant legal provisions in this instant case. The clauses under Section 66 E(b) are independent of the aforesaid provisions and I am therefore of the view the clauses therein cannot be branched off and appended to existing provisions under Rule 2A (ii) of the Service Tax (Determination of Value) Rules, 2006 to keep out the consideration of those flats where total consideration was received after completion certificate. Moreover, the said Rules are very clear that the total

amount charged for the works contract is to be taken for arriving at the taxable value after abatement. In view of the above facts and law, it is held that the indivisible total consideration received by noticee on account of assignment of right in undivided share of land and the construction services thereon provided would constitute the total value of services involved and should have been the basis for determining value under Rule 2A (ii) of Valuation Rules.

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

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

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

Going by the above explanation under the Rules, gross amount has to be taken into consideration. It is not in dispute these amounts were in the course of execution of works contract and I therefore hold that such receipts are to be

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treated as part of the gross amount charged and thus ought to be taken into account for quantification of taxable value under Rule 2A(ii).

12. Further, I find that the assessee has placed reliance on the decision by Hon'ble Tribunal in the case of Maharashtra Industrial Development Corporation Vs CCE, Nasik 2014 (36) S.T.R. 1291 (Tri. - Mumbai) wherein it was held that notice was issued on the definition of Management Maintenance and Repair Service as it existed prior to introduction of negative list and with the provisions no longer existing post 01.07.2012, the demand requires to be set aside. I find that there is a reference to classification under Works Contract Service under Section 65(105) (zzza) in this notice which post negative list has been included under declared Services in terms of Section 66 E(h) of Finance Act 1994. Therefore, it cannot be said to be on the same footing as the case referred above by the noticee. The over sight error in keeping to the earlier classification does not in any way impact the core issue in the notice which is determination of value under Rule 2A (ii) of the Service Tax (Determination of Value) Rules 2006 . The retrospective amendment to this Rule makes the case law all the more irrelevant to this case. I am therefore of the view that the lack of reference to Section 66E(h) of Finance Act for the disputed period does not invalidate the notice in as much as the dispute has been correctly captured in the notice.

12.1 Accordingly, the tax liability is re-worked out as under:

Gross receipts (as per SCN)	7,81,36,512
Less VAT ,Registration charges (as per SCN)	38,59,385
Net receipt	7,42,77,127
Service tax (with abatement of 70%)	32,23,306

The said amounts of tax are liable to be recovered from them under Section 73 (2) of the Finance Act, 1994 along with applicable interest under Section 75 *ibid.*

13. As regard the proposal for penalty under Section 76 of Finance Act, 1994, I

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

14. Further, in the light of the charges specified in the notice which are based entirely on facts on record and in the light of each of such contravention of Sections 67, 68 and 70 of the Act,'94 as has been specified, they are also liable to penalty under Section 77 *ibid.*

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

ORDER

(i) I confirm the demand of an amount of Rs 32,23,306/- (including Cess) [Rupees Thirty Two Lakh Twenty Three Thousand Three Hundred and Six only] being the Service Tax payable on the taxable services rendered during the period from January April, 2015 to June, 2017, in terms of sub-section (2) of Section 73 of the Finance Act, 1994, against M/s Greenwood Estates, Secunderabad;

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(ii) In terms of Section 75 of the Finance Act, 1994, I order M/s Greenwood Estates to pay interest at appropriate rates, on the Service Tax payable as mentioned at Sl.No. (i) above;

(iii) I impose a penalty of Rs.3,22,331 /- [Rupees Three Lakh Twenty Two Thousand Three Hundred and Thirty One only] (being 10% of the ST payable) on M/s. Greenwood Estates Hyderabad, under Section 76 of the Finance Act, 1994, for failure to pay Service Tax;

(iv) I impose a penalty of Rs. 10,000/- (Rupees Ten Thousand Only) on M/s Greenwood Estates, Hyderabad, under Section 77 of the Finance Act, 1994, for failure to declare the right taxable incomes in their ST-3 return.

29/7/2021

(G. RASHMI)
ADDITIONAL COMMISSIONER

To,
M/s.Greenwood Estates,
5-4-187/3 & 4, 2nd Floor,
Soham Manrion, M.G. Road
Secunderabad-500003,
Telangana State.

// BY RPAD //

Copy submitted to:
The Commissioner, Central Tax, Secunderabad GST Commissionerate, Hyderabad

Copy to:
1. The Deputy / Assistant Commissioner, Central Tax, Secunderabad GST Division.
2. The Assistant Commissioner (Arrears), Central Tax, Hqrs. Office, Secunderabad GST Commissionerate.
3. The Superintendent of Central Tax, Ramgopalpet-1-I Range, Begumpet GST Division.
4. Master File / Spare Copy / Office Copy.

-Annexure-VI

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

Sub: Proceedings under C. No. V/24/15/07/2018-Adjn dated 17.04.2018 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 "Noticee") is mainly engaged in the sale of residential flats to prospective buyers during and after construction. During the disputed period Notice has undertaken the following type of transactions

i. Sale of Flats before receipt of Occupancy Certificate (OC): In these transactions, Noticee is executing sale deed for semi-finished flat along with an agreement of construction. Sale deed is registered and appropriate 'Stamp Duty' has been discharged on the same. Noticee is discharging service tax on agreement of construction value after availing deduction towards sale deed value and no-taxable receipts (Statement showing flats booked before receipt of OC along with amounts received towards sale deed, agreement of construction and service tax paid on agreement of construction and other taxable receipts is enclosed as Annexure II)

ii. Sale of Flats after receipt of Occupancy Certificate (OC): In these transactions sale deed is executed for the entire sale consideration. As the flats sold after OC is not leviable to service tax, Noticee has not paid any service tax on the same but paid service tax only on amounts received towards construction agreements (Statement showing flats booked after OC and amounts received towards sale deeds, construction agreements and service tax paid on construction agreements and other taxable receipts is enclosed as Annexure III and copy of Occupancy certificates is enclosed as Annexure VI).

B. The details of flats booked after OC and before OC and amount received are as follows

Particulars	No of Flats
No of flats booked before receipt of OC (Taxable as the flats are booked before OC)	16
No of flats booked after receipt of OC (Not-taxable as the flats are booked after OC)	38
Total	**54**

C. A Show Cause Notice (SCN) dated 21.05.2010 for the period from January 2009 to December 2009 ("First SCN") was issued against the Noticee (copy is enclosed as **Annexure VII**). Para 7 of the Show Cause Notice brings out the case built by the SCN. The relevant Para is reproduced below:

*"As seen from the records submitted, the assessee have entered into 1) a sale deed for sale of undivided portion of land together with semi finished portion of the flat and 2) an agreement for construction, with their customers. On execution of the sale deed the right in a property got transferred to the customer, hence the **construction service rendered by assessee thereafter to their customers under agreement of construction are taxable under service tax** as there exists service provider and receiver relationship between them. As there involved the*

GREENWOOD ESTATES SEC'BAD

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transfer of property in goods in execution of said construction agreements, ***it appears that the services rendered by them after execution of sale deed against agreements of construction to each of their customers to whom the land was already sold vide sale deed are taxable services under "works contract service"***

D. The above SCN was followed by several periodical SCN's wherein it was continued to make similar allegations that amount received towards construction agreement (in excess of the sale deed) is alone is liable for service tax under the category of 'works contract service' however, while quantifying the demand, it was inadvertently included values 'sale deed' in the taxable value. The said Show Cause was also adjudicated against the Noticee. 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 service tax liability. The now the matter is pending before lower authority
Jan 11 to Dec 11	OR No. 52/2012 Adjn (AddlCommr) dated 24-04-2012	Rs.46,81,850/-	
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-

GREENWOOD ESTATES SEC'BAD

January2012 to December 2013	OR No. 156/2014-Adjn (ST)(Commr) dated:25-09-2014	Rs. 92,38,975/-	In-Original No. HYD-SVTAX-000-COM-O2-14-15 dated 20.02.2015 has been filed)
April 2014 to March 2015	OR No.131/2015 Adjn (ST) (Commr) dated 21.10.2015	Rs.69,13,733/-	Pending before CESTAT for disposal of final hearing (an appeal against Order-In-Original No. HYD-SVTAX-000-COM-144-16-17 dated 15.12.2016 has been filed)

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

Period	Total Amount Received	Amount towards sale deed and other non-taxable receipts	Amount towards construction Agreement and Taxable receipts	Service Tax on Construction Agreement
Jan'15 to Dec'15	3,86,26,319	3,80,63,528	5,62,791	29,272
Jan'16 to Dec'16	3,92,81,603	3,84,48,293	8,33,310	49,174
Jan'17 to June'17	2,28,590	2,04,898	23,147	1,389
Total	**7,81,36,512**	**7,67,16,719**	**14,19,248**	**79,835**

F. Without understanding the fact that service tax has been duly paid on the amount received towards construction agreements, subject SCN C.No. V/24/15/07/2018-Adjn dated 17.04.2018 (Copy of SCN is

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enclosed as **Annexure [ ]** was issued requiring the Noticee to show cause as to why:

i. An amount of RS. 42,01,762/- including Education Cess and SHE Cess, should not be demanded from them under the "Works Contract Services" rendered by them during the period of April 2015 to June 2017, in terms of Section 73(1) of the Finance Act, 1994; on the grounds discussed supra; and

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;

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

GREENWOOD ESTATES SEC'BAD

Submissions:

1. Noticee submits that as stated in background facts, during the subject period, most of the **flats were booked after the date of occupancy certificate and sale deed is being executed for the entire sale value that is being a case no service tax is liable on the amounts received towards said flats since same is 'sale of immovable property' and it was specifically provided in Section 66E(b) of Finance Act, 1994 that service tax is not liable for the flats booked after OC date. Hence proposal of present SCN to demand service tax on the flats booked after OC date is not sustainable and required to be dropped.**

Total amount received during the subject period	Rs.7,81,36,512
Received towards the flats booked after OC	Rs.7,45,75,547
Received towards the flats booked before OC	Rs.35,60,965

2. The statement showing the flat wise details booked after OC date as well as booked before OC, the details of the amount received therefrom and the copies. of OC's are enclosed as annexure II, III, VII Accordingly, service tax demand proposed on Rs.7,45,75,547/- received towards the flats sold after OC requires to be dropped on this count alone.

3. As seen from the operative part of SCN, it is clear that it is only sole allegation of SCN (Para 2) that construction agreements are subject to service tax under the category of "works contract", no allegation has been raised to demand service tax on the sale deed value. However, going through the annexure to the SCN, it can be observed that though the allegation is to demand service tax on construction agreements, the

GREENWOOD ESTATES SECBAD

quantification is based on gross amounts mentioned above for all the activities including amounts received towards the "sale deeds".

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

Particulars	As per Noticee	As per SCN
Gross Receipts	7,81,36,512	7,81,36,512
Less Deductions		
Sale Deed Value (including the flats sold after OC date)	7,14,70,558	-
VAT, Registration charges, stamp duty and other non-taxable receipts	52,46,706	38,59,385
Taxable amount	14,19,248	7,42,77,127
Abatement @ 40%	5,67,699	2,97,10,851
Service Tax as applicable	79,835	42,01,762
Actually Paid	79,835	-
Balance Demand	-	42,01,762

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.

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

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

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

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

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

9. 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.

10. 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

GREENWOOD ESTATE SEC'BAD

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.

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

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

GREENWOOD ESTATES SEC'BAD

For M/s Greenwood Estates,

Authorized Signatory

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BEFORE THE ASSISTANT COMMISSIONER OF CENTRAL TAX, SECUNDERABAD GST DIVISION, SECUNDERABAD GST COMMISSIONERATE, SALIKE SENATE, D. NO. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD-500 003

Sub: Proceedings under C. No. V/24/15/07/2018-Adjn dated 17.04.2018 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, Soham 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 __ day of June 2018 at Secunderabad

GREENWOOD ESTATES SEC'BAD

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: __.06.2018

Address for service:
Hiregange & Associates,
Chartered Accountants,
4th Floor, West Block,
Srida Anushka Pride,
Opp. Ratnadeep Supermarket,
Road Number 12, Banjara Hills,
Hyderabad 500 034

For Hiregange & Associates
Chartered Accountants

Hiregange & Associates Chartered Accountants Hyderabad

Venkata Prasad P
Partner (M. No. 236558)

I Partner/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	Mem./Roll No.	Signature
01	Sudhir V S	CA	219109	
02	Lakshman Kumar K	CA	241726	

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ANNEXURE - VII

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 .रोड़ सिकंदराबाद 500003
ADD: "SALIKE SENATE", D. No. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD 500003
Contact No. 7901243130 email- cgst.secdiv@gov.in

C. NO. V/24/15/07/2018-Adjn

Date: 17.04.2018

SHOW CAUSE NOTICE

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

Sub:: Service Tax - Non-Payment of Service Tax on Taxable Services rendered by M/s. Greenwood Estates, Hyderabad for the period April 2015 to June 2017- Issue of Show Cause Notice - Regarding.

******

M/s. Greenwood Estates, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad-500 003 (here-in-after referred as **"M/s Greenwood"** or **"the assessee(s)"**) are engaged in providing **"Works Contract Service"**. The asssessee is a registered partnership firm and got themselves registered with the department vide **Service Tax Registration Number AAHFG0711BST001.**

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

3. Accordingly, the following Show Cause Notices had been issued to the assessee:

Sl No.	SCN O.R. No. Date	Period covered	Amount of Service Tax demanded in Rs.	Status
1	HQPOR No. 77/2010-Adjn (ST), dated 21-5-2010	Jan - Dec, 2009	9,47,737/-	Confirmed vide OIO No. 47/2010-ST, dt. 24-11-2010. Party's appeal was dismissed vide OIA No. 11/2011 (H-II) S.Tax, dated 31-1-2011. CESTAT Granted Stay on 25.04.2012 vide stay Order No.666 & 667/2012 without pre deposit condition. Vide Misc Order No.21860-21877/2014 dt.31.07.2014 extended stay for six months from 31.07.2014.
2	OR No. 61/2011, dt. 23-04-2011	Jan – Dec, 2010	48,00,391/-	Confirmed vide OIO No. 51/2012-Adjn (ST)(ADC), dated 31-8-2012. Ordered de novo by the Commissioner (Appeals) vide OIA

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				No. 39/2013 (H-II) S.Tax for re-quantification of the Service Tax payable. Denovo OIO No.83/2016-ADC dated 09.06.2017 served on the assesses on 02.10.2017.
3	OR No. 52/2012-Adjn (Addl.Commr.), dt. 24-4-2012	Jan – Dec, 2011	46,81,850/-	Confirmed vide OIO No. 51/2012- Adjn (ST)(ADC), dated 31-8-2012. Ordered de novo by the Commissioner (Appeals) vide OIA No. 39/2013 (H-II) S.Tax for re-quantification of the Service Tax payable. . Denovo OIO No.83/2016-ADC dated 09.06.2017 served on the assesses on 02.10.2017.
4	O.R.No.83/2013 Adjn. (ST) ADC dated 02.12.2013	Jan – June, 2012	16,53,856/-	An amount of Rs.15,64,777/- towards ST has been confirmed vide OIO No.HYD-SVTAX-000-COM-02-14-15 dated: 20.02.2015.
5	O.R.No.156/2014-Adjn (ST) (Commr) dated:25-09-2014.	July, 2012 – March, 2014	92,38,975/-	An amount of Rs.89,57,783/- only towards ST has been confirmed for the period July, 2012 to December, 2013 vide 010 No.HYD-SVTAX-000-COM-02 - 14- 15 dated: 20.02.2015
6	O.R.No. 131/2015-Adjn.(ST)(Commr) dt. 21.10.2015	Jan, 2014 – March, 2015	69,13,733/-	Confirmed vide OIO No.HYD-SVTAX-000-COM-144-16-17 dated 15.12.2016 by the Commissioner of Service Tax.

4. As per the information furnished by the assessee vide letter dated 15.02.2018 along with statements, it is seen that "the assessee" have rendered taxable services under the category of "Works Contract Services" during the period April, 2015 to June, 2017. The assessee had rendered services for a taxable value of Rs.7,81,36,512/- (Rupees Seven Crores Eighty One Lakhs Thirty Six Thousand Five Hundred twelve only). After deduction of VAT of Rs.38,59,385/- the taxable value works out to Rs.7,42,77,127/- on which service tax (including Education and S & H.E cess) works out to be Rs.42,01,762/-. The service tax liability work sheet is enclosed to this notice as Annexure.

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

***SECTION 73 (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.*

6. The grounds as explained in the show cause cum demand notices issued above are also applicable to the present case. Hence, this statement of demand/show cause notice is issued in terms of Section 73 (1A) of the Finance Act, 1994 for the period April, 2015 to June 2017.

7. In view of the above, M/s Greenwood Estates, 5-4-187/3 & 4, II floor, Soham Mansion, M.G.Road, Secunderabad-500 003, are hereby required to show cause to the Assistant Commissioner of Central Tax & Central Excise, Office of the Assistant Commissioner of Central Tax, Secunderabad GST Division, Secunderabad GST Commissionerate, D. No. 2-4-416&417, 1st Floor, Salike Senate, Ramgopalpet, M. G. Road, Hyderabad within 30 (thirty) days of receipt of this Notice as to why:-

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(i) An amount of Rs.42,01,762/- (Rupees Forty two Lakhs one Thousand seven hundred and sixty two only) including Education Cess and SHE Cess, should not be demanded from them under the "Works Contract Services" rendered by them during the period April, 2015 to June, 2017, in terms of Section 73 (1) of the Finance Act, 1994; on the grounds discussed supra; and

(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. 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.

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

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

1. Letter dated 15.02.2018 along with statements, submitted by M/s. Greenwood Estates, Hyderabad.

2. ST-3 Returns submitted by the assessee for the period April, 2015 to June, 2017.

Place: Secunderabad
Date: 17 .04.2018

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

To,
M/s Greenwood Estates,
5-4-187/3 & 4, 2nd Floor,
Soham Mansion, M. G Road,
Secunderabad – 500 003.

Copy to:

1. The Superintendent of Central Tax, Central Excise and Service Tax, Ramgopalpet Range-I, Secunderabad GST Division, Secunderabad Commissionerate, with direction to serve the Notice on the assessee and submit dated Acknowledgment to this office.
2. The Commissioner of Central Tax, Central Excise and Service Tax, Secunderabad Commissionerate, Hyderabad. (By name to the Superintendent of Central Tax(Adjudication) for information.

Annexure

M/s Greenwood Estates during the FY 2015-17 (in Rs.) [upto June, 2017]

Total amount Receipt	7,81,36,512
Less amount towards VAT, Registration charges	38,59,385
Net Receipt	7,42,77,127
Service Tax Liability	42,01,762

Note:

Service Tax Rate for Works contract Service during the said period:

Till 31st May, 2015	4.94%
From 1st June to 14th November, 2015	5.60%
From 15th November, 2015 to 31st May, 2016	5.80%
From 1st June, 2016 to 30th June, 2017	6%

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M. MURALI KRISHNAIAH
Superintendent
Rampally-1 GST Range
Secunderabad GST Division
Secunderabad GST Commissionerate
हैदराबाद/Hyderabad

ANNEXURE

	Amounts collected	Rate of total tax	Total tax payable
	Works contract service	Works contract service	Works contract service
Jan-09	2132438	4.12% on value	87856
Feb-09	0	4.12% on value	0
Mar-09	2843050	4.12% on value	117132
Apr-09	1826369	4.12% on value	75246
May-09	500000	4.12% on value	20600
Jun-09	1068670	4.12% on value	44029
Jul-09	860000	4.12% on value	35432
Aug-09	3853669	4.12% on value	158943
Sep-09	1975234	4.12% on value	81380
Oct-09	4271402	4.12% on value	175982
Nov-09	3152729	4.12% on value	129892
Dec-09	709826	4.12% on value	29245
Total	23003332		947737

Name of the service	Amounts collected	Total tax liability from Jan 2009 to Dec. 2009	Total tax paid on receipts from Jan 2009 to Dec. 2009	Differential tax payable
Works contract service	23003332	947737	0	947737

Differential tax break up

Service tax	Education cess	S & H Education cess
920133	18403	9201

located within the premises and the layout of such premises is approved by an authority under any law for the time being in force, but does not include a complex which is constructed by a person directly engaging any other person for designing or planning of the layout, and the construction of such complex is intended for personal use as residence by such person.

On gathering intelligence that M/s. Greenwood Estates though registered with the service tax partment are not discharging the service tax liability properly and also not filing the required returns

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Annexure - VIII

Statement of Service Tax - Flatwise Details - Before OC
Firm : GREENWOOD ESTATES
Period : April 2015 to June 2017

Block No	Flat No.	Sum of Receipt Amount	Sum of Towards Sale Deed	Sum of Towards Agreement of Construction	Sum of Towards Other Taxable Receipts	Sum of Towards VAT, Registration Charges, etc.	Sum of Towards Other Non-Taxable Receipts
A	122	150,000	-	-	-	29,341	120,659
A	301	100,000	-	-	-	15,906	84,094
A	306	9,750	-	-	-	-	9,750
A	322	101,983	-	-	-	-	101,983
A	418	107,038	-	-	-	-	107,038
A	432	65,086	-	-	-	-	65,086
A	531	9,130	-	-	-	-	9,130
B	206	118,198	59,000	-	24,333	34,865	-
B	304	809,063	768,000	-	-	-	41,063
B	305	1,100,000	761,000	339,000	-	-	-
B	405	3,640	-	-	-	3,640	-
C	118	3,400	-	-	-	-	3,400
C	128	150,000	-	-	-	63,757	86,243
C	226	17,764	-	-	-	-	17,764
C	501	15,913	-	-	7,383	-	8,530
C	507	800,000	158,250	569,750	-	-	72,000
Total		3,560,965	1,746,250	908,750	31,716	147,509	726,740

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Annexure-IX

Statement of Service Tax - Flatwise Details - After OC
Firm : GREENWOOD ESTATES
Period : April 2015 to June 2017

Block No	Flat No.	Sum of Receipt Amount	Sum of Towards Sale Deed	Sum of Towards Agreement of Construction	Sum of Towards Other Taxable Receipts	Sum of Towards VAT, Registration Charges, etc.	Sum of Towards Other Non-Taxable Receipts
A	109	3,131,048	2,911,000	-	-	215,348	4,700
A	112	3,173,636	2,911,000	-	46,618	215,348	670
A	125	746,844	528,271	-	9,781	208,792	-
A	128	23,344	-	-	-	19,319	4,025
A	134	7,691	-	-	-	1,400	6,291
A	320	200,000	-	-	-	200,000	-
A	334	4,668	-	-	-	4,668	-
A	420	3,329,000	3,188,000	-	37,478	103,522	-
A	500	35,517	-	-	-	35,517	-
A	509	3,124,068	3,100,000	-	23,318	750	-
A	517	1,147,989	368,621	-	36,223	208,800	534,345
A	528	195,065	-	-	-	194,250	815
A	533	100,000	-	-	-	99,015	985
A	534	3,123,000	3,123,000	-	-	-	-
B	101	3,163,706	2,941,000	-	-	217,523	5,183
B	102	3,245,224	2,898,000	-	-	334,495	12,729
B	103	2,907,707	2,833,000	-	69,898	4,809	-
B	104	3,222,193	2,972,000	-	29,878	220,315	-
B	105	2,647,023	2,600,000	-	22,828	24,195	-
B	106	2,898,446	2,669,000	-	21,498	200,772	7,176
B	203	2,874,600	2,874,600	-	-	-	-
B	204	2,747,000	2,747,000	-	-	-	-
B	302	285,389	41,816	-	26,688	212,230	4,655
B	401	1,234,250	978,000	-	28,518	222,018	5,714
B	403	2,828,665	2,800,000	-	23,147	5,518	-
B	404	75,000	-	-	-	75,000	-
B	501	150,000	-	-	-	150,000	-
B	502	487,275	284,000	-	24,795	178,480	-
B	503	3,012,190	2,950,000	-	-	28,790	33,400
B	504	75,018	-	-	-	75,018	-
B	505	2,953,653	2,928,000	-	-	25,653	-
B	506	2,834,000	2,834,000	-	-	-	-
C	104	3,098,500	2,880,000	-	5,100	213,100	300
C	112	3,129,404	3,126,000	-	1,600	-	1,804
C	407	2,910,789	2,886,000	-	21,418	3,371	-
C	420	3,155,866	3,126,000	-	21,718	8,148	-
C	504	3,131,409	3,100,000	-	28,278	3,131	-
C	512	3,166,370	3,126,000	-	-	3,126	37,244
Total		74,575,547	69,724,308	-	478,782	3,712,421	660,036

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Details of receipts before OC - sorted by date of receipt

Project : GREENWOOD ESTATES

Period : April 2015 to Jun 2017

Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	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
B	505	13-03-2014	31-03-2015	3631	02-04-2015	25,000	2,928,000	25,000	-	-			0	-	4.944	
A	128	08-04-2013	20-04-2014	3926	11-04-2015	23,344	-	-	-	-	19,319	4,025	0	-	4.944	-
A	320	08-04-2013	05-10-2014	3927	11-04-2015	200,000	-	-	-	-	200,000		0	-	4.944	-
B	505	13-03-2014	31-03-2015	3930	13-04-2015	100,000	-	100,000	-	-	-	-	0	-	4.944	-
B	505	13-03-2014	31-03-2015	3931	15-04-2015	100,000	-	100,000	-	-	-	-	0	-	4.944	-
C	407	04-11-2011	16-03-2015	3935	18-04-2015	100,000	-	100,000	-	-	-	-	0	-	4.944	-
C	407	04-11-2011	16-03-2015	3936	20-04-2015	391,000	-	391,000	-	-	-	-	0	-	4.944	-
B	401	13-03-2014	02-12-2014	3937	21-04-2015	222,218	-	222,218	-	-	-	-	0	-	4.944	-
B	204	13-03-2014	16-03-2015	3938	25-04-2015	200,000	-	200,000	-	-	-	-	0	-	4.944	-
B	401	13-03-2014	02-12-2014	3941	27-04-2015	1,000,000	-	755,782	-	28,518	215,700	-	0	28,518	4.944	1,410
B	505	13-03-2014	31-03-2015	3939	27-04-2015	100,000	-	100,000	-	-	-	-	0	-	4.944	-
B	505	13-03-2014	31-03-2015	3943	28-04-2015	192,000	-	192,000	-	-	-	-	0	-	4.944	-
B	502	13-03-2014	31-12-2014	3944	29-04-2015	284,000	-	284,000	-	-	-	-	0	-	4.944	-
A	112	08-04-2013	02-05-2015	3632	02-05-2015	25,000	2,911,000	25,000	-	-	-	-	0	-	4.944	-
A	125	08-04-2013	30-11-2014	3938	05-05-2015	452,882	-	452,882	-	-	-	-	0	-	4.944	-
B	502	13-03-2014	31-12-2014	3945	05-05-2015	179,000	-	-	-	24,795	154,205	-	0	24,795	4.944	1,226
B	105	13-03-2014	31-01-2015	3950	07-05-2015	2,558,873	-	2,558,873	-	-	-	-	0	-	4.944	-
B	505	13-03-2014	31-03-2015	3947	07-05-2015	700,000	-	700,000	-	-	-	-	0	-	4.944	-
B	505	13-03-2014	31-03-2015	3949	07-05-2015	711,000	-	711,000	-	-	-	-	0	-	4.944	-
A	503	08-04-2013	23-10-2014	3952	08-05-2015	35,517	-	-	-	-	35,517	-	0	-	4.944	-
A	112	08-04-2013	02-05-2015	3957	16-05-2015	200,000	-	200,000	-	-	-	-	0	-	4.944	-
A	109	08-04-2013	16-05-2015	3633	19-05-2015	25,000	2,911,000	25,000	-	-	-	-	0	-	4.944	-
A	109	08-04-2013	16-05-2015	3634	19-05-2015	200,000	-	200,000	-	-	-	-	0	-	4.944	-
B	104	13-03-2014	21-05-2015	3960	20-05-2015	225,000	2,972,000	225,000	-	-	-	-	0	-	4.944	-
B	302	13-03-2014	12-05-2014	3959	20-05-2015	200,000	-	41,816	-	26,688	131,496	-	0	26,688	4.944	1,319
A	109	08-04-2013	16-05-2015	3962	22-05-2015	186,000	-	186,000	-	-	-	-	0	-	4.944	-
B	504	13-03-2014	31-12-2014	3961	22-05-2015	75,018	-	-	-	-	75,018	-	0	-	4.944	-
B	302	13-03-2014	12-05-2014	[illegible]	[illegible]-05-2015	58,601	-	-	-	-	58,601	-	0	-	4.944	-
A	125	08-04-2013	30-11-2014	3964	[illegible]-2015	293,962	-	75,389	-	9,781	208,792	-	0	9,781	4.944	484

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Project : GREENWOOD ESTATES
Period : April 2015 to Jun 2017

Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	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
B	404	13-03-2014	31-12-2014	3969	28-05-2015	75,000	-	-	-	-	75,000	-	0	-	4.944	-
B	302	13-03-2014	31-12-2014	3967	31-05-2015	24,275	-	-	-	-	24,275	-	0	-	4.944	-
A	112	08-04-2013	02-05-2015	3971	10-06-2015	358,000	-	358,000	-	-	-	-	0	-	5.6	-
B	105	13-03-2014	31-01-2015	3972	10-06-2015	50,000	-	41,127	-	8,873	-	-	0	8,873	5.6	497
C	104	04-11-2011	18-06-2015	3637	18-06-2015	25,000	2,880,000	25,000	-	-	-	-	0	-	5.6	-
A	109	08-04-2013	16-05-2015	3974	19-06-2015	25,650	-	25,650	-	-	-	-	0	-	5.6	-
B	302	13-03-2014	12-05-2014	3975	19-06-2015	26,788	-	-	-	-	22,133	4,655	0	-	5.6	-
B	101	13-03-2014	20-06-2015	3635	22-06-2015	25,000	2,941,000	25,000	-	-	-	-	0	-	5.6	-
B	106	13-03-2014	21-06-2015	865918	22-06-2015	25,000	2,669,000	25,000	-	-	-	-	0	-	5.6	-
B	102	13-03-2014	22-06-2015	-	23-06-2015	25,000	2,898,000	25,000	-	-	-	-	0	-	5.6	-
C	407	04-11-2011	16-03-2015	3976	24-06-2015	2,328,000	-	2,328,000	-	-	-	-	0	-	5.6	-
A	112	08-04-2013	02-05-2015	3977	25-06-2015	125,000	-	125,000	-	-	-	-	0	-	5.6	-
A	112	08-04-2013	02-05-2015	3979	26-06-2015	2,328,000	-	2,203,000	-	46,618	78,382	-	0	46,618	5.6	2,611
A	420	08-04-2013	25-06-2015	3939	26-06-2015	25,000	-	25,000	-	-	-	-	0	-	5.6	-
A	420	08-04-2013	25-06-2015	3978	26-06-2015	200,000	2,880,500	200,000	-	-	-	-	0	-	5.6	-
B	105	13-03-2014	31-01-2015	3980	30-06-2015	15,027	-	-	-	13,955	1,072	-	0	13,955	5.6	781
B	104	13-03-2014	21-05-2015	3981	03-07-2015	447,000	-	447,000	-	-	-	-	0	-	5.6	-
B	102	13-03-2014	22-06-2015	3982	10-07-2015	200,000	-	200,000	-	-	-	-	0	-	5.6	-
B	505	13-03-2014	31-03-2015	3984	10-07-2015	1,000	-	1,000	-	-	-	-	0	-	5.6	-
B	505	13-03-2014	31-03-2015	3985	14-07-2015	299,000	-	299,000	-	-	-	-	0	-	5.6	-
B	102	13-03-2014	22-06-2015	3986	15-07-2015	210,000	-	210,000	-	-	-	-	0	-	5.6	-
B	104	13-03-2014	21-05-2015	3987	21-07-2015	491,548	-	491,548	-	-	-	-	0	-	5.6	-
A	109	08-04-2013	16-05-2015	3988	22-07-2015	369,000	-	369,000	-	-	-	-	0	-	5.6	-
B	104	13-03-2014	21-05-2015	3990	22-07-2015	517,419	-	517,419	-	-	-	-	0	-	5.6	-
A	420	08-04-2013	25-06-2015	3991	27-07-2015	2,400,000	-	2,400,000	-	-	-	-	0	-	5.6	-
B	106	13-03-2014	21-06-2015	3993	28-07-2015	100,000	-	100,000	-	-	-	-	0	-	5.6	-
B	104	13-03-2014	21-05-2015	3994	[illegible]-2015	1,291,033	-	1,291,033	-	-	-	-	0	-	5.6	-
B	505	13-03-2014	31-03-2015	3985	03-08-2015	500,000	-	500,000	-	-	-	-	0	-	5.6	-
B	104	13-03-2014	21-05-2015	3996	07-08-20[illegible]	220,270	-	-	-	29,878	190,392	-	0	29,878	5.6	1,673

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Details of receipts before OC - sorted by date of receipt

Project : GREENWOOD ESTATES

Period : April 2015 to Jun 2017

Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	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
C	104	04-11-2011	18-06-2015	3997	07-08-2015	200,000	-	200,000	-	-	-	-	0	-	5.6	-
A	517	08-04-2013	30-06-2014	3999	10-08-2015	150,000	-	150,000	-	-	-	-	0	-	5.6	-
A	517	08-04-2013	30-06-2014	4000	10-08-2015	313,243	-	218,621	-	36,223	58,399	-	0	36,223	5.6	2,028
C	104	04-11-2011	18-06-2015	3998	10-08-2015	432,000	-	432,000	-	-	-	-	0	-	5.6	-
A	109	08-04-2013	16-05-2015	4003	19-08-2015	1,137,693	-	1,137,693	-	-	-	-	0	-	5.6	-
A	109	08-04-2013	16-05-2015	4005	19-08-2015	1,186,455	-	967,657	-	-	215,348	3,450	0	-	5.6	-
B	105	13-03-2014	31-01-2015	4004	19-08-2015	23,123	-	-	-	-	23,123	-	0	-	5.6	-
A	509	08-04-2013	25-12-2015	4007	24-08-2015	25,000	2,870,950	25,000	-	-	-	-	0	-	5.6	-
B	204	13-03-2014	16-03-2015	4008	24-08-2015	21,000	-	21,000	-	-	-	-	0	-	5.6	-
C	112	04-11-2011	28-08-2015	3640	27-08-2015	25,000	3,126,000	25,000	-	-	-	-	0	-	5.6	-
B	106	13-03-2014	21-06-2015		28-08-2015	244,000	-	244,000	-	-	-	-	0	-	5.6	-
C	104	04-11-2011	18-06-2015	4011	28-08-2015	36,000	-	36,000	-	-	-	-	0	-	5.6	-
C	104	04-11-2011	18-06-2015	4012	28-08-2015	200,000	-	200,000	-	-	-	-	0	-	5.6	-
C	104	04-11-2011	18-06-2015	4014	11-09-2015	2,200,000	-	1,987,000	-	5,100	207,900	-	0	5,100	5.6	286
C	112	04-11-2011	28-08-2015	4015	11-09-2015	100,000	-	100,000	-	-	-	-	0	-	5.6	-
C	112	04-11-2011	28-08-2015	4016	11-09-2015	100,000	-	100,000	-	-	-	-	0	-	5.6	-
B	204	13-03-2014	16-03-2015	2018	14-09-2015	2,526,000	-	2,526,000	-	-	-	-	0	-	5.6	-
C	112	04-11-2011	28-08-2015	4019	15-09-2015	300,000	-	300,000	-	-	-	-	0	-	5.6	-
C	112	04-11-2011	28-08-2015	4020	18-09-2015	2,444,000	-	2,444,000	-	-	-	-	0	-	5.6	-
C	407	04-11-2011	16-03-2015	4022	19-09-2015	67,000	-	67,000	-	-	-	-	0	-	5.6	-
C	407	04-11-2011	16-03-2015	4023	19-09-2015	24,789	-	-	-	21,418	3,371	-	0	21,418	5.6	1,199
C	420	04-11-2011	15-09-2015	3645	21-09-2015	25,000	3,126,000	25,000	-	-	-	-	0	-	5.6	-
B	506	13-03-2014	23-09-2015	3646	24-09-2015	25,000	2,834,000	25,000	-	-	-	-	0	-	5.6	-
C	420	04-11-2011	15-09-2015	4025	05-10-2015	200,000	-	200,000	-	-	-	-	0	-	5.6	-
B	506	13-03-2014	23-09-2015	4030	08-10-2015	200,000	-	200,000	-	-	-	-	0	-	5.6	-
A	517	08-04-2013	30-06-2014	4031	12-10-2015	324,607	-	-	-	-	150,401	174,206	0	-	5.6	-
B	101	13-03-2014	20-06-2015	4032	14-10-2015	25,000	-	25,000	-	-	-	-	0	-	5.6	-
C	[illegible]	04-11-2011	15-09-2015	4029	19-10-2015	301,000	-	301,000	-	-	-	-	0	-	5.6	-
A	4[illegible]	08-04-[illegible]	25-06-2015	4034	28-10-2015	350,000	-	350,000	-	-	-	-	0	-	5.6	-

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... sorted by date of receipt

Project : GREENWOOD ESTATES
Period : April 2015 to Jun 2017

Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	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
A	112	08-04-2013	02-05-2015	4035	31-10-2015	50,000	-	-	-	-	50,000	-	0	-	5.6	-
B	506	13-03-2014	23-09-2015	4036	02-11-2015	200,000	-	200,000	-	-	-	-	0	-	5.6	-
C	112	04-11-2011	28-08-2015	4037	03-11-2015	75,000	-	75,000	-	-	-	-	0	-	5.6	-
A	420	08-04-2013	25-06-2015	4033	05-11-2015	141,000	-	141,000	-	-	-	-	0	-	5.6	-
B	505	13-03-2014	31-03-2015	4039	12-11-2015	224,428	-	200,000	-	-	24,428	-	0	-	5.6	-
A	420	08-04-2013	25-06-2015	4042	19-11-2015	213,000	-	72,000	-	37,478	103,522	-	0	37,478	5.8	2,174
A	112	08-04-2013	02-05-2015	4041	03-12-2015	87,636	-	-	-	-	86,966	670	0	-	5.8	-
A	109	08-04-2013	16-05-2015	4043	08-12-2015	1,250	-	-	-	-	-	1,250	0	-	5.8	-
A	334	08-04-2013	23-10-2014	4044	10-12-2015	4,668	-	-	-	-	4,668	-	0	-	5.8	-
B	101	13-03-2014	20-06-2015	4045	17-12-2015	400,000	-	400,000	-	-	-	-	0	-	5.8	-
B	106	13-03-2014	21-06-2015	4046	23-12-2015	492,900	-	492,900	-	-	-	-	0	-	5.8	-
A	509	08-04-2013	25-12-2015	3648	30-12-2015	200,000	-	200,000	-	-	-	-	0	-	5.8	-
A	509	08-04-2013	25-12-2015	4047	22-01-2016	275,000	-	275,000	-	-	-	-	0	-	5.8	-
A	534	08-04-2013	26-01-2016	4049	27-01-2016	25,000	3,126,000	25,000	-	-	-	-	0	-	5.8	-
A	509	08-04-2013	25-12-2015	4050	30-01-2016	2,600,000	-	2,600,000	-	-	-	-	0	-	5.8	-
A	534	08-04-2013	26-01-2016	4053	03-02-2016	100,000	-	100,000	-	-	-	-	0	-	5.8	-
B	505	13-03-2014	31-03-2015	4052	03-02-2016	1,225	-	-	-	-	1,225	-	0	-	5.8	-
A	517	08-04-2013	30-06-2014	4054	08-02-2016	300,000	-	-	-	-	-	300,000	0	-	5.8	-
B	106	13-03-2014	21-06-2015	4055	08-02-2016	1,000,000	-	1,000,000	-	-	-	-	0	-	5.8	-
B	106	13-03-2014	21-06-2015	4066	08-02-2016	700,000	-	700,000	-	-	-	-	0	-	5.8	-
B	106	13-03-2014	21-06-2015	4058	03-03-2016	300,000	-	107,100	-	21,498	171,402	-	0	21,498	5.8	1,247
B	506	13-03-2014	23-09-2015	4059	09-03-2016	900,000	-	900,000	-	-	-	-	0	-	5.8	-
B	506	13-03-2014	23-09-2015	4060	09-03-2016	900,000	-	900,000	-	-	-	-	0	-	5.8	-
B	506	13-03-2014	23-09-2015	4062	09-03-2016	500,000	-	500,000	-	-	-	-	0	-	5.8	-
C	104	04-11-2011	18-06-2015	4063	09-03-2016	5,500	-	-	-	-	5,200	300	0	-	5.8	-
A	534	08-04-2013	26-01-2016	4064	11-03-2016	2,750,000	-	2,750,000	-	-	-	-	0	-	5.8	-
B	203	[illegible]-03-2014	17-03-2016	3652	22-03-2016	25,000	2,944,000	25,000	-	-	-	-	0	-	5.8	-
A	13[illegible]	08-04-2014	[illegible]6-06-2014	4065	24-03-2016	7,691	-	-	-	-	1,400	6,291	0	-	5.8	-
A	[illegible]	08-04-201[illegible]	[illegible]-08-2014		31-03-2016	195,065	-	-	-	-	194,250	815	0	-	5.8	-

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sorted by date of receipt

Project : GREENWOOD ESTATES
Period : April 2015 to Jun 2017

Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	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
B	203	13-03-2014	17-03-2016	4066	02-04-2016	200,000	-	200,000	-	-	-	-	0	-	5.8	-
B	506	13-03-2014	23-09-2015	4068	05-04-2016	109,000	-	109,000	-	-	-	-	0	-	5.8	-
A	509	08-04-2013	25-12-2015	4069	11-04-2016	24,068	-	-	-	23,318	750	-	0	23,318	5.8	1,352
B	103	13-03-2014	08-04-2016	3631	13-04-2016	25,000	2,833,000	25,000	-	-	-	-	0	-	5.8	-
C	504	04-11-2011	13-04-2016	3653	18-04-2016	25,000	2,870,950	25,000	-	-	-	-	0	-	5.8	-
C	504	04-11-2011	13-04-2016	4070	20-04-2016	200,000	-	200,000	-	-	-	-	0	-	5.8	-
B	102	13-03-2014	22-06-2015	4071	21-04-2016	1,000,000	-	1,000,000	-	-	-	-	0	-	5.8	-
B	102	13-03-2014	22-06-2015	4073	25-04-2016	1,000,000	-	1,000,000	-	-	-	-	0	-	5.8	-
C	504	04-11-2011	13-04-2016	4072	25-04-2016	875,000	-	875,000	-	-	-	-	0	-	5.8	-
B	102	13-03-2014	22-06-2015	4075	29-04-2016	421,856	-	421,856	-	-	-	-	0	-	5.8	-
B	303	13-03-2014	17-03-2016	4074	29-04-2016	2,649,600	-	2,649,600	-	-	-	-	0	-	5.8	-
C	504	04-11-2011	13-04-2016	4077	07-05-2016	2,000,000	-	2,000,000	-	-	-	-	0	-	5.8	-
C	504	04-11-2011	13-04-2016	4078	10-05-2016	28,578	-	-	-	25,447	3,131	-	0	25,447	5.8	1,476
C	504	04-11-2011	13-04-2016	4079	10-05-2016	2,831	-	-	-	2,831	-	-	0	2,831	5.8	164
C	420	04-11-2011	15-09-2015	4080	11-05-2016	1,000,000	-	1,000,000	-	-	-	-	0	-	5.8	-
C	420	04-11-2011	15-09-2015	4082	12-05-2016	1,000,000	-	1,000,000	-	-	-	-	0	-	5.8	-
C	420	04-11-2011	15-09-2015	4083	13-05-2016	550,000	-	550,000	-	-	-	-	0	-	5.8	-
A	517	08-04-2013	30-06-2014	4186	20-05-2016	60,139	-	-	-	-	-	60,139	0	-	5.8	-
B	103	13-03-2014	08-04-2016	4087	21-05-2016	200,000	-	200,000	-	-	-	-	0	-	5.8	-
C	512	04-11-2011	21-05-2016	3655	24-05-2016	25,000	3,126,000	25,000	-	-	-	-	0	-	5.8	-
B	101	13-03-2014	20-06-2015	4091	30-05-2016	2,700,000	-	2,491,000	-	-	209,000	-	0	-	5.8	-
C	512	04-11-2011	21-05-2016	4090	30-05-2016	200,000	-	200,000	-	-	-	-	0	-	5.8	-
B	403	13-03-2014	30-05-2016	3657	07-06-2016	25,000	2,800,000	25,000	-	-	-	-	0	-	6	-
C	420	04-11-2011	15-09-2015	4094	07-06-2016	50,000	-	50,000	-	-	-	-	0	-	6	-
B	101	13-03-2014	20-06-2015	4098	10-06-2016	13,706	-	-	-	-	8,523	5,183	0	-	6	-
B	403	13-03-2014	30-05-2016	4095	10-06-2016	200,000	-	200,000	-	-	-	-	0	-	6	-
B	103	13-03-2014	08-04-2016	4101	20-06-2016	75,000	-	75,000	-	-	-	-	0	-	6	-
B	103	13-03-2014	08-04-2016	4102	20-06-2016	25,000	-	25,000	-	-	-	-	0	-	6	-
B	103	13-03-2014	08-04-2016	4103	20-06-2016	100,000	-	100,000	-	-	-	-	0	-	6	-

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Project . GREENWOOD ESTATES
Period : April 2015 to Jun 2017

Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	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
B	503	13-03-2014	19-06-2016	3658	30-06-2016	25,000	2,950,000	25,000	-	-	-	-	0	-	6	-
C	512	04-11-2011	21-05-2016	4107	30-06-2016	900,000	-	900,000	-	-	-	-	0	-	6	-
C	512	04-11-2011	21-05-2016	4108	30-06-2016	900,000	-	900,000	-	-	-	-	0	-	6	-
C	512	04-11-2011	21-05-2016	4111	30-06-2016	750,000	-	750,000	-	-	-	-	0	-	6	-
C	112	04-11-2011	28-08-2015		01-07-2016	1,134	-	-	-	-	-	1,134	0	-	6	-
C	112	04-11-2011	28-08-2015	4113	01-07-2016	84,270	-	82,000	-	1,600	-	670	0	1,600	6	96
B	503	13-03-2014	19-06-2016	4116	08-07-2016	200,000	-	200,000	-	-	-	-	0	-	6	-
C	512	04-11-2011	21-05-2016	4118	14-07-2016	51,000	-	51,000	-	-	-	-	0	-	6	-
C	512	04-11-2011	21-05-2016	4122	16-07-2016	100,000	-	100,000	-	-	-	-	0	-	6	-
C	512	04-11-2011	21-05-2016	4124	18-07-2016	100,000	-	100,000	-	-	-	-	0	-	6	-
B	103	13-03-2014	08-04-2016	4126	19-07-2016	108,000	-	108,000	-	-	-	-	0	-	6	-
B	403	13-03-2014	30-05-2016	4123	19-07-2016	85,000	-	85,000	-	-	-	-	0	-	6	-
B	503	13-03-2014	19-06-2016	4130	26-07-2016	2,490,000	-	2,490,000	-	-	-	-	0	-	6	-
B	403	13-03-2014	30-05-2016	4132	01-08-2016	2,490,000	-	2,490,000	-	-	-	-	0	-	6	-
B	102	13-03-2014	22-06-2015	4135	06-08-2016	214,605	-	41,144	-	-	173,461	-	0	-	6	-
B	501	13-03-2014	19-04-2014	4136	08-08-2016	150,000	-	-	-	-	150,000	-	0	-	6	-
B	503	13-03-2014	19-06-2016	4117	10-08-2016	225,000	-	225,000	-	-	-	-	0	-	6	-
B	503	13-03-2014	19-06-2016	4121	10-08-2016	10,000	-	10,000	-	-	-	-	0	-	6	-
B	401	13-03-2014	02-12-2014	4139	29-08-2016	12,032	-	-	-	-	6,318	5,714	0	-	6	-
B	503	13-03-2014	19-06-2016	4141	08-09-2016	25,000	-	-	-	-	-	25,000	0	-	6	-
B	503	13-03-2014	19-06-2016	4142	08-09-2016	8,400	-	-	-	-	-	8,400	0	-	6	-
C	512	04-11-2011	21-05-2016	4143	13-09-2016	140,370	-	100,000	-	-	3,126	37,244	0	-	6	-
B	106	13-03-2014	21-06-2015	3660	22-09-2016	36,546	-	-	-	-	29,370	7,176	0	-	6	-
B	103	13-03-2014	08-04-2016	4144	06-10-2016	40,000	-	40,000	-	-	-	-	0	-	6	-
B	103	13-03-2014	08-04-2016	4147	20-10-2016	2,260,000	-	2,260,000	-	-	-	-	0	-	6	-
A	534	08-04-2013	26-01-2016	4148	21-10-2016	135,000	-	135,000	-	-	-	-	0	-	6	-
B	504	13-03-2014	19-06-2016	4149	31-10-2016	28,790	-	-	-	-	28,790	-	0	-	6	-
B	103	13-03-2014	08-04-2016	4150	07-11-2016	50,000	-	-	-	50,000	-	-	0	50,000	6	3,000
B	103	13-03-2014	08-04-2016	4151	07-11-2016	24,707	-	-	-	19,898	4,809	-	0	19,898	6	1,194

GREENWOOD ESTATES SECBAD

(5)

Annexure-X

GREATER HYDERABAD MUNICIPAL CORPORATION

PARTIAL OCCUPANCY CERTIFICATE
[Bye-law No. 13.1]

No.A/3034/TPS/HO/GHMC/2010-2011
CSC No.82057/01/12/2012

Date: 8.04.2013

This is to Certify that the Residential Apartment Building consisting of Stilt for parking + 5 upper floors, in respect of M/.s.Greewood Estates for Block-'A' only of 3-blocks (Partial Occupancy Certificate) in Sy.No.203, 204, 205, 206 & 202/P, situated at Kowkoor (V), Malkajgiri, R.R.Dist. completed as per sanction issued in Permit No.G1/190/BA/458/07, Dt:25.07.2007 in File No.3822/P4/P/H/2007 has been inspected and it is declared that based on completion certificate of licenced Technical Personnel of Architect and Structural Engineer the building confirms in all aspects to the requirements of the building regulations contained in Hyderabad Municipal Corporation Act, 1955 and Bye-Laws made there under and the building is fit for occupation. The 10% mortgaged built up area is also released.

(This has the approval of the Commissioner, GHMC)

8/4/13
for COMMISSIONER
Greater Hyderabad Municipal Corporation

8/4/2013

To,
M/s.Greenwood Estates,
Shop No.1, 2 & 3, Ground floor,
Hariganga Complex,
Rajigunj, Secunderabad-500 003.

Copy to:

1. The Zonal Commissioner, North Zone, GHMC.
2. The Dy.Commissioner, Circle No.17 GHMC
3. The Asst. City Planner, Circle No.17, GHMC
4. The Sub-Registrar, Malkajgiri, R.R.Dist. with a request to release the mortgaged area.

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GREATER HYDERABAD MUNICIPAL CORPORATION

PARTIAL OCCUPANCY CERTIFICATE
[Bye-law No. 13.1]
[Issued in partial modification to the Partial Occupancy Certificate issued dt: 3.10.11]

No.13519/25/02/2013/HO Date: 13-03-2014

This is to certify that the building permission for Residential consisting of Stilt + 5 upper floors accorded vide permit No.G1/190/BA/458/2007, dt:25.07.2007 in File No.3822/P4/Plg/HMDA/2007 in r/o. M/s.Greenwood Estates & Others, in Sy No. 203, 204, 205, 206 and 202/P, situated at Kowkoor, Malkajgiri, R.R.Dist, has been inspected and observed that the Residential Block- B only have been completed as per the sanctioned plan based on the completion certificate of Licensed Technical Personnel i.e. Architect and Structural Engineer and Partial Occupancy Certificate for Block-B is hereby issued if the building confirms in all aspects to the requirement of building regulations contained in Hyderabad Municipal Corporation Act, 1955 and Bye-laws made there under and the minor deviations which are within permissible limits of 10% have been compounded by collecting compounding fee of Rs.1,70,000/- and the building blocks B is fit for occupation.

for COMMISSIONER
Greater Hyderabad Municipal Corporation

To
M/s.Greenwood Estates rep. by Sri Meet B.Mehta & Others
Pr.No.5-4-187/3 & 4, IInd floor,
M.G.Road, Secunderabad.

13/3/14 13/3/14

Copy to:
1. The Zonal Commissioner, NZ, GHMC
2. The Dy. Commissioner, Circle No.17, GHMC with a request to collect the payment of PT/VLT upto date.
3. The Asst. City Planner, Circle No.17, GHMC
4. The Sub-Registrar,______________ Hyderabad/Secunderabad with a request to release the mortgaged area.
5. The AC(Fin.).GHMC for assessment during the construction period of building.

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GREATER HYDERABAD MUNICIPAL CORPORATION

PARTIAL OCCUPANCY CERTIFICATE
[Bye-law No. 13.1]

No.A/3034/TPS/HO/GHMC/2010-2011 Dt: 4.11.2011

This is to Certify that the Residential Apartment Building consisting of Stilt for parking + 5 upper floors, in respect of M/.s.Greenwood Estates for Block-'C' only of 3-Blocks (Partial Occupancy Certificate) in Sy.No.203, 204, 205, 206 & 202/P, situated at Kowkoor(V), Malkajgiri, R.R.Dist. completed as per sanction issued in Permit No.G1/190/BA/458/07, Dt:25.07.2007 in File No.3822/P4/P/H/2007 has been inspected and it is declared that based on completion certificate of licenced Technical Personnel of Architect and Structural Engineer the building confirms in all aspects to the requirements of the building regulations contained in Hyderabad Municipal Corporation Act, 1955 and Bye-Laws made there under and the minor deviations which are within permissible limits of 10% have been compounded by collecting compounding fee of Rs.7,68,000/- and the building Block-'C' is fit for occupation.

4/11/2011

for COMMISSIONER
Greater Hyderabad Municipal Corporation

4/11/2011

To
M/s.Greenwood Estates,
Shop No.1, 2 & 3, Ground floor,
Hariganga Complex,
Ranigunj, Secunderabad-500 003.

Copy to:
1. The Zonal Commissioner, North Zone, GHMC.
2. The Dy. Commissioner, Circle No.17 GHMC
3. The Asst. City Planner, Circle No.17, GHMC
4. The Sub-Registrar, Malkajgiri, R.R.Dist. with a request to release the mortgaged area.

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Annexure - XI

25/05/10

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS & SERVICE TAX
HYDERABAD II COMMISSIONERATE
3RD FLOOR (Annexe) :: SHAKKAR BHAWAN :: L.B.STADIUM ROAD
BASHEERBAGH::HYDERBAD – 500 004

O.R.No. 77/2010-ST
HQST No: 56/09 - AE IV

Date:21.05.2010

SHOW CAUSE NOTICE

Sub : Service Tax – Works Contract Services – M/s. Greenwood Estates- Non payment of Service tax on taxable services rendered – Show cause Notice – Reg.

****

M/s. Greenwood Estates, 5-4-187/3 & 4, II Floor, MG Road, Secunderabad – 500 003 [here in after referred to as 'the service provider'] are engaged in providing works contract service. M/s. Greenwood Estates is a registered partnership firm and got themselves registered with department for payment of service tax with STCNo. AAHFG0711BST001.

2. 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;

3. As per Section 65(91a) of the Finance Act, 1994, "Residential Complex means any complex comprising of–

(i) a building or buildings, having more than twelve residential units
(ii) a common area; and
(iii) any one or more of facilities or services such as park, lift, parking space, community hall, common water supply or effluent treatment system,

located within the premises and the layout of such premises is approved by an authority under any law for the time being in force, but does not include a complex which is constructed by a person directly engaging any other person for designing or planning of the layout, and the construction of such complex is intended for personal use as residence by such person.

4. On gathering intelligence that M/s. Greenwood Estates though registered with the service tax department are not discharging the service tax liability properly and also not filing the required returns.

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investigation has been taken up by the department and Summons dated 13.1.2010 for submission of relevant record /documents / information have been issued to them. On verification of records submitted by the assessee, it is found that M/s. Greenwood Estates have undertaken a single venture by name Greewood Estates located at Kowkur Village, Malkajgiri Mandal, R.R. District and received amounts from customers from September, 2007 to December 2009 towards sale of land and agreement of construction. In the said venture, in respect of 47 houses they have entered into sale deed, and agreement of construction with their customers. Till date, they have not filed the ST3 returns with the department. However, they have submitted the copies of the ST3 returns prepared for the periods October, 2007 to March 2008, October, 2008 to March 2009 which were not acknowledged by the department, along with the copies of the challans consisting of payments of tax Rs. 22,24,946/- along with other payments of Rs. 7,624/- . It is also found that in respect of 47 houses they have paid the said service tax for the receipts towards construction service from December, 2007 to December, 2008 under Works Contract service availing the option under Rule 3(1) of the Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007.

5. A Statement has been recorded from Sri. A. Shanker Reddy, Deputy General Manager (Admn.) authorized representative of M/s. Greenwood Estates on 1.2.2010 under Section 14 of the Central Excise Act,1944 made applicable to Service Tax vide Section 83 of the Finance Act,1994. Sri. Shanker Reddy vide his Statement dated 1.2.2010 had interalia stated that "The activities undertaken by the company are providing services of construction of Residential Complexes. We purchased the land under sale deed. On that we constructed the residential complexes. Initially, we collect the amounts against booking form/agreement of sale. At the time of registration of the property, the amount received till then will be allocated towards Sale Deed and Agreement of Construction. Therefore, service tax on amounts received against Agreement of Construction portion up to registration was remitted immediately after the date of agreement. The service tax on remaining portion of the amounts towards Agreement of construction is paid on receipt basis. The Agreement of sale constitutes the total amount of the land / semi finished flat with undivided share of land and the value of construction. The sale deed constitutes a condition to go for construction with the builder. Accordingly, the construction agreement will also be entered immediately on the same date of sale deed. All the process is in the way of sale of the constructed unit as per the agreement of sale but possession was given in two phases one is land / semi finished flat with undivided share of land and other one is completed unit. This is commonly adopted procedure as required for getting loans from the banks". Further, he stated that services to a residential unit / complex which was a part of a residential complex, fall under the exclusion clause in the definition of residential complex. Further, he stated that they had stopped collection and payment of service from 1-1-2009 in the light of the clarification of the Board vide circular No. 108/02/2009 – ST dated 29th January 2009.

6. As per the exclusion provided in Sec 65(91a) of the Service Tax Act, the residential complex does not include a complex which is constructed by a person directly engaging any other person for designing or planning of the layout, and the construction of such complex is intended for personal use as residence by such person. Here, "personal use" includes permitting the complex for use as residence by another person on rent or without consideration. *It is further clarified in para 3 of the Circular No. 108/02/2009 – ST*, dated 29th January 2009 if the ultimate owner enters into a contract for construction of a residential complex with a promoter / builder / developer, who himself provides service of design, planning and construction; and after such construction the ultimate owner receives such property for his personal use, then such activity is not liable to service tax. Therefore, as per the exclusion clause and the clarification mentioned above, if a builder/promoter/developer constructing entire complex for one person for personal use as residence by such person would not be subjected to service tax. For example, construction of residential quarters by the Income tax department for their employees by employing a contractor for design, planning and construction is not leviable to service tax because it is for the personal use of the Income tax department. Normally, a builder/promoter/developer constructs residential complex consisting number of residential units and sells those units to different customers. So, in such cases the construction of complex is not meant for one individual entity. Therefore, as the whole complex is not constructed for single person the exclusion provided in Sec 65(91a) of the Service Tax Act doesn't apply. Further, the builder/promoter/developer normally enters into construction / completion agreements after execution of sale deed. Till the execution of sale deed the property remains in the name of the builder/promoter/developer and services rendered thereto are self services. Moreover, stamp duty will be paid on the value consideration shown in the sale deed. Therefore there is no levy of Service Tax on the services rendered till sale deed i.e., on the value consideration shown in the sale deed. But, no stamp duty will be paid on the agreements / contracts against which they render services to the customer after execution of sale deeds. There exists the service provider and service recipient relationship between the

builder/promoter/developer and the customer. Therefore, such services against agreements of construction are invariably attracts service tax under Section 65(105(zzzza)) of the Finance Act, 1994.

7. As per the definition of "Residential Complex" provided under Section 65(91a) of the Finance Act, 1994. It constitutes any one or more of facilities or services such as park, lift, parking space, community hall, common water supply or effluent treatment system. The subject venture of M/s. Greenwood Estates qualifies to be a residential complex as it contains more than 12 residential units with common area and common facilities like park, common water supply etc., and the layout was approved by HUDA & the Alwal Municipality vide Letter No. 3822/P4/PAI/07, dated 9-7-2007. (As seen from the records submitted, the assessees have entered into 1) a sale deed for sale of undivided portion of land together with semi finished portion of the flat and 2) an agreement for construction, with their customers. On execution of the sale deed the right in a property got transferred to the customer. hence the construction service rendered by the assessees thereafter to their customers under agreement of construction are taxable under service tax as there exists service provider and receiver relationship between them. As there involved the transfer of property in goods in execution of the said construction agreements, it appears that the services rendered by them after execution of sale deed against agreements of construction to each of their customers to whom the land was already sold vide sale deeds are taxable services under works contract service.)

8. As M/s. Greenwood Estates have not furnished the monthwise particulars of amounts received exclusively on agreements for Construction, the tax liability has been arrived at on the basis of soft copies of the books of accounts obtained from M/s. Greenwood Estates. It is arrived at that they have collected an amount of Rs. 2,30,03,332/- against agreements of Construction during the period from January 2009 to December 2009 and are liable to pay service tax including Education cess and Secondary & Higher education cess of Rs. 9,47,737/- and the interest at appropriate rates under works contract service respectively. The details of amounts collected, service tax liability are as detailed in the Annexure to this Notice.

9. M/s. Greenwood Estates are well aware of the provisions and of liability of Service tax on receipts as result of these agreements for Construction and have not assessed and paid service tax properly with an intention to evade payment of tax. They have intentionally not filed the returns and produced the particulars. Further, they misinterpreted the definition of the works contract service with an intention to evade payment of Service Tax. All the facts have come to light only after the department has taken up the investigation. Hence, the service tax payable by M/s. Greenwood Estates appears to be recoverable under Sub Section 1 of Section 73 of the Finance Act, 1994.

10. From the foregoing, it appears that M/s. Greenwood Estates, 5-4-187/3 & 4, II Floor, MG Road, Secunderabad – 500 003 have contravened the provisions of 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 and Section 70 of the Finance Act, 1994 read with Rule 7 of the Service Tax Rules, 1994 in as much as they have not filed statutory Returns for the taxable services rendered and also did not truly and correctly assess the tax due on the services provided by them and also did not disclose the relevant details / information, with an intent to evade payment of service tax and are liable for recovery under proviso to the section 73(1) of the Finance Act, 1994 and thereby have rendered themselves liable for penal action under Section 76, 77 and 78 of the Finance Act, 1994

11. Therefore, M/s. Greenwood Estates, 5-4-187/3 & 4, II Floor, MG Road, Secunderabad – 500 003, are hereby required to show cause to the Additional Commissioner of Customs, Central Excise and Service Tax, Hyderabad-II Commissionerate, 3rd floor, Shakkar Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad-500 004, within 30 days of receipt of this Notice as to why:

(i) an amount of Rs. 9,20,133/- towards Service tax, Rs.18,403/- towards Education Cess and Rs.9,201/- towards Secondary & Higher Education Cess (a total amount of Rs.9,47,737/-) should not be demanded on the works contract service under the Sub Section 1 of the Section 73 of the Finance Act, 1994 for the period from January 2009 to December 2009.

(ii) interest is not payable by them on the amount demanded at (i) above and also on the delayed payments made during the period from January, 2009 to December 2009, under the Section 75 of the Finance Act, 1994

(iii) Penalty should not be imposed on them under Section 76 of the Finance Act, 1994 for their failure to pay service tax in accordance with the provisions of Section 68 or the rules made under Chapter V of the Finance Act 1994.

(iv) Penalty should not be imposed on them under Section 77 of the Finance Act, 1994 for the contravention of Rules and provisions of the Finance Act, 1994 for which no penalty is specified else where.

(v) Penalty should not be imposed on them under Section 78 of the Finance Act, 1994 for suppression of value of service tax and contravention of provisions of Cahpter V of the Finance Act or the rules made there under, with intent to evade payment of service tax.

12. They are also required to produce at the time of showing cause, all the evidence upon which they intend to rely in support of their defense. They are also required to state whether would like to avail of opportunity to be heard in person before the case is adjudicated. If they do not reply to the Show Cause Notice within 30 days or do not appear in person when the case is posted for personal hearing, it would be presumed that the Notice does not have anything to state in their defense or they do not prefer any personal hearing and case will be decided on merit based on the evidence available on record.

13. This show cause Notice is issued without any prejudice to any other action that may be taken against the recipients of this Notice or any other persons concerned with the Finance Act or any other law time being in force.

14. The above Notice is issued placing Reliance on the following Records:

(1) Soft copy of the bank statements, books of accounts, Customer documents 2008-09 and 2009-10 (upto Dec 2009).
(2) Service tax statement submitted by M/s. Greenwood Estates vide letter dated 25-11-2009.
(3)The Statement dated 1.2.2010 of Sri. A. Shankar Reddy, Authorised person of M/s. Greenwood Estates.
(4) Balance Sheets of M/s. Greenwood Estates for the year 2008-09.

21/05/10
ADDITIONAL COMMISSIONER

To
M/s. Greenwood Estates, 5-4-187/3 & 4, II Floor, MG Road, Secunderabad – 500 003
(By RPAD)

Copy to:
The Superintendent, Service Tax, Group-X, Hyderabad-II Commissionerate, Shakkar Bhavan, Hyderabad.
The Superintendent, Adjudication, Hqrs, Hyderabad-II Commissionerate, Hyderabad.
Office Copy / Spare Copy.

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ANNEXURE - XII 65

M/s. Greenwood Estates - April 2015 to June 2017 Details of receipts

Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	OC Charges	Electricity charges	Legal/Xerox charges	Stamp papers	Registration charges	Customer refund	Maintenance charges	Service tax	Total
B	305	11-03-2014	31-03-2013	3831	02-04-2015	25,000	29,28,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
A	120	08-04-2013	30-04-2014	3836	11-04-2015	23,544	-	-	-	-	19,219	4,023	300	923	2,300	300					4,023
A	120	08-04-2013	01-10-2014	3837	11-04-2015	2,00,000	-	-	-	-	2,00,000	-	-	-	-	-	-	-	-	-	-
B	202	13-03-2014	31-03-2013	3848	13-04-2015	1,00,000	-	1,00,000	-	-	-	-	-	-	-	-	-	-	-	-	-
B	305	13-03-2014	31-03-2013	3833	13-04-2015	1,00,000	-	1,00,000	-	-	-	-	-	-	-	-	-	-	-	-	-
C	407	04-11-2011	16-03-2013	3835	18-04-2015	1,00,000	-	1,00,000	-	-	-	-	-	-	-	-	-	-	-	-	-
C	407	04-11-2011	16-03-2013	3836	19-04-2015	3,91,000	-	3,91,000	-	-	-	-	-	-	-	-	-	-	-	-	-
B	401	13-03-2014	09-12-2014	3837	21-04-2015	2,33,218	-	2,33,218	-	-	-	-	-	-	-	-	-	-	-	-	-
B	304	13-03-2014	16-03-2013	3838	25-04-2015	2,00,000	-	2,00,000	-	-	-	-	-	-	-	-	-	-	-	-	-
D	401	13-03-2014	09-12-2014	3841	27-04-2015	10,00,000	-	7,65,781	-	18,518	2,15,700	-	-	-	-	-	-	-	-	-	-
B	301	13-03-2014	31-03-2013	3839	27-04-2015	1,00,000	-	1,00,000	-	-	-	-	-	-	-	-	-	-	-	-	-
B	303	13-03-2014	31-03-2013	3843	28-04-2015	1,92,000	-	1,92,000	-	-	-	-	-	-	-	-	-	-	-	-	-
B	302	13-03-2014	31-12-2014	3844	29-04-2015	2,64,000	-	2,64,000	-	-	-	-	-	-	-	-	-	-	-	-	-
A	112	08-04-2013	02-05-2015	3822	02-05-2015	25,000	29,11,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
A	133	08-04-2013	28-11-2014	3856	05-05-2015	4,32,883	-	4,32,883	-	-	-	-	-	-	-	-	-	-	-	-	-
D	302	13-03-2014	31-12-2014	3840	05-05-2015	1,79,000	-	-	-	24,793	1,54,200	-	-	-	-	-	-	-	-	-	-
D	105	13-03-2014	31-01-2013	3833	07-05-2015	25,18,873	-	25,18,873	-	-	-	-	-	-	-	-	-	-	-	-	-
D	203	13-03-2014	31-03-2013	3841	07-05-2015	7,00,000	-	7,00,000	-	-	-	-	-	-	-	-	-	-	-	-	-
B	202	13-03-2014	31-03-2013	3849	07-05-2015	7,11,000	-	7,11,000	-	-	-	-	-	-	-	-	-	-	-	-	-
A	303	08-04-2013	22-10-2014	3853	08-05-2015	35,517	-	-	-	-	35,517	-	-	-	-	-	-	-	-	-	-
A	113	08-04-2013	02-05-2015	3857	16-05-2015	2,00,000	-	2,00,000	-	-	-	-	-	-	-	-	-	-	-	-	-
A	109	08-04-2013	18-05-2015	3822	19-05-2015	25,000	29,11,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
A	109	08-04-2013	18-05-2015	3824	19-05-2015	2,00,000	-	2,00,000	-	-	-	-	-	-	-	-	-	-	-	-	-
B	104	13-03-2014	31-03-2013	3860	20-05-2015	1,25,000	29,72,000	1,25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
B	202	13-03-2014	12-01-2014	3859	20-05-2015	2,00,000	-	41,816	-	25,000	1,33,468	-	-	-	-	-	-	-	-	-	-
A	109	08-04-2013	10-03-2015	3862	21-05-2015	1,86,000	-	1,86,000	-	-	-	-	-	-	-	-	-	-	-	-	-
B	304	13-03-2014	31-12-2014	3881	22-05-2015	75,018	-	-	-	-	75,018	-	-	-	-	-	-	-	-	-	-
B	303	13-03-2014	17-05-2014	3863	23-05-2015	50,651	-	-	-	-	50,651	-	-	-	-	-	-	-	-	-	-
A	135	08-04-2013	30-11-2014	3864	26-05-2015	2,92,462	-	78,389	-	8,781	2,05,292	-	-	-	-	-	-	-	-	-	-
B	404	13-03-2014	31-12-2014	3868	30-05-2015	75,000	-	-	-	-	75,000	-	-	-	-	-	-	-	-	-	-
D	302	13-03-2014	31-12-2014	3869	31-05-2015	28,275	-	-	-	-	28,275	-	-	-	-	-	-	-	-	-	-
A	113	08-04-2013	02-05-2015	3871	30-06-2015	3,38,000	-	3,38,000	-	-	-	-	-	-	-	-	-	-	-	-	-
B	302	13-03-2014	31-03-2015	3873	10-06-2015	50,000	-	41,127	-	8,873	-	-	-	-	-	-	-	-	-	-	-
C	104	04-11-2011	18-03-2015	3877	18-06-2015	25,000	30,00,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
A	109	08-04-2013	18-05-2015	3914	19-06-2015	23,400	-	23,400	-	-	-	-	-	-	-	-	-	-	-	-	-
U	302	13-03-2014	12-01-2014	3916	19-06-2015	26,388	-	-	-	-	23,133	4,633	300	1,291	2,300	300	-	-	-	-	4,633
B	101	13-03-2014	20-06-2013	3825	23-06-2015	25,000	29,41,000	25,000	-	-	-	-					-	-	-	-	-
B	102	13-03-2014	21-06-2013	[illegible]	23-06-2015	25,000	28,69,000	25,000	-	-	-	-					-	-	-	-	-
B	103	13-03-2014	22-06-2013		23-06-2015	25,000	28,98,000	25,000	-	-	-	-					-	-	-	-	-
C	401	04-11-2011	16-03-2015	3876	24-06-2015	22,28,000	-	22,28,000	-	-	-	-					-	-	-	-	-
A	113	08-04-2013	02-05-2015	3877	24-06-2015	1,25,000	-	1,25,000	-	-	-	-					-	-	-	-	-
A	113	08-04-2013	02-05-2015	3778	24-06-2015	-22,26,000	-	22,01,000	-	36,615	73,392						-	-	-	-	-
A	429	08-04-2013	25-06-2015	3878	26-06-2015	25,000	-	25,000	-	-	-	-					-	-	-	-	-
A	429	08-04-2013	25-06-2015	3879	26-06-2015	2,00,000	29,40,281	2,00,000	-	-	-	-					-	-	-	-	-
B	103	13-03-2014	21-03-2015	3880	30-06-2015	13,987	-	-	-	12,915	1,072	-					-	-	-	-	-
B	104	13-03-2014	22-03-2015	3881	01-07-2015	4,47,000	-	4,47,000	-	-	-	-					-	-	-	-	-
B	102	13-03-2014	22-03-2015	3883	16-07-2015	2,00,000	-	2,00,000	-	-	-	-					-	-	-	-	-

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Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Non Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Toward Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	CC Charges	Electricity charges	Legal opinion charges	Stamp papers	Registration charges	Documentation	Maintenance charges	Service tax	Total
B	305	13-03-2014	31-03-2015	3984	30-07-2015	1,000	-	1,000	-	-	-	-					-	-	-	-	-
B	305	13-03-2014	31-03-2015	3985	14-07-2015	3,90,000	-	3,90,000	-	-	-	-					-	-	-	-	-
B	303	13-03-2014	31-06-2015	3986	15-07-2015	2,10,000	-	2,10,000	-	-	-	-					-	-	-	-	-
B	301	13-03-2014	21-03-2015	3987	21-07-2015	4,01,348	-	4,01,348	-	-	-	-					-	-	-	-	-
A	109	08-04-2013	30-05-2015	3988	21-07-2015	3,69,000	-	3,69,000	-	-	-	-					-	-	-	-	-
B	104	13-03-2014	21-03-2015	3989	22-07-2015	5,12,410	-	5,12,410	-	-	-	-					-	-	-	-	-
A	408	08-04-2013	23-05-2015	3990	27-07-2015	24,00,000	-	24,00,000	-	-	-	-					-	-	-	-	-
B	106	13-03-2014	31-03-2015	3993	28-07-2015	1,60,000	-	1,60,000	-	-	-	-					-	-	-	-	-
B	105	13-03-2014	21-03-2015	3994	31-07-2015	12,91,603	-	12,91,603	-	-	-	-					-	-	-	-	-
B	305	13-03-2014	31-03-2015	3995	05-08-2015	3,00,000	-	3,00,000	-	-	-	-					-	-	-	-	-
B	303	13-03-2014	31-03-2015	3996	05-08-2015	3,30,330	-	-	-	29,835	1,00,182	-					-	-	-	-	-
C	204	04-11-2011	18-06-2015	3997	07-08-2015	2,00,000	-	2,00,000	-	-	-	-					-	-	-	-	-
A	311	08-04-2013	30-06-2014	3998	10-08-2015	1,20,000	-	1,20,000	-	-	-	-					-	-	-	-	-
A	312	08-04-2013	30-06-2014	4000	10-08-2015	3,13,201	-	2,15,621	-	26,722	35,299	-					-	-	-	-	-
C	104	04-11-2011	18-08-2015	3999	14-08-2015	4,32,000	-	4,32,000	-	-	-	-					-	-	-	-	-
A	108	08-04-2013	16-08-2015	4002	18-08-2015	11,37,000	-	11,37,000	-	-	-	-					-	-	-	-	-
A	108	08-04-2013	16-08-2015	4003	19-08-2015	11,86,610	-	9,67,037	-	-	2,15,348	3,400	200	200	3,000	300	-	-	-	-	3,400
B	102	13-03-2014	31-03-2015	4004	19-08-2015	33,122	-	-	-	-	33,122	-					-	-	-	-	-
A	109	08-04-2013	27-12-2015	4005	24-08-2015	25,000	28,70,000	25,000	-	-	-	-					-	-	-	-	-
B	304	13-03-2014	16-03-2015	4006	24-08-2015	31,000	-	31,000	-	-	-	-					-	-	-	-	-
C	113	04-11-2011	28-08-2015	3640	27-08-2015	25,000	31,35,000	25,000	-	-	-	-					-	-	-	-	-
B	306	13-03-2014	21-03-2015		28-08-2015	2,44,000	-	2,44,000	-	-	-	-					-	-	-	-	-
C	204	04-11-2011	18-08-2015	4011	28-08-2015	25,000	-	25,000	-	-	-	-					-	-	-	-	-
C	104	04-11-2011	18-08-2015	4013	28-08-2015	2,00,000	-	2,00,000	-	-	-	-					-	-	-	-	-
C	104	04-11-2011	18-08-2015	4014	11-09-2015	21,00,000	-	19,87,000	-	5,100	2,07,900	-					-	-	-	-	-
C	115	04-11-2011	28-08-2015	4015	11-09-2015	1,00,000	-	1,00,000	-	-	-	-					-	-	-	-	-
C	107	04-11-2011	18-08-2015	4016	17-09-2015	1,00,000	-	1,00,000	-	-	-	-					-	-	-	-	-
B	204	13-03-2014	18-03-2015	3668	19-09-2015	15,16,000	-	15,16,000	-	-	-	-					-	-	-	-	-
C	312	04-11-2011	28-08-2015	4019	18-09-2015	3,00,000	-	3,00,000	-	-	-	-					-	-	-	-	-
C	113	04-11-2011	25-08-2015	4020	18-09-2015	24,44,000	-	24,44,000	-	-	-	-					-	-	-	-	-
C	402	04-11-2011	16-08-2015	4022	18-09-2015	47,000	-	47,000	-	-	-	-					-	-	-	-	-
C	402	04-11-2011	16-08-2015	4023	18-09-2015	34,788	-	-	-	31,418	3,371	-					-	-	-	-	-
C	408	04-11-2011	15-09-2015	3045	21-09-2015	25,000	31,26,000	25,000	-	-	-	-					-	-	-	-	-
B	306	17-01-2014	23-09-2015	3046	26-09-2015	25,000	19,34,000	25,000	-	-	-	-					-	-	-	-	-
C	430	04-11-2011	15-09-2015	4021	01-10-2015	2,00,000	-	2,00,000	-	-	-	-					-	-	-	-	-
B	306	13-03-2014	21-03-2015	4020	08-10-2015	2,00,000	-	2,00,000	-	-	-	-					-	-	-	-	-
A	317	08-04-2013	30-06-2014	4031	12-10-2015	3,24,007	-	-	-	-	1,50,401	1,74,200	600		300	300		1,73,300			1,74,200
B	101	13-03-2014	30-03-2015	4032	14-10-2015	25,000	-	25,000	-	-	-	-									-
C	430	04-11-2011	15-09-2015	4025	19-10-2015	3,01,000	-	3,01,000	-	-	-	-									-
A	410	08-04-2013	15-05-2015	4034	26-10-2015	3,50,000	-	3,50,000	-	-	-	-									-
A	112	08-04-2013	03-05-2015	4035	31-10-2015	20,000	-	-	-	-	20,000	-									-
B	306	13-03-2014	21-03-2015	4036	02-11-2015	2,00,000	-	2,00,000	-	-	-	-									-
C	413	04-11-2011	21-09-2015	4037	02-11-2015	75,000	-	75,000	-	-	-	-									-
A	420	08-04-2013	22-05-2015	4038	05-11-2015	1,41,000	-	1,41,000	-	-	-	-									-
B	303	13-03-2014	31-03-2015	4039	12-11-2015	2,24,620	-	2,00,000	-	-	24,620	-									-
A	410	08-04-2013	23-05-2015	4040	16-11-2015	1,13,000	-	75,000	-	37,658	[illegible]	-									-
A	112	08-04-2013	03-05-2015	4041	02-12-2015	87,056	-	-	-	-	86,406	650		350		300					650
A	109	08-04-2013	30-05-2015	4042	03-12-2015	1,250	-	-	-	-	-	1,250	300	650		300					1,250

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Block No.	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc	Towards Other Non-Taxable Receipts	OC Charges	Electricity charges	Legal/gales charges	Stamp papers	Registration charges	Corpus/scheduled	Maintenance charges	Service tax	Total
A	334	07-04-2012	31-10-2014	4044	18-12-2013	6,662	-	-	-	-	6,662	-									-
B	101	13-03-2014	30-06-2013	4045	17-12-2013	4,00,000	-	4,00,000	-	-	-	-									-
B	106	13-03-2014	21-06-2013	4046	23-12-2013	4,82,500	-	4,82,500	-	-	-	-									-
A	309	08-04-2013	23-12-2013	3045	20-12-2013	3,80,000	-	3,80,000	-	-	-	-									-
A	304	08-04-2013	23-12-2013	4047	22-01-2014	3,75,000	-	3,75,000	-	-	-	-									-
A	318	08-04-2013	26-01-2016	4048	27-01-2016	25,000	31,20,000	25,000	-	-	-	-									-
A	309	08-04-2013	23-12-2013	4050	20-01-2016	26,00,000	-	26,00,000	-	-	-	-									-
A	334	08-04-2012	26-01-2016	4053	03-02-2016	1,00,000	-	1,00,000	-	-	-	-									-
B	313	13-03-2014	31-05-2015	4052	03-02-2016	1,223	-	-	-	-	1,223	-									-
A	317	08-04-2013	30-06-2014	4054	08-02-2016	3,00,000	-	-	-	-	-	3,00,000						3,00,000			3,00,000
B	306	13-03-2014	31-05-2015	4055	08-02-2016	10,00,000	-	10,00,000	-	-	-	-									-
B	206	13-03-2014	31-05-2015	4056	08-02-2016	7,00,000	-	7,00,000	-	-	-	-									-
B	106	13-03-2014	21-06-2013	4058	09-03-2016	3,00,000	-	1,07,100	-	21,430	1,71,402	-									-
B	209	13-03-2014	29-09-2015	4059	09-03-2016	5,00,000	-	5,00,000	-	-	-	-									-
B	205	13-03-2014	29-09-2015	4060	09-03-2016	8,00,000	-	8,00,000	-	-	-	-									-
B	305	13-03-2014	29-09-2015	4062	09-03-2016	3,00,000	-	3,00,000	-	-	-	-									-
C	108	04-11-2011	18-09-2015	4063	09-03-2016	5,500	-	-	-	-	5,200	300				300					300
A	334	08-04-2012	26-01-2016	4064	11-03-2016	37,50,000	-	37,50,000	-	-	-	-									-
B	301	13-03-2014	17-03-2016	3602	12-03-2016	25,000	39,44,000	25,000	-	-	-	-									-
A	134	08-04-2013	30-06-2014	4065	14-03-2016	7,601	-	-	-	-	1,600	6,001	600	2,481	2,500	321	315				6,241
A	328	08-04-2013	11-03-2014	-	31-03-2016	1,95,033	-	-	-	-	1,94,218	815	500	315							815
B	203	13-03-2014	17-03-2016	4085	01-04-2016	2,80,000	-	2,80,000	-	-	-	-									-
B	305	13-03-2014	21-09-2015	4086	05-04-2016	1,89,000	-	1,89,000	-	-	-	-									-
A	309	08-04-2013	23-12-2013	4820	11-04-2016	24,068	-	-	-	23,318	750	-									-
B	103	13-03-2014	08-04-2016	3611	13-04-2016	25,000	28,33,000	25,000	-	-	-	-									-
C	103	04-11-2011	13-04-2016	3613	18-04-2016	25,000	28,70,550	25,000	-	-	-	-									-
C	309	04-11-2011	13-04-2016	4010	20-04-2016	2,00,000	-	2,00,000	-	-	-	-									-
B	100	13-03-2014	27-06-2013	4071	21-04-2016	20,00,000	-	20,00,000	-	-	-	-									-
B	102	13-03-2014	22-06-2013	4072	25-04-2016	20,00,000	-	10,00,000	-	-	-	-									-
C	304	04-11-2011	13-04-2016	4072	25-04-2016	3,35,000	-	3,35,000	-	-	-	-									-
B	107	13-03-2014	27-09-2015	4073	25-04-2016	4,21,850	-	4,21,850	-	-	-	-									-
B	101	13-03-2014	17-03-2016	4074	29-04-2016	26,45,000	-	26,45,000	-	-	-	-									-
C	304	04-11-2011	13-04-2016	4077	05-05-2016	20,00,000	-	20,00,000	-	-	-	-									-
C	304	04-11-2011	13-04-2016	4078	16-05-2016	28,178	-	-	-	25,447	2,731	-									-
C	304	04-11-2011	13-04-2016	4079	18-05-2016	2,831	-	-	-	2,831	-	-									-
C	418	04-11-2011	13-05-2015	4080	11-05-2016	10,00,000	-	10,00,000	-	-	-	-									-
C	418	04-11-2011	13-05-2015	4082	17-05-2016	10,00,000	-	10,00,000	-	-	-	-									-
C	418	04-11-2011	13-05-2015	4083	17-05-2016	3,50,000	-	3,50,000	-	-	-	-									-
A	317	08-04-2013	30-06-2014	4086	20-05-2016	60,139	-	-	-	-	-	60,139	600	2,007	2,500	300		55,732			60,139
B	103	13-03-2014	08-04-2016	4087	21-05-2016	2,00,000	-	2,00,000	-	-	-	-									-
C	313	04-11-2011	21-03-2016	3615	24-05-2016	25,000	31,25,000	25,000	-	-	-	-									-
B	101	13-03-2014	30-06-2013	4081	30-05-2016	27,00,000	-	24,95,000	-	-	2,05,000	-									-
C	313	04-11-2011	21-03-2016	4090	30-05-2016	3,60,000	-	3,60,000	-	-	-	-									-
B	400	13-03-2014	30-03-2016	3637	07-06-2016	25,000	28,80,000	25,000	-	-	-	-									-
C	418	04-11-2011	13-05-2015	4094	07-06-2016	20,000	-	20,000	-	-	-	-									-
B	101	13-03-2014	30-06-2013	4096	10-06-2016	13,708	-	-	-	-	8,125	5,583	300	1,583	3,000	300					5,183
B	403	13-03-2014	10-05-2015	4095	16-06-2016	2,00,000	-	2,00,000	-	-	-	-									-
B	101	13-03-2014	08-04-2016	4100	20-06-2016	75,000	-	75,000	-	-	-	-									-

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Block No	Flat No	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non Taxable Receipts	EC Charges	Electricity charges	Legal opinion charges	Stamp papers	Registration charges	Customer refund	Maintenance charges	Service tax	Total
B	103	13-03-2014	08-04-2016	4102	20-05-2016	25,000	-	25,000	-	-	-	-									-
D	103	13-03-2014	08-04-2016	4103	20-05-2016	1,60,000	-	1,60,000	-	-	-	-									-
B	303	13-03-2014	19-06-2016	2459	20-06-2016	25,000	29,50,000	25,000	-	-	-	-									-
C	313	04-11-2011	21-05-2016	4107	30-06-2016	8,00,000	-	8,00,000	-	-	-	-									-
C	313	04-11-2011	21-05-2016	4108	30-06-2016	8,00,000	-	8,00,000	-	-	-	-									-
C	313	04-11-2011	21-05-2016	4111	30-06-2016	7,50,000	-	7,50,000	-	-	-	-									-
C	113	04-11-2011	18-05-2015		01-07-2016	1,134	-	-	-	-	-	1,134	300	534		300					1,134
C	112	04-11-2011	18-05-2015	4113	01-07-2016	84,270	-	82,000	-	1,600	-	670	300	370							670
B	303	13-03-2014	19-06-2016	4116	08-07-2016	2,00,000	-	2,00,000	-	-	-	-									-
C	312	04-11-2011	21-03-2016	4118	14-07-2016	31,000	-	31,000	-	-	-	-									-
C	312	04-11-2011	21-03-2016	4122	16-07-2016	1,00,000	-	1,00,000	-	-	-	-									-
C	312	04-11-2011	21-03-2016	4124	18-07-2016	1,00,000	-	1,00,000	-	-	-	-									-
B	103	13-03-2014	08-04-2016	4126	19-07-2016	1,65,000	-	1,65,000	-	-	-	-									-
B	403	13-03-2014	30-05-2016	4127	19-07-2016	85,000	-	85,000	-	-	-	-									-
B	500	13-03-2014	16-06-2016	4130	30-07-2016	24,50,000	-	24,50,000	-	-	-	-									-
B	400	13-03-2014	28-05-2016	4132	01-08-2016	24,30,000	-	24,30,000	-	-	-	-									-
B	303	13-03-2014	12-05-2016	4133	08-08-2016	2,14,601	-	41,144	-	-	1,73,460	-									-
B	303	13-03-2014	19-06-2016	4135	08-08-2016	1,38,900	-	-	-	-	1,38,900	-									-
D	303	13-03-2014	19-06-2016	4117	18-08-2016	2,33,000	-	2,33,000	-	-	-	-									-
D	303	13-03-2014	19-06-2016	4121	19-08-2016	10,000	-	10,000	-	-	-	-									-
D	401	13-03-2014	01-12-2014	4139	29-08-2016	12,032	-	-	-	-	6,318	5,714	300	1,116		4,300					5,714
B	103	13-03-2014	19-06-2016	4141	05-09-2016	25,000	-	-	-	-	-	25,000						25,000			25,000
D	402	13-03-2014	19-06-2016	4142	05-09-2016	8,480	-	-	-	-	-	8,480	300			4,300			3,380		8,480
C	313	04-11-2011	21-05-2016	4143	12-09-2016	1,40,770	-	1,00,000	-	-	3,126	37,144	300	394	1,200	300			33,430		37,144
B	100	13-03-2014	21-06-2012	3608	21-09-2016	36,546	-	-	-	-	29,370	7,176	300	1,395	2,300	2,681					7,176
B	103	13-03-2014	08-07-2016	4144	06-10-2016	40,000	-	40,000	-	-	-	-									-
B	100	13-03-2014	08-07-2016	4147	20-10-2016	32,60,000	-	32,60,000	-	-	-	-									-
A	314	08-04-2013	20-01-2016	4148	21-10-2016	1,35,000	-	1,35,000	-	-	-	-									-
B	303	13-03-2014	19-06-2016	4149	21-10-2016	28,790	-	-	-	-	28,790	-									-
D	103	13-03-2014	08-04-2016	4150	07-11-2016	20,000	-	-	-	20,000	-	-									-
B	103	13-03-2014	02-04-2016	4151	07-11-2016	24,707	-	-	-	19,898	4,807	-									-
A	312	08-04-2013	21-06-2016	4152	30-12-2016	1,00,000	-	-	-	-	99,013	987		181		800					987
C	400	04-11-2011	10-09-2013	4156	30-12-2016	29,889	-	-	-	21,718	8,169	-									-
B	103	13-03-2014	21-06-2013	4158	23-12-2016	1,16,761	-	-	-	-	1,16,761	-									-
B	402	13-03-2014	28-05-2016	4163	23-01-2017	25,663	-	-	-	22,147	3,516	-									-
A	314	08-04-2013	20-01-2016	4164	28-02-2017	3,000	-	3,000	-	-	-	-									-
B	102	13-03-2014	22-06-2015	4165	03-03-2017	7,612	-	-	-	-	7,612	-									-
A	314	08-04-2013	20-01-2016	4166	07-03-2017	1,05,000	-	1,05,000	-	-	-	-									-
B	102	13-03-2014	22-06-2015	4167	17-03-2017	45,449	-	-	-	-	35,720	12,729	300	3,629	1,200	4,300					12,729
B	104	13-03-2014	21-06-2015	4168	01-04-2017	29,523	-	-	-	-	29,523	-									-
C	307	04-11-2011	29-11-2007	3814	09-04-2013	1,00,000	-	1,00,000	-	-	-	-									-
C	307	04-11-2011	29-11-2007	3818	10-04-2013	1,00,000	-	58,290	41,710	-	-	-									-
C	307	04-11-2011	29-11-2007	3819	13-04-2013	1,00,000	-	-	1,00,000												-
C	307	04-11-2011	29-11-2007	3833	15-04-2013	1,00,000	-	-	1,00,000	-	-	-									-
B	200	13-03-2014	24-01-2014	3944	16-04-2013	1,13,618	-	29,000	-	24,133	24,785	-									-
A	415	08-04-2013	22-09-2011	3960	02-05-2013	1,05,018	-	-	-	-	-	1,05,018	300	1,040		4,180			1,01,098		1,05,018
A	432	08-04-2013	19-03-2012	3961	08-05-2013	45,018	-	-	-	-	-	40,086	300		1,000	4,160			35,018		40,018
B	300	13-03-2014	24-03-2014	3933	08-05-2015	3,69,083	-	3,68,000	-	-	-	41,083	300	7,166	3,300	4,160					41,083

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Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Not Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	AC Charges	Electricity charges	Legal option charges	Stamp papers	Registration charges	Customer refund	Intimation charges	Sundry tax	Total
D	308	13-01-2014	14-02-2014	3573	17-04-2015	570	-	-	-	-	570	-									-
D	408	13-01-2014	20-02-2014	4034	18-05-2015	3,640	-	-	-	-	3,640	-									-
C	118	04-11-2011	23-09-2011	4060	31-10-2015	3,680	-	-	-	-	-	2,480	300	600	1,200	300					3,680
C	218	04-11-2011	24-10-2007	-	31-12-2015	17,784	-	-	-	-	-	17,784		10,604						7,180	17,784
C	401	04-11-2011	21-03-2016	-	31-12-2015	13,913	-	-	-	5,583	-	8,330		8,330							8,330
D	305	13-01-2014	09-09-2013	4076	04-02-2016	11,60,000	-	7,41,000	3,14,000	-	-	-									-
A	331	08-04-2013	29-03-2017	4084	20-05-2016	9,130	-	-	-	-	-	9,130						9,130			9,130
A	350	08-04-2013	18-07-2010	4092	08-06-2016	9,710	-	-	-	-	-	9,710						9,710			9,710
C	307	04-11-2011	25-11-2007	4093	08-06-2016	2,00,000	-	-	2,00,000	-	-	-									-
C	507	04-11-2011	25-11-2007	4112	12-07-2016	2,00,000	-	-	1,28,000	-	-	72,000						72,000		-	72,000
A	132	08-04-2013	13-11-2012	4127	20-07-2016	1,50,000	-	-	-	-	29,340	1,20,659						1,20,659			1,20,659
A	201	08-04-2013	03-11-2009	4132	01-08-2016	1,00,000	-	-	-	-	15,906	84,094						84,094			84,094
C	128	04-11-2011	02-07-2009	4134	04-08-2016	1,20,000	-	-	-	-	63,727	86,343						86,343			86,343
A	132	08-04-2013	13-04-2011	4142	13-10-2016	1,31,583	-	-	-	-	-	1,31,583							1,01,983		1,31,983
	Total Receipts from Apr 15 to Jun 17					7,25,38,513	-	7,14,20,698	9,08,750	6,23,498	28,89,930	13,86,774	4,800	48,517	20,785	24,645	185	5,52,535	2,18,307	7,180	13,86,774

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

A-109 Capt Isleen Kaur
Ledger Account

1-Apr-15 to 31-Mar-16

Date	Particulars	Vch Type		Vch No.	Debit	Credit
19-May-15	By HDFC Bank SD Road Cheque/DD 000001 *Ch. No. :000001 towards payment for the flat no A-109 vide rect no 3633*	Bank Receipt 19-5-2015	25,000.00 Dr	BR\2		25,000.00
	By HDFC Bank SD Road Cheque/DD 000003 *Ch. No. :000003 towards paiment for the flat no A-109 vide rect no 3634*	Bank Receipt 19-5-2015	2,00,000.00 Dr	BR\3		2,00,000.00
	To HDFC Bank SD Road Cheque 004770 *Ch. No. :004770 Being chq issued to [illegible] towards [illegible] for the flat no A-109*	Bank Payment 19-5-2015	2,500.00 Cr	BP\10	2,500.00	
23-May-15	By HDFC Bank SD Road Cheque/DD 000004 *Ch. No. :000004 Being chq recd for the flat no A-109 vide rect no 3962*	Bank Receipt 23-5-2015	1,86,000.00 Dr	BR\1		1,86,000.00
8-Jun-15	To CASH *Being amount paid towards [illegible] towards [illegible] loan for flat no.A-109*	Cash Payment		CP\4	300.00	
20-Jun-15	By HDFC Bank SD Road Cheque/DD 000006 *Ch. No. :000006 Being chq recd for a-109 flat vide rect no 3974*	Bank Receipt 20-6-2015	25,650.00 Dr	BR\1		25,650.00
23-Jul-15	By HDFC Bank SD Road Cheque/DD 000007 *Ch. No. :000007 Being chq recd for the flat no A-109 vide rect no 3988*	Bank Receipt 23-7-2015	3,69,000.00 Dr	BR\1		3,69,000.00
19-Aug-15	By HDFC Bank SD Road Cheque/DD 000008 *Ch. No. :000008 Being chq recd for A-109 vide rect no 4003*	Bank Receipt 19-8-2015	11,37,683.00 Dr	BR\1		11,37,683.00
	By HDFC Bank SD Road Cheque/DD 921335 *Ch. No. :921335 Being chq recd for A-109 vide rect no 4005*	Bank Receipt 19-8-2015	11,86,455.00 Dr	BR\3		11,86,455.00
27-Aug-15	To Prabhakar Reddy Registration A/C *being amount paid towards registration exp for flat no.A-109*	Journal		JV\3	1,74,660.00	
29-Aug-15	To Vat Payable *Being amt debited towards vat for A-109*	Journal		JV\2	36,388.00	
31-Aug-15	To CASH *being amount paid towards registration misc, doc and e.c exp for flat no.A-109*	Cash Payment		CP\1	4,300.00	
20-Oct-15	To Extra Spects *Being amt debiteded towards extra spects*	Journal		JV\7	1,600.00	
	Carried Over				2,19,748.00	31,29,788.00

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Greenwood Estates(15-16)
A-109 Capt Isleen Kaur Ledger Account : 1-Apr-15 to 31-Mar-16

Date		Particulars	Vch Type	Vch No.	Debit	Credit
		Brought Forward			2,19,748.00	31,29,798.00
20-Oct-15	To	Sales *Being sales during the year*	Journal	JV6	29,11,000.00	
	To	Legal Expenses *[illegible] towards [illegible] papers*	Journal	JV8	300.00	
8-Dec-15	By	Hdfc Bank R.P Road *Ch. No. 976894 Being chq recd for the flat no A-109 vide recd no 4043*	BankReceipt	BR11		1,250.00
					31,31,048.00	31,31,048.00

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

A-134 Capt Siddarth Misra
Ledger Account

1-Apr-15 to 31-Mar-16

Date		Particulars	Vch Type	Vch No.	Debit	Credit
1-Apr-15	By	Opening Balance				2,11,735.00
9-Apr-15	To	HDFC Bank SD Road *Ch. No. 004001:being cheque issued towards Vat Payment for flat no.A-134*	Bank Payment	BP15	36,000.00	
24-Apr-15	To	Prabhakar Reddy Registration A/C *being amount paid towards registration exp for flat no.A-134*	Journal	JV15	1,72,800.00	
	To	CASH *being amount paid towards registration misc, doc and E c. exp for flat no.A-134*	Cash Payment	CP18	4,300.00	
6-May-15	To	HDFC Bank SD Road *Ch. No. :004706 Being chq issued towards electricity expenes for the month of March -2015*	Bank Payment	BP11	185.00	
19-Jun-15	To	HDFC Bank SD Road *Ch. No. :004696 Being chqissued towards electricity exp for the month of May,015*	Bank Payment	BP14	185.00	
24-Aug-15	To	HDFC Bank SD Road *Ch. No. :005104 Being chq issued towards electricity bills of sold, unsold for the month of july-15*	Bank Payment	BP12	271.00	
30-Sep-15	To	Electricity Expenses *Being electricity expenses of owner share flats & sold flats for the month of july-15 & august-15*	Journal	JV16	370.00	
23-Nov-15	To	Hdfc Bank R.P Road *Ch. No. :004019 Being chq issued to tsspdcl towards electricity expenses for the month of "october"2015,A-BLOCK*	Bank Payment	BP15	185.00	
	To	Hdfc Bank R.P Road *Ch. No. :004020 Being chq issued to tsspdcl towards electricity charges for the month of "september"2015.*	Bank Payment	BP16	185.00	
11-Dec-15	To	HDFC Bank SD Road *Ch. No. :005398 Being chq issued to tsspdcl towards electricity charges for the month of "november"2015.(A-Block)*	Bank Payment	BP15	185.00	
9-Feb-16	To	HDFC Bank SD Road *Ch. No. :005806Being chq issued towards electricity bills of flats for the month of dec -15*	Bank Payment	BP11	175.00	
18-Feb-16	To	HDFC Bank SD Road *Ch. No. :005854 Being chq issued to TSSPDCL towards A block Electricity bills for the month of January-2016.*	Bank Payment	BP11	185.00	
19-Mar-16	To	Vat Payable *Being amt debited towards 5% vat on extra specs 1600*5%*	Journal	JV11	80.00	
		Carried Over			2,15,106.00	2,11,735.00

GREENWOOD ESTATES SEC'BAD

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Greenwood Estates(15-16)

A-134 Capt Siddarth Misra Ledger Account : 1-Apr-15 to 31-Mar-16

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			2,15,106.00	2,11,735.00
19-Mar-16	To Maintenance & Security Deposit From Customers *Being maintenance & security deposit for a-134*	Journal	JV/2	58.00	
	To Extra Spects *Being amt debited towards extra spects*	Journal	JV/3	1,600.00	
	To Legal Expenses *Being amt debited towards legal opinion.*	Journal	JV/4	2,500.00	
	To Legal Expenses *Being amt debited towards stamp papers*	Journal	JV/5	300.00	
24-Mar-16	By HDFC Bank SD Road *Ch. No. :222802 Being chq recd for a-134 vide rect no 4065*	Bank Receipt	BR/1		7,691.00
31-Mar-16	By Instalments Receivable 14-15 *Being earlier declared instalments now reversed*	Journal	JV/89		28,80,000.00
	To Sales *Being sales declared during the year*	Journal	JV/90	28,80,000.00	
	By Bad Debits / Credits Written Off *Being balance written off*	Journal	JV/107		138.00
				30,99,564.00	30,99,564.00

GREENWOOD ESTATES SEC'BAD

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Greenwood Estates(16-17)
5-4-187/3 & 4, II Floor,
Soham Mansion, M.G. Road,
Secunderabad - 500 003.

A-134 Capt Siddarth Misra
Ledger Account

1-Apr-16 to 31-Mar-17

Date	Particulars	Vch Type	Vch No.	Debit	Credit

GREENWOOD ESTATES SEC'BAD

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

A 517 Lt Col Millind Vyas
Ledger Account

1-Apr-15 to 31-Mar-16

Date		Particulars	Vch Type	Vch No.	Debit	Credit
1-Apr-15	To	Opening Balance			8,95,146.00	
6-May-15	To	HDFC Bank SD Road *Ch. No. :004705 Being chq issued towards electricity expenes for the month of March -2015*	Bank Payment	BP\1	185.00	
19-Jun-15	To	HDFC Bank SD Road *Ch. No. :004896 Being chqissued towards electricity exp for the month of May,015*	Bank Payment	BP\4	185.00	
11-Aug-15	By	HDFC Bank SD Road *Ch. No. :475550 Being chq recd for A-517 vide rect no 3999*	Bank Receipt	BR\2		1,50,000.00
	By	HDFC Bank SD Road *Ch. No. :475549 Being chq recd for A-517 vide rect no 4000*	Bank Receipt	BR\3		3,13,243.00
24-Aug-15	To	HDFC Bank SD Road *Ch. No. :005104 Being chq issued towards electricity bills of sold, unsold for the month of july-15*	Bank Payment	BP\2	271.00	
30-Sep-15	To	Electricity Expenses *Being electricity expenses of owner share flats & sold flats for the month of july-15 & august-15*	Journal	JV\5	370.00	
12-Oct-15	By	HDFC Bank SD Road *Ch. No. :475552 Being chq recd for a-517 vide rect no 4031*	Bank Receipt	BR\1		3,24,607.00
23-Nov-15	To	Hdfc Bank R.P Road *Ch. No. :004019 Being chq issued to tsspdcl towards electricity expenses for the month of "october"2015.A-BLOCK*	Bank Payment	BP\5	165.00	
	To	Hdfc Bank R.P Road *Ch. No. :004020 Being chq issued to tsspdcl towards electricity charges for the month of "september"2015.*	Bank Payment	BP\6	185.00	
11-Dec-15	To	HDFC Bank SD Road *Ch. No. :005396 Being chq issued to tsspdcl towards electricity charges for the month of "november"2015.(A-Block)*	Bank Payment	BP\6	165.00	
9-Feb-16	By	HDFC Bank SD Road *Ch. No. :475557 Being chq recd for A-517 vide rect no 4054*	Bank Receipt	BR\1		3,00,000.00
	To	HDFC Bank SD Road *Ch. No. :005806Being chq issued towards electricity bills- of flats for the month of dec -15*	Bank Payment	BP\1	175.00	
12-Feb-16	To	HDFC Bank SD Road *Ch. No. :005987being chq issued to Modi Housing towards VATpayment on behalf of flat no A-517*	Bank Payment	BP\23	36,000.00	
		Carried Over			9,32,857.00	10,87,850.00

GREENWOOD ESTATES SEC'BAD

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Greenwood Estates(15-16)

A 517 Lt Col Milind Vyas Ledger Account : 1-Apr-15 to 31-Mar-16

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Date		Particulars	Vch Type	Vch No.	Debit	Credit
		Brought Forward			9,32,887.00	10,87,850.00
18-Feb-16	To	HDFC Bank SD Road *Ch. No. 005954 Being chq issued to TSSPDCL towards A block Electricity bills for the month of January-2016.*	Bank Payment	BP/1	185.00	
24-Mar-16	To	(as per details) B.Venkatesh-Advance 185.00 Dr K.Bhasker-Advance 185.00 Dr A.Srinivas-Advance 185.00 Dr K.Gopinath-Advance 185.00 Dr Electricity Expenses 185.00 Dr HDFC Bank SD Road 1,110.00 Cr *Ch. No. 005909 Being cheque issued to TSSPDCL towards electricity expenses of A -block for the month of of feb 2016*	Bank Payment	BP/3	185.00	
31-Mar-16	To	Prabhakar Reddy Registration A/C *being amount paid towards registration[illegible] for flat no.A-517 [illegible]*	Journal	JV/8	[illegible]	
	To	CASH *being amount paid towards registration misc, doc and e. c epx for flat no.A-517.*	Cash Payment	CP/12	4,300.00	
	To	Extra Specs *Being extra specs debited*	Journal	JV/9	31,923.00	
	To	Vat Payable *Being vat payable 5% on extra specfs*	Journal	JV/10	1,596.00	
	To	Maintenance & Security Deposit From Customers *Being amt debited towards maintenance & security deposit*	Journal	JV/11	1,157.00	
	To	Legal Expenses *Being amt debited towards stamp papers*	Journal	JV/12	300.00	
	To	Legal Expenses *Being amt debited towards legal opinion.*	Journal	JV/18	2,500.00	
	To	Maintenance & Security Deposit From Customers - *Being amt debited towards maintenance & security deposit.*	Journal	JV/40	106.00	
					11,47,989.00	10,87,850.00
	By	Closing Balance				60,139.00
					11,47,989.00	11,47,989.00

GREENWOOD ESTATES SEC'BAD

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Greenwood Estates(16-17)
8-5-4-187/3 & 4, II Floor,
Soham Mansion, M.G. Road,
Secunderabad - 500 003.

A 517 Lt Col Millind Vyas
Ledger Account

1-Apr-16 to 31-Mar-17

Date		Particulars	Vch Type		Vch No.	Debit	Credit
1-Apr-16	To	Opening Balance				60,139.00	
20-May-16	By	HDFC Bank SD Road Cheque/DD 475570 *Ch. No. :475570 Being cheque received from A-517 towards payment vide receipt no:2085.*	Bank Receipt 20-5-2016	60,139.00 Dr	BR2		60,139.00
31-Mar-17	By	Instalments Receivable 14-15 *Being earlier declared instalments now reversed*	Journal		JV27		28,80,000.00
	To	Sales *Being sales declared during the year*	Journal		JV28	28,80,000.00	
						28,40,139.00	28,40,139.00

GREENWOOD ESTATES SEC'BAD

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

A-112 M.Sujatha Rao
Ledger Account

1-Apr-15 to 31-Mar-16

Date		Particulars	Vch Type	Vch No.	Debit	Credit
11-May-15	By	CASH *Being cash recd towards payment for the flat no A-112 vide rect no 3954*	Cash Receipt	CR/1		25,000.00
16-May-15	By	HDFC Bank SD Road *Ch. No. :386751 Being chq recd towards payment for the flat no A-112 vide rect no 3957*	Bank Receipt	BR/1		2,00,000.00
10-Jun-15	By	HDFC Bank SD Road *Ch. No. :386756 Being chq recd towards payment for the flat no A-112 vide rect no 3971*	Bank Receipt	BR/5		3,58,000.00
24-Jun-15	To	HDFC Bank SD Road *Ch. No. 004846:being cheque issued to Modi Housing Pvt Ltd., towards VAT Payment on behalf of flat no.A-112*	Bank Payment	BP/4	35,388.00	
25-Jun-15	By	HDFC Bank SD Road *Ch. No. :386759 Being chq recd for A-112 vide rect no 3977*	Bank Receipt	BR/1		1,25,000.00
27-Jun-15	By	HDFC Bank SD Road *Ch. No. :262709 Being chq recd for A-112 vide rect no 3979*	Bank Receipt	BR/1		23,28,000.00
1-Jul-15	To	CASH *being amount paid towards registration misc, doc and e. .c exp for flat no.A-112*	Cash Payment	CP/1	4,300.00	
	To	Prabhakar Reddy Registration A/C *being amount paid towards registration exp for flat no.A-112*	Journal	JV/1	1,74,660.00	
30-Sep-15	To	Electricity Expenses *Being electricity expenses of owner share flats & sold flats for the month of july-15 & august-15*	Journal	JV/5	370.00	
29-Oct-15	To	Extra Specis *Being amt debited towards extra specis*	Journal	JV/1	46,618.00	
	To	Legal Expenses *Being amt debited towards stamp papers*	Journal	JV/2	300.00	
	To	Sales *Being sales during the year*	Journal	JV/3	29,11,000.00	
2-Nov-15	By	Hdfc Bank R.P Road *Ch. No. :725141 Being chq recd for the flat no A-112 vide rect no 4035*	Bank Receipt	BR/1		50,000.00
19-Nov-15	By	HDFC Bank SD Road *Ch. No. :725142 Being amount received towards part payment against flat No. A-112 vide receipt No.4041*	Bank Receipt	BR/1		87,636.00
23-Nov-15	To	HDFC Bank SD Road *Ch. No. :725142 Being chq bounced*	Bank Payment	BP/1	87,636.00	
		Carried Over			32,61,272.00	31,73,636.00

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GREENWOOD ESTATES SEC'BAD

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Greenwood Estates(15-16)

A-112 M.Sujatha Rao- Ledger Account : 1-Apr-15 to 31-Mar-16

Date		Particulars	Vch Type	Vch No.	Debit	Credit
		Brought Forward			32,81,272.00	31,73,636.00
23-Nov-15	To	Hdfc Bank R.P Road *Ch. No. :004010 Being chq issued to taspdcl towards electricity expenses for the month of "october"2015,A-BLOCK*	Bank Payment	BP\5	185.00	
	To	Hdfc Bank R.P Road *Ch. No. :004020 Being chq issued to taspdcl towards electricity charges for the month of "september"2015.*	Bank Payment	BP\6	185.00	
4-Dec-15	By	HDFC Bank SD Road *Ch. No. :725142 Being chq represented*	Bank Receipt	BR\1		87,636.00
31-Mar-16	By	Bad Debits / Credits Written Off *Being balance written off*	Journal	JV\106		370.00
					32,81,642.00	32,81,642.00

GREENWOOD ESTATES SECRETARY

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Greenwood Estates(14-15)
5-4-187/3 & 4, II Floor,
Soham Mansion, M.G. Road,
Secunderabad - 500 003.

A-134 Capt Siddarth Misra
Ledger Account

1-Apr-14 to 31-Mar-15

Date		Particulars	Vch Type	Vch No.	Debit	Credit
27-Jun-14	By	CASH *Being cash recd towards payment for the flat no A-134 vide rect no 3616*	Cash Receipt	CR/1		25,000.00
5-Aug-14	By	HDFC Bank SD Road *Ch. No. :Trf Being amt trf by a-134*	Bank Receipt	BR/2		4,00,000.00
6-Aug-14	To	HDFC Bank SD Road *Ch. No. :Trf Being chq rtn due to signature difference*	Bank Payment	BP/10	4,00,000.00	
18-Aug-14	To	CASH *Towards E/C expenses of flat no A-134,*	Cash Payment	CP/3	300.00	
21-Aug-14	To	CASH *Towards E/C charges for flat no. A-134, Capt. Siddarth Misra as previous applied E. C. was cancelled*	Cash Payment	CP/1	300.00	
	By	HDFC Bank SD Road *Ch. No. :405257Being chq deposit by customer a-134 vide rect no 3805*	Bank Receipt	BR/3		4,00,000.00
1-Sep-14	To	CASH *Towards charges for speed post to send AGIF related docs to flat no A-134, Capt Siddharth Misra, 56APO*	Cash Payment	CP/1	225.00	
13-Jan-15	To	Hdfc Bank R.P Road *Ch. No. : 003599 Being chq issued toward electricity exp for the month of Nov, 014*	Bank Payment	BP/0	185.00	
6-Feb-15	To	HDFC Bank SD Road *Ch. No. :004441 Being chq issued towards electricity exp for the month of Dec,014 for A block*	Bank Payment	BP/9	185.00	
28-Feb-15	By	Hdfc Bank R.P Road *Ch. No. :438587 Being Chq recd towards payment for the flat no A-134 vide rect no 3910*	Bank Receipt	BR/2		24,05,813.00
11-Mar-15	To	HDFC Bank SD Road *Ch. No. :004296 Being chq issued towards electricity expenses for A block for the month of Jan-15*	Bank Payment	BP/3	185.00	
27-Mar-15	By	HDFC Bank SD Road *Ch. No. :924758 towards maintenance vide rect no 3919*	Bank Receipt	BR/1		2,62,487.00
31-Mar-15	To	Hdfc Bank R.P Road *Ch. No. :003720 Being chq issued towards Electricity charges for the month of Feb,015*	Bank Payment	BP/2	185.00	
	To	Instalments Receivable 14-15 *Being instalments receivable as per aggrement*	Journal	JV/95	28,80,000.00	
		Carried Over			32,81,565.00	34,93,300.00

GREENWOOD ESTATES SEC'BAD

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Greenwood Estates (14-15)
A-134 Capt Siddarth Misra Ledger Account : 1-Apr-14 to 31-Mar-15

Date		Particulars	Vch Type	Vch No.	Debit	Credit
		Brought Forward			32,81,565.00	34,93,300.00
					32,81,565.00	34,93,300.00
	To	Closing Balance			2,11,735.00	
					34,93,300.00	34,93,300.00

GREENWOOD ESTATES SEC'BAD

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

C-104Mrs Divya Malhotra
Ledger Account

1-Apr-15 to 31-Mar-16

Date	Particulars	Vch Type	Vch No.	Debit	Credit
22-Jun-15	By HDFC Bank SD Road *Ch. No. :545420 Being chq recd for C-104 vide rect no 3637*	Bank Receipt	BR\3		25,000.0
8-Aug-15	By HDFC Bank SD Road *Ch. No. :545421 Being chq recd for C-104*	Bank Receipt	BR\1		2,00,000.0(
11-Aug-15	By HDFC Bank SD Road *Ch. No. :545422 Being chq recd recd for C -104 vide rect no 3998*	Bank Receipt	BR\1		4,32,000.0(
20-Aug-15	By HDFC Bank SD Road *Ch. No. :Being amt trf by c-104*	Bank Receipt	BR\2		2,00,000.00
	By HDFC Bank SD Road *Ch. No. :Being amt trf by c-104*	Bank Receipt	BR\3		36,000.00
29-Aug-15	To Vat Payable *Being amt debited towards vat for C-104*	Journal	JV\1	36,000.00	
1-Sep-15	To Prabhakar Reddy Registration A/C *Being amount paid towards registration exp for flat no.C-104*	Journal	JV\1	1,72,800.00	
	To CASH *Being amount paid towards registration misc, doc and E. c. exp for flat no.C-104*	Cash Payment	CP\2	4,300.00	
11-Sep-15	By HDFC Bank SD Road *Ch. No. :284548 Being chq recd for C-104 vide rect no 4014*	Bank Receipt	BR\1		22,00,000.00
23-Sep-15	To Extra Spects *Being amt debited towards extra specs*	Journal	JV\2	5,100.00	
	To [illegible] Expenses *Being amt debited towards [illegible]*	Journal	JV\3	300.00	
	To Sales *Being sales during the year,*	Journal	JV\4	28,80,000.00	
23-Nov-15	To Hdfc Bank R.P Road *Ch. No. :004018 Being chq issued to tsspdcl towards electricity charges for the month of "october"2015.*	Bank Payment	BP\4	185.00	
	To Hdfc Bank R.P Road *Ch. No. :004021 Being chq issued to tsspdcl towards electricity charges for the month of "september"2015.e*	Bank Payment	BP\7	185.00	
11-Dec-15	To HDFC Bank SD Road *Ch. No. :005413 Being chq issued to tsspdcl towards electricity charges for the month of "november"2015.(C-block)*	Bank Payment	BP\13	185.00	
18-Feb-16	To HDFC Bank SD Road *Ch. No. :005856Being chq issued to TSSPDCL towards electricity expenses of C block for the month of Jan-2016*	Bank Payment	BP\3	248.00	
	Carried Over			30,99,303.00	30,93,000.00

GREENWOOD ESTATES SEC'BAD

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Greenwood Estates(15-16)

C-104M/s Divya Malhotra Ledger Account : 1-Apr-15 to 31-Mar-16

Date		Particulars	Vch Type	Vch No.	Debit	Credit
		Brought Forward			30,99,303.00	30,93,000.[illegible]
9-Mar-16	By	HDFC Bank SD Road Ch. No. :065579 Being chq recd towards payment for the flat no c-104 vide recl no 4063	Bank Receipt	BR4		5,500.[illegible]
31-Mar-16	By	Bad Debits / Credits Written Off Being balance written off	Journal	JV/110		803.[illegible]
					30,99,303.00	30,99,303.[illegible]

GREENWOOD ESTATES SEC'BAD

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

C-104Mrs Divya Malhotra
Ledger Account

1-Apr-15 to 31-Mar-16

Date		Particulars	Vch Type	Vch No.	Debit	Credit
22-Jun-15	By	HDFC Bank SD Road *Ch. No. :545420 Being chq recd for C-104 vide rect no 3637*	Bank Receipt	BRI3		25,000.0
8-Aug-15	By	HDFC Bank SD Road *Ch. No. :545431 Being chq recd for C-104*	Bank Receipt	BRI1		2,00,000.0(
11-Aug-15	By	HDFC Bank SD Road *Ch. No. :545422 Being chq recd recd for C-104 vide rect no 3998*	Bank Receipt	BRI1		4,32,000.0C
28-Aug-15	By	HDFC Bank SD Road *Ch. No. :Being amt t/f by c-104*	Bank Receipt	BRI2		2,00,000.00
	By	HDFC Bank SD Road *Ch. No. :Being amt t/f by c-104*	Bank Receipt	BRI3		36,000.00
29-Aug-15	To	Vat Payable *Being amt debited towards vat for C-104*	Journal	JVI1	36,000.00	
1-Sep-15	To	Prabhakar Reddy Registration A/C *being amount paid towards registration exp for flat no.C-104*	Journal	JVI1	1,72,800.00	
	To	CASH *being amount paid towards registration misc, doc and E. c. exp for flat no.C-104*	Cash Payment	CPI2	4,300.00	
11-Sep-15	By	HDFC Bank SD Road *Ch. No. :264546 Being chq recd for C-104 vide rect no 4014*	Bank Receipt	BRI1		22,00,000.00
23-Sep-15	To	Extra Specs *Being amt debited towards extra specs*	Journal	JVI2	5,100.00	
	To	Legal Expenses *Being amt debited towards [illegible]*	Journal	JVI3	300.00	
	To	Sales *Being sales during the year.*	Journal	JVI4	28,80,000.00	
23-Nov-15	To	Hdfc Bank R.P Road *Ch. No. :004018 Being chq issued to tsspdcl towards electricity charges for the month of "october" 2015.*	Bank Payment	BPI4	165.00	
	To	Hdfc Bank R.P Road *Ch. No. :004021 Being chq issued to tsspdcl towards electricity charges for the month of "september" 2015.a*	Bank Payment	BPI7	165.00	
11-Dec-15	To	HDFC Bank SD Road *Ch. No. :005413 Being chq issued to tsspdcl towards electricity charges for the month of "november" 2015.(C-block)*	Bank Payment	BPI13	185.00	
18-Feb-16	To	HDFC Bank SD Road *Ch. No. :001656Being chq.issued to TSSPDCL towards electricity expenses of C block for the month of Jan-2016*	Bank Payment	BPI3	248.00	
		Carried Over			30,99,303.00	30,93,000.00

GREENWOOD ESTATES SEC'BAD

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Greenwood Estates(15-16)

C-104Mrs Divya Malhotra Ledger Account : 1-Apr-15 to 31-Mar-16.

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Date		Particulars	Vch Type	Vch No.	Debit	Cred
		Brought Forward			30,99,303.00	30,93,000.
9-Mar-16	By	HDFC Bank SD Road Ch. No. :965579 Being chq recd towards payment for the flat no c-104 vide rect no 4063	Bank Receipt	BR4		5,500.
31-Mar-16	By	Bad Debits / Credits Written Off Being balance written off	Journal	JV110		803.0
					30,99,303.00	30,99,303.0

GREENWOOD ESTATES
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