

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.

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. Grcenwood 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.
- 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.
- 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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TES BANK House, DEMANU DRAFT 735 9000 Popular Off Western Express Highway, Santacrus Er :: Mumbal - 600055 Tel No.: 022 2002 9800/022 6507 9800 flac No: 022 26192666 (X) WALLY FOR THREE L. CAT'HS FROM DATE OF 155 LE. A/C. MYEE / Mon-Negotiable 009 / 13018471 *** ASSISTANT REGISTRAR CESTAT*** On Demand Pay Bright KNAS PALITO CHARE or Order Rupees को या उनके आदेश पर रुपये "5,000.00" अदा कर् Purchaser Planne: GREENWOOD ESTATES For YES BANK LTD. YES BANK LTD DRAWEE BARRAND BRANCHA, HYDERARAD ISSUING SANK AND SKANEH DRABAD ORISED SIGNATORY (ES) file:///C:/Users/SDE6746889/AppData/Local/Temp/3/F7585CR.htm 15

03/02/2023

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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

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	AAHFO0711B
(e)	E-mail Address	jayaprakash@modiproperties.c om
(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	
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

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)		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 3-2.2023 towards mandatory pre deposit u/s. 35F of Central Excise Act, 1944. (Copy of ST-3 returns and challans are attached as Annexure 11
(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 (ii) Others

	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.	

SECTION S

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
 - 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 ** and copy of Occupancy certificates is enclosed as Annexure **).
- 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 Appellant (copy is enclosed as **Annexure XL**). 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 assestered 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
Jan 11 to Dec 11	OR No. 52/2012 Adjn (AddlCommr) dated 24-04- 2012	Rs.46,81,850/-	39/2013 dated 27.02.2013 has remanded for de-nove consideration and ar appeal has been filed against the De-nove Order and the Commissioner (Appeals) has confirmed the demand on merits and remanded for requantification. 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 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
January2 012 to Decembe r 2013	OR No. 156/2014-Adjn (ST)(Commr) dated:25-09- 2014	Rs. 92,38,975/-	received Form SVLDRS-4

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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.
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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 was issued requiring the Appellant to show cause as to why:
 - 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

- Interest on the amount at Sl.No. (i) above at appropriate rates should not be demanded under Section 75 of the Finance Act, 1994
- Penalty should not be imposed on them under Section 76 of the Finance Act, 1994;
- 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 V1) 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 ✓).
- 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 ...).

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.

the time of hearing of the appeal.

GROUNDS OF APPEAL

- 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

- 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.

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- 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.
- 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 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".

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:
 - 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.
- 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 requantify 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"
- 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 notices 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 fii) 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 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.

ruses and full runisely of 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 -TIOL1521-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

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- 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;
- 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 2Afil), total amount charged for the work contract is to be taken for abatement and "total amount charged for the work contract

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

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

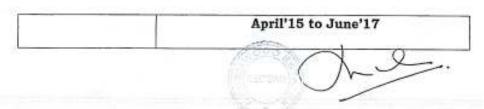
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- iii) Water deposit collected & totally remitted to 'Hyderabad Metropolitan Water Supply & Sewerage Board (HMWSS)' before taking the water connection. This Deposit amount also includes water consumption charges for first two months along with sewerage 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.

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



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 cumtax 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 cumtax 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) Section 112, will only

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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
 - 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

- 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.
- 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:
- 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;
- To hold that no interest and penalties are leviable;
- i. To hold that benefit of section 80 shall be extended;
- 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 21st 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 314 day of January 2023 at Hyderabad

Signature of the Appellant

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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 11 day of January 2023 at Hyderabad.

Signature of appellant

For Hiregange& Associates LLP

Chartered Accountants

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: 7 .1.2023

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

Venkata Prasad P Hyderabad, Telangana 500034 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	No balle
3	Rasika Kasat	CA	243001	Will Charles
4	Mohammad Shabaz	BA LLB	TS/2223/2016	13 Aconomic

AFFIDAVIT

Soham Modi, aged about 52 years, S/o. 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 3.2.2023 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 _715 January 2023 at Hyderabad

(Soham Modi)

NOTARY PUBLIC

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ATTESTED

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C.V.N. RAMA KRISYNA

M.Com.,LLB

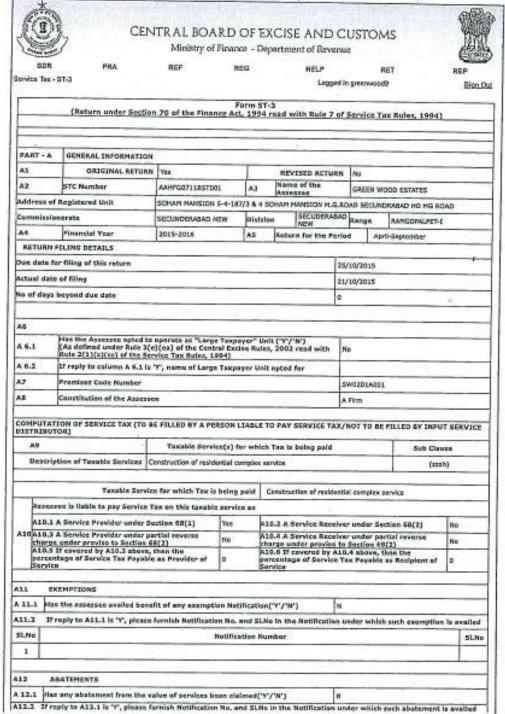
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Ass	sezzon is liable to pay Service	Tax on this taxabl	e service as				-
	0.1 A Service Provider under	CONTROL OF THE PARTY OF THE PAR	Yes	A10.2 A Service	Receiver under	Section 68(2)	Wo
A10A1	D.3 A Service Provider under erge under provise to Section	partial reverse 68(2)	No	A10.4 A Service	Receiver under	partial reverse	No
A1	0.5 If covered by A10.3 above rountage of Service Tax Payat	t, then the	0	A10.6 If covers	roviso to Section d by ALD.4 above	t, then the	-
Sec	rvice	na sa Provider di		Service	iervice Tax Payat	sis as Resipient of	0
	-						
11	EXEMPTIONS		-				
11.1	Has the assesses availed ber	Contract of the Contract of th			н		
11.2	If reply to A11.1 is 'Y', plass	e furnish Notificati	on No. and	SLNo In the Notif	leation under wh	ich such exemptio	e ir availe
SI.No			Notification	Number			SLA
1							
100	NAME OF TAXABLE PARTY.						
12	ABATCHENTS						
	Has any abatement from the	The state of the s	designation of the same of the	25 (52 14 58) 5	Y		
	If reply to A12.1 is 'Y', please	furnish Rotification	n No. and SI	.No is the Notific	otion under while	h such abatement	is availed
SI.No			Notification	Number			51. N
1			024/2012	-S.T.			1
13	PROVISIONAL ASSESSMENT						
	Whether provisionally assess				12		
-			4 *****		N .		
ease.	If reply to A13.1 is 'Y', please			mt Order No. & D	ate		
_	Provisions	Assessment Orde	r No.	-	_	Date	
_							
	distance and the second						
-	VALUE OF TAXABLE SERVICE	AND SERVICE TAX	PAYABLE				
MRY - B	1			FOR SERVICE	PROVIDER		
Si No.		Quarter			Арг-Эши	Jul-Sept	Total
B3.1	Gress Amount (excluding amounts received in which bills/invoices/challans or for which bills/invoices/challan service provided or to be provi stryles)	any other document s or any other docum	t may not have conts are less	ve been issued) and relating to	16243540	18690213	351237
91.2	Amount received in advance for	r services for which i	Na/marces	challens or any	0	q	
81.3	Amount taxable on receipt bas Rules, 1990 for which bills live	is under third provise			0	-	
81.4	Amount taxable for services pr		/irresiden/chi	stans or any			
81.5	other documents have not bee Money equivalent of other con-	n issued Edenations charged, i	f any, in a so	m other than			
1	mensy				0		-
B1.6	Amount on which Service Tax i Gross Taxable Amount	a payable under parti	lal reverse di	arge	0	0	
81.7	83.7 = (B1. 1+ 61.2 + B1.3	F. C. C. S. C.			16243540	14000213	3512376
81.8	Amount charged against expor	A LONG TO A STATE OF THE PARTY		200		0	
81.9	Amount charged for exempted	service provided or t	to be provise:	d Cother than		0	

https://www.aces.gov.in/STASSI/ulijspire/getst3v4detalls.do?type=last&periodCovered=042015

81.1	LO Amount charg	ed as Pure Agent.			1654206	741846	23960		
01.1	1. Amount claim	ed as abstement			195405	23836	2102		
81.1		ount claimed as de	Baction,	Totwards Sale	14251987	18081971	7.7		
81.1	Total Amoun	t claimed as Ded	uction	Deed Value	11.50.500		323439		
81.1	191,13 = (81	.8 + B1.9 + B1_1 Value	0 + 81,11 + 81,12)		16112601	18857655	349702		
_	81,14 = (81	7 - 81.133			130939	22558	1534		
51 No.		Rate-Wise breaks Taxable Rate	p of NET TAXABLE V	NLUE(81.14):Advalorem	55 7 9 U v				
					Taxable Value				
	Tax Rate%	Education Cess Rate%	Secondary And Higher Education Coss Rate%	Apr-Jun	,	ul-Sept	Total		
(1)	12	2		130	1939		1309		
(2)	14	.0	0		0	22558	225		
			70						
81,16	Specific Returns		ule 6 of ST Rules)		LONG POSTERIOR				
SI No.		Taxable Rate			Taxable Units				
	Specific Rate	Education Coss Rate%	Secondary And Higher Education Coss Rate//	Aprilan	34	ıl-Sept	Total		
(3)	0	a	0		0	o			
81.17	Service Tax pays	shla							
81.18		digueso			5713	3158		3136	
		ess R&D Cess payable Net Service Tax payable			1		-		
81.19	81.19 = (01.17	11.19 = (61.17 - 81.18)		13	713	3158	1,497		
	Education Cess	STORY SHALL SHOW A					31		
01.21	Secondary & Hig	her Education Ce	зя реувоне		157	9	15		
PART -	C SERVICE T	TAX PAID IN ADV	ANCE	V					
Amoun	et of Service Tax	paid in advance o	under sub-rule (1A) e	of Rule 6 of ST Rules					
ST N.o		Quarter		Apr-Jun)	ul-Sept	Total		
cı	Amount of Service	Tax deposited in a	dvance		a	a			
C2	Amount of Educati	ion Cass deposited	in edvance		0	0			
Ct.	Amount of Second	CONTRACTOR STATEMENT AND ADMINISTRATION OF THE PARTY OF T	tion Cess deposited		0	0			
100	in advance Challan Nos & Ar	mount			1116				
SI, No.			hallan Number(CIN)			Amount			
1		1/2				Section 6	1		
-				11					
ART - I	o senvice	TAX PAID IN CAS	H AND THROUGH CE	NVAT CREDIT					
Service	e Tax, Education	Cess, Becondary	& Higher Education C	ess and other amounts e filled by an Input Serv	paid				
SI No.	man by a person	Quarter	TOTAL THE MAIN THAT OF D	Apr-Jun		al-Sept	Total		
D1	In cash				0	.0	0		
D2	By CENVICY Credit (net applicable win by the recipient of	ere the Service Tax	is Batile to be paid	157	713	3158	18871		
03	By adjustment of a under Rule 6(1A)	mount pald as Ser the ST Rules	vice Tax in advance	.):	a	a	0		
D4	Tax and adjusted,	by taking credit of	earSer at Service such excess Service (3) of the ST Rules		a	0			
DS I	By adjustment of o	excess amount paid	earlier as Service Rule 6(4A) of the	C-1	0	. 0			

Tax and adjusted in this period under fluits 6(4A) of the https://www.aces.gov.in/STASE/ful/sp/ret/gets13v4detals.do?type=last8periodCovered=042015

-	ST Rules	1			1	
DG	By adjustment of source amount pold certiar as Servic Tax in respect of Service of Besting of Immovable page-ty, on account of sen availment of deduction of Property Tax paid and adjusted in this period under its G(4C) of the ST styles.		0		a	3
D7	By Book Adjustment in the case of specified Govt. Departments		0		0	
0.0	Total Yax Paid		15713			
	D8 = (01 + 02 + 03 + 04 + 03 + 06 + 07)				3158	1887
PART -	- E EDUCATION CESS PAID IN CASH AND THR	OUGH CENVAT CHEDS		_		-
Et	In cash	The state of the s	-	_		-
-	By CENNAT Credit	-			à	
63	(not applicable where the Service Tax is liable to be painty the recipient of service)		314		0	31
E3	By adjustment of amount paid as Service Tax in advan- under Rule 6(1A) she ST Rules		0		0	- 1
64	By adjustment of excess amount paid earlier as Service Tax and adjusted by taking credit of such excess Service				- 3	
	Tax pold, in this period under Rule 6(3) of the ST Rule	15	0		0	3
ES	By adjustment of excess amount puld earlier as Service Tax and adjusted in this period under Rule 6(4A) of or ST Rules	ie			a	- 1
66	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 Rel (4Cf) of the ST fights.		a		0	
27	By Book Adjustment in case of specified		0		0	-
gia.	Gost Departments Total Education Cess Paid					
	E8 = [E1 + E2 + E3 + E4 + E5 + E5 + E7]		314		0	314
PART-	F SECONDARY & HEGHER EDUCATION CESS		ID GALLETY ATT-			-
	In cash	PAID IN CASH AND TH	HOUGH CENV	AT CREDE	t c	
P.1	In cash By CENWT Credit		0		0	
F2	(Not applicable where the Service Tax is liable to be put by the recipient of zervice)		187	0		157
F3	By adjustment of amount paid as Service Tax in advance under Rule, 6(1A) the ST Rules	e	0		0	0
F4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Servic Tax paid, in this period under Rule 6(3) of the ST Rule	e	ø		0	
rs	by adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules				e	
F6	By adjustment of excess amount paid earlier as Sarvice Tack in respect of service of Reating of Immovable. Property, on account of non availment of deduction of Property Tex paid and adjusted in this period under Rull 6(4c) of the ST Rules.		0		a	a
	By Book Adjustment in case of specified Govt Departments		0		0	0
	Tetal Secondary And Higher Education Cess Paid F8 = (F2 + F2 + F3 + F4 + F3 + F5 + F7)		157		0	197
ART -	G ARREARS, INTEREST, PENALTY, ANY OTHER	AMOUNT FTC BATT				
G1	Arrears of Revenue(Tax amount) puld in cash					
-	Arrears of Revenue(Tax amount) paid by utilising CENW	T credit				
-	Arrears of Education Coss paid in costs	2 (5) (4) (5)		-		_
				0		
7.	Arreses of Education Cass paid by utilising CENNAT credi			0		0
_	Arrenes of Secondary & Higher Education Cens paid in co			0	6	0
Gé	Arrears of Secondary & Higher Education Cest paid by u	taking CENVAT credit		0	0	0
67	Amount paid in terms of Section 73A of Finance Act,	1994		0	a	0
G8	Interest paid (in cash only)			0	a	0
69	Penalty pold (in cesh only)			0	0	
_						_
-	Amount of Late First paid, If any Any Other Amount paid,			D	0	
921	(please apacity)			D	0	
- C	Total payment of Arrears, Interest, Penalty and any made Anbsa	other amount, etc.			27.27	1

https://www.acea.gov.in/STASE/ui/japheUgetstlwidetalls.do?typenlast&periodCovered=042015

PART.	- #							
на	DETAILS OF CHALLAN (vide which Ser have been pold in cash)	vice Tax, Educa	tion Casa, Secondary And	Higher Educa	ition Cep	s and other amount		
SI No.	Quarter	Challan	Number(CIN)			Amount		
1					200	0		
H2	Source Decement details for payment.	made in advan	re/adjustment for estric	a made at	-			
	D3,D4,D5,D6,D7;DA2,DA3,DA4,DA5,E1, SL No. and description of payment	84,85,86,87;F1,	F4,F5,F6,F7; 61 to 611	27/1/8/4				
SI. No.	eatry in this return	Quarter	Challan/Document Number	Challan/Dr		est Amount		
1						0		
PART	-1							
TO be Natribe	AILS ABOUT THE ASSESSEE PROVIDING							
11.1	Whether providing any exempted service or	non-taxable serv	ice('Y/N')			No		
11.2	Whether manufacturing any exempted excis	able goods(Y//N	>			No		
1 1.3	If reply to anyone of the above is "r", wheth service and input goods (refer to Rule 6(2)	of CENVAT Credit	t Rules, 2004)("Y"/"N") (Chock	If Yes)		No		
11.4	If reply to anyone of the columns II.1 & II. evolved under Rule 5 (3) of the Convet Cres	Rt #0,005, 2004				d aptions, is being		
1.4.1	Whether paying an amount equal to 6% of to 6(3)(I) of CENVAT Credit Rules, 2004 (177) Whother paying an amount equivalent to CE	he value of exem N'ijor	pied goods and easysped se	rvices[refer to	Rule	No		
1.4.2	relation to manufacture of exempted goods - Credit Rules, 2004[[""/W/];ar Whether maintaining separate account for or	er praviolan of ex	empted services (refer to Mu	(a 6(3)(ii) of	CENVAT	Na		
1.4.3	Inguis(used in or in relation to the manufact provision of autiput services excluding evering attributable to input services used in or in re- services [refer to Rule, 6(2)(III) of CENVAT Credit Ru	sted services)and lation to manufac	paying an amount equivalenture of exempted goods or p	It to CENWIF C	redit .	Ma		
	UNT PAYABLE UNDER RULE 6 (3) OF THE	GENVAT CREDI	T RULES, 2004					
SI No.	Quarter		Apr-Jun		31	il-Sept		
2.1 V	alue of exempted goods cleared			a		-5-		
2.2 W	alue of excripted services provided			a				
Ri	mount paid under Rule 6(3) of CENNAT Cred ales, 2004, by debiting CENNAT Credit accoun	rt.		0				
Fig.	mount paid under Rule 6(3) of CEWAT Cred also, 2004, by cach			ø				
2.5 Cr	Mail amount paid under Rule 6(3) of CEN redit Rules, 2004 L.S o 12.3 + 13.4	VAT		D				
3 CEN	VAT CREDIT TAKEN AND UTILISED							
3.1 DE	TAILS OF CONVAT CREDIT OF SERVICE 1	AX AND CENTR	AL EXCESS DUTY TAKEN A	NO UTILIZAT	TON THE	REOF-		
SI No.	Details of Cre	dit	Ар	e-Jun		2ut-Sept		
3,1,1	Opening Balance			837	2	471		
3.1.2	Credit taken				-			
	t on Inputs			1205	-	167		
delication to	2 on capital goods			-	0			
	3 on imput services received directly				D			
-	4 as received from Engul Service Distributor				0			
-	from Inter unit transfer by a CTU e any other credit taken,	1			0			
3.1.7.6	(please specify)		1205	0				

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6/8

13.1.3	# 13.1.2.5 + 13.1.2.6) Credit Utilised		
	for payment of Service Tax		
	for payment of Education Dess on taxable services	15713	3150
	for payment of Secondary And Higher Education Coss on taxable	a a	- 1
-		0	
_	for payment of excise or any other duty	0	
13.1.3.5	towards dearance of Input goods and capital goods removed as after use	out or D	
EVENT 120 YEAR OF	towards inter unit transfer to LTU	0	0
13.1.3.7	for Payment of amount under Rule 6(3) of the Canvat Credit Ru	les, 2004 ¢	
12.1.3.8	for any other psyments/adjustments/reversal, [p]qats spocify]	a	
13.1.3.9	TOTAL CREDIT UTILISED 13.1.3.9 = (13.1.3.1 + 13.1.3.2 + 13.1.3.3 + 13.1.3.4 + 13.1.3.5 + 13.1.3.6 + 13.1.3.7 + 13.1.3.8)	15713	3158
13.1.4	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
1 3.2 DET	AILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN AND	UTILISATION THEREOF-	
SI No.	Details of Credit	Apr-Jun	Jul-Sept
13.2.1	Opening Balance of Education Cosx	0	
13.2.2	Credit of Education Com taken		
1 3.2.2.1	on inputs	314	· ·
13.2.2.2	on capital goods	0	0
13.2.2.3	on Input services received directly	0	0
-	as received from Input Service Distributor		
	from inter unit transfer by a LTU		0
-	for any other credit taken.		
3.2.2.7	please specify Total credit of Education Cess taken 13.2.2.7 = {13.2.2.1 + 13.2.2.2 + 13.2.2.3 + 13.2.2.4	314	0
	+ 1 3-2-25 + 1 3-2-2-6) Crodit of Education Case Utilised		
	for payment of Education Cass on goods & services	314	a
2222	towards payment of Education Cass on clearance of Input goods a	pd	
	capital goods removed as such or after uses towards Inter unit transfer to LTU		0
	or any other		0
3.2.3.4	payments/adjustments/reversal , please specify) Fatal credit of Education Coss utilised		ò
3,6,3,3	(3,2,3,5 = (13,2,3,1+13,2,3,2+13,2,3,3+13,3,3,4) Dosing Balance of Education Case	314	
	3.2.4 = {(13.2.1 + 13.2.2.7) - 13.2.3.5}	•	
3.3 DETA	ILS OF CENVAT CREDIT OF SECONDARY AND HEGHER EDU	CATION CESS (SHEC) TAKEN & UTILIZAT	ION THEREOF-
SI No.	Details of Crudit	Apr-Jun	Jul-Bept
1 3,3,1	Opening Balance of SMEC	0	a
1 3.3.2	redit of SHEC Coss takes		
3.3.2.1	n inputa	157	0
3.3.2.2	in capital goods	0	0
_	n input services received directly	0	0
-	s received from Input Service Distributor	0	. 0
-	om inter unit transfer by a CTU	0	0
	ny other credit taken, please specify)		
3.3.2.7 7	please specify) obal credit of SMEC taken 3.3.2.7 = (12.3.2.1 + 13.3.2.2 + 13.3.2.8	157	0 D

| 1 3.3.2.7 = (1 3.3.2.1 + 1 3.3.2.2 + 1 3.3.2.8 | https://www.aces.gov.in/STASE/ufjsp/ret/pois/3v4details_do?type=last&periodCovered=042015

7777	+13.3.2.4 +13.3.2.5 +1	3.3.2.6)				
-	Credit of SHEC Utilised					
13.3.3.1	for payment of SHEC on good	Is 6 services	167	-		
1 3,3,3,2	towards payment of SHEC or removed as such or after use	clearance of input goads and capital goads	0			
13.3.3.3	towards inter unit transfer to	CTU				
13.3.3.4	for any other A psyments/adjustments/neversal , (please specify)					
	Valid could at plant william					
	Closing Balance of SHEC [3.3.4 = { (I 3.3.1 + I 3.)		0	3		
e) I have t	wards late filling an preport	n the specified time limit and in case of delay bed under Rule 7C of ST Rules on to file the return on the behalf of Service i may be		Yes Yes		
	Name	SCHAM SATISH MODE				
	Place	SECUNDERAILAD	Date 21	/10/2015		
	Place Revised Date	SECUMOERADAO	Date 21	/10/2015		
ART - L 1	Revised Date	ared by Service Tex Beburn Preparer or Carti	fied Facilitation Center(here			
ART - L. 11 STRP/CFC	Revised Date f the return has been prep '), furnish further details	ured by Service Tex Retern Preparer or Carti is below	fied Facilitation Center(here			



CENTRAL BOARD OF EXCISE AND CUSTOMS



Ministry of Finance	- Department of Revenue
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REG

RET

HELP

	(Return under Secti	on 70 of the Fina	nce Act, 1	m ST-3 1994 read	with Rule	7 of Se	trvice T	ax Rules, 1994)		
PART -	A GENERAL INFORMATIO	N								
A1	ORIGINAL RETUR			-	THE PARTY	una I	- C		_	_
A2	STC Number	AAHFG07118570			me of the		Ma correction	man territori		_
-	of Registered Unit	- I	-	JAS.	Fassee	-	-	ADDD ESTATES	_	
_	innerate	SECUNDERASAD			SECUDER NEW	ABADI	D SECUR	DRABAD HO MS R.C	MD	
A4	Financial Year	2015-2016	_	rivisian	Luca	-	-	RAMGONALPET-0	1.	_
-	N FELING DETAILS	2015-2016	- 1	LS Re	tarn for the	Period	00	dober-March	_	_
-	for filing of this return		_	-		Line				-
-						-	4/2016		_	
_	ite of filing					-	4/2016			
ia of day	rs beyond due date					0				
A 6.1	Has the Assesses opted (As defined under Rule 2	(e)(ex) of the Cent	ral Excise	r" Unit ('Y Ruler, 20	'/'N') D2 read with	No	_			_
A 6.2	Rule 2(1)(c)(cc) of the 5 of reply to column A 6.1	Part of the Control o		e that over	+ 6	+			_	_
1.7	Premises Code Number	,	ii taxbaşıı	Court of the	101					
AB BA			_	_		_	0201A09	1		
A-0	Constitution of the Asses	sea			-	AF	imi		_	_
COMPUT	ATION OF SERVICE TAX (TO	BE FELLED BY A PE	RSON LTA	SLE TO PA	Y SERVICE	TAX/N	OT TO BE	FILLED BY INPU	TSE	RVICE
AS	иток)				A tagent		057000	C. W. Section	2.007	2801
10000			fcc(s) for which Tax is being paid					Sub Clas	ine.	
Desc	ription of Yaxable Services	Construction of resid	lantial comp	plac service				(222)	1)	
	Taxable Serv	ice for which Tax i	s belon ma	id Coost	ruttion of res	Mantial	romotion	emiles	_	-
Asse	sesse is liable to pay Service					- Contract	congress	act tick	_	
200	1 A Service Provider under		Yes	1	Georges Bo	intime.		W. PRINCE	T.	
- Chicago	3 A Service Provider under		-		manufacture for all others			oction 68(2)	No	_
char	qe under provise to Section 5 If covered by A10.3 above entage of Service Tax Payal	68(2)	No 0	A10.6	A10.5 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of 0			0		
				10 51 5155						
111	EXEMPTIONS						3175			
-	laz the aspessoe availed be	selit of any exempt	ion Natific	ation('Y'/	W)	#				
-	franchisen Att to be 'M' where	o furnish Notificati	lan No. an	d SI.No in	the Notifical	Uon um	der while	h such exemption	le a	valled
11.1	reply to ALLIE T, pied		COLUMNIA	10/00/01/09/04						SLN
na)	reply to ALLIE Typical	0	Notification	on Mumber						34.50
11.1	repy to ALLEE 1, pros		Notificatio	on Mumber						30.00

https://www.acas.gov/in/STASE/u/jsp/ret/getst3v4details.do?type=last&periodCovered=102015

SI.No				Hotification Numi	ber			SL
1								
A13	PROVISIONA	L ASSESSMENT						
A 13.1		sionally assessed	ryreen.			N		
A13.2	-	L1 is "Y", please fo	-		d-1 No. 6 No.	-		_
	to reply to her	75.012.01.01.01.01	ssessment Grae	NAME OF TAXABLE PARTY.	der Ma, & Da	le .	7277	
		Provisional	osessment Grad	ir neo.		_	Date	_
PART - E		ABLE SERVICE A	ND SERVICE TAX			b attacks		
	-			FO	R SERVICE P			30250
SI Na.	Gross Amount		Quarter			Oct-Dec	Jun-Har	Total
81.1	(excluding am which bills/inv for which bills/	ounts received in a elces/challans or ar /Involces/challans o ed or to be provide	w other document rany other docum	t may not have bee sents are issued re	n issued) ating to	. 0	o	
81.2	other docume	of in advance for a nts have not been b	trued		30 12 18 10 L	. 0	0	
81.3	Amount taxabl Rules, 1994 fo been issued	le an receipt beele u r which bills/invoice	inder third provise sycholises or any	other documents i	ave not		c	
81.4		le for services provi		i/Involces/challans	or any			
81.5	Money equival	ent of other conside	rations charged,	If any, in a form other	er than			
B1.6		ich Service Tax is p	ayable under port	bil reverse charge				
B1.7	Gross Taxabi	e Amount 1+ 81.2 + 81.3 +	W. 4 - N. 4 - P	11.6)		0		
01.0		ed against export o					0	
81.9		ed for exempted se or given at \$1.8 as		to be provided (oth	er than	0		
81.10		of as Pure Agent	6 603163		\rightarrow	0	0	
81.11	Amount dame	ed as abatement		i		0	· c	
01.12		unt dalmed as dec	uction,		$\overline{}$	0		
81.13	Total Amount	t claimed as Dedu	ction	080.0		0	0	
B1.14	Net Taxable \		+ 01.11 + 51.1	2)				
	B1.14 = [B1.							
B1.15	Service Tax R	ate-wise breaku; Taxati		E ANTOREST (4):	Apvalorem R		de Value	
		100000X	2000			0.000	125/07/202	
	Tax Rate%	Swachh Bharat Cess %	Rate%	Secondary And Higher Education Curs Rate%	Out-	pec .	Jan-Mar	Total
(1)	0	0	0	0		0		6
1.16 5	pacific Rate(sp	plicable as per Re	de 6 of ST Rules	0				
II No.	-	Taxabl	e Rate		112	Taxa	de Units	
	Specific Rate	Swochh Bharst Cass %	Education Cess Rate%	Secondary And Higher Education Cess	Oct-I	Dec	Jun-Har	Total
(2)	a	0	0	Ratc% D		D		c
	ervice Tax pays	uble				d		
			55.5	-			-	
N	ess R&D Cess p et Service Tax	payable				1		
11.15	1.19 = (B1.17 docation Cess s	- 51.16)				9		0
Acc. 12				I		1000		709

https://www.ecee.gov.in/STASE/ui/jspiret/gelsi/3+4detalls.do?type=last&periodCovered=102015

			835	1,120,000,000,000	30		4
81.21	Secondary & Higher Educati	on Cess payable			o		
B1.22	Swachh Bharat Cess payabli #1.15	e biezed on entries in			D		a
51.23	Swachh Bharat Cess payable 81.16	t based on entries in			9		0
82.24	Total Swachh Bharat Cess p: (81.24 = 81.22 + 81.23)	ayable			0		0
AP	TATION OF SERVICE TAX (TO BUTOR) Cliption of Taxable Services	Taxable Sarvie	n(s) for wi	# TO PAY SERVIC		Sub Clau	se
_		elce for which Tax is		Works contract s	ervice		
Ass	cusco la l'able to pay Service	e Tax on this taxable	service as				
	3.1 A Service Provider under 3.3 A Service Provider under		Yes	A10.2 A Service			No
cha	irge under provise to Section	68(Z)	240	A10.4 A Service : charge under pro	eviso to Section	68(2)	No
per),5 If covered by A10.3 abov costage of Service Yax Payal vice	e, then the ble as Provider of	G .	A10.6 If covered parcentage of Se Service	by A10.4 above rvice Tax Payab	, then the le as Recipient of	o.
A11	EXEMPTIONS					_	76
A II.1	Has the assessee availed be	nefit of any exemptic	n Notificat	ion("Y"/"N")	N		
A11.2	If reply to A11.1 is 'Y', pleas				-	ich such exemptine	la modile
51.No			otification			- Partit Charlingson	St.
1							- 1
-							
A12	ABATEMENTS		_	_		-	
-	Has any abatement from the		on elelenad	ner men	lv.		
_	NAME OF TAXABLE PARTY.						210.42.2
	Freply to A12.1 is 'Y', please		-		tion under which	t such abatement	
SI.No			otification.	Number			SLI
1			624/2012	5.T.			1
A13	PROVISIONAL ASSESSMEN	r					
4 13.1	Whether provisionally assess	ed('Y'/'N')			N		
413-2	If reply to A13.1 is 'Y', pleas	e furnish Provisiona	Assessme	nt Order No. & Da	be		
	Provision	al Assessment Order	No.			Date	
	VALUE OF TAXABLE SERVICE	E AND SERVICE TAX	PAYABLE				
ART - B	1	100000		FOR SERVICE			300000
SI No.	Core toward	Quarter	-		Oct-Det	Jen-Her	Total
81.1	Gross Amount (excluding amounts received which bills/involces/challes for which bills/involces/challe service provided or in he pro- service)	or any other document ns or any other decume vided(including export	may not have ents are issued service an	ed relating to d exempted	3527566	10584481	141120
81.2	Amount received in advance of the documents have not be	an issued				o	
81.3	Amount (2x35)e on receipt be Rules, 1994 for which billsylin- been issued	ills under third provise			0	q	
81.4	Amount taxable for services p other documents have not be		Pinvaices/cha	ilans or any	0	0	

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B 85.5	5 Money equive	lant of other consid	ferations charged,	V eny, in a fo	Form rm athe			d e	63	
01.4	money			P. O. S. S. S. S.	_	_				
-	Marrie Palice	Not Service Tex Is; le Amount	payable under part	iai reverse ch	arge			0 0		
51.7	81.7 = (B1.	1+ 81.2 + 81.3 4					352756	1.0584481		141120
01.0	Company of the Compan	ed against export o		4 1 1 1 1 1 1 1 1 1 1 1				0 0		
8.1.9	Amount charge expert of serv	pad for exempted se for given at 81.8 as	ervice provided er i nd above)	te be provider	d (other	than	- 3	0 0		
81.10	Amount charg	nd as Pere Agent			1111		62580	702381		13281
81,11	1 Amount dalm	ed as abatement					2891	0		269
81.13	Any other and (please specify	sunt claimed as dec	duction,		Tower	ds Sale	295590	9882100		127390
81.12	Yotal Amoun	6 claimed as Ded: .8 + 21.9 + 81,10			Digital	Same	350962	10584481		140941
81.14	Met Taxable	Value	5 + 61.11 + 51.1	41			1794		_	179
81.15	Service Tax 6	37 - 81,13) Rate-wise breaku	n of MET TAYABI	e was meres	443.4	terdoran t		1 7		27,50
Si No.		The second secon	e Rate	a saccatus	-243.00	ovalorem P		rable Value	_	
120	Tax Rate%	Swachh Sharet	Réucation Cess	Secondary	And	Oct-		Jan-Har	-	Total
		Cess %	Rate%	Higher Education (Rate/ki	Cess			Jan-Har		rocal
(1)	14	0.5	0	4 30000	D		17944		0	1794
-		THE STATE OF THE S								
and the same of	Specific Rate(ap	plicable as per R)						
SI No.	Secretaria de la constante de	Taxabi				-		cabin Units		- 1
	Specific Rate	Swackh Bharat Cess %	Education Coss Rate%	Secondary Higher Education (Rate%	0000	0c1-	Dec	Jan-Mar		Total
(2)	0		0		0				q	
									_	
81.17	Service Tax pays	able				2	512		a	251
81.18	Less R&O Coss p	sayable					0		a	- 3
B1.15	Net Service Tex 01.19 = (81.17	payable - B1.16 }				25	512		0	251
81.20	Education Cess (payable					0		0	3
B1.21	Secondary & Hig	her Education Co	es payable				9		0	11
81.22	Swachh Bharat (81.15	Cess payable base	ed on entries in				90		D	
Dr. KS	D1.16	Cess payable base					4		6	
	Total Swachh Bh (81.24 = 81.22 -	erst Cess payabl + 81.23)	4				90		۰	9
ART - C	SERVICE T	AX PAID IN ADV	ANCE							
Amoun	t of Service Tax	gald in advance o	under sub-rule ((A) of Rule 6	of ST	Nules				
SI N.o		Quarter	-	T	Oct-D	-	7	Jan-Mar	T	Total
CI F	Amount of Service	Tax deposited in a	dvence				0		0	
		as deposited in adv		_			0		0	
-		an Cess deposited		-		-	0		0	
		ary & Higher Educa		d			9		9	
	CLASTICISM.	WILLIES		-			-			
44	Challen Nos & Ar	moune.								
44	Challan Nos & Ar		hellan Number (6	CIN)	-			Amount	8	

https://www.aces.gov.in/STASE/ul/jspire/getst3v4detalls.do?hype=las/&geriodCovered=102015

	Quarter	Det-Doc	Jan-Mar	Total
DI	In cash	1	0	1
D2	By CENNAT Credit (not applicable where the Service Tax is table to be paid	2511	a	2911
03	by the recipiont of service) By adjustment of amount pold as Service Tax in advance			711
	under Rule 6(1A) the ST Rules By adjustment of excess amount poid earlier as Service	-	0	4
0.4	Tax and adjusted, by taking credit of such excets Service Tax pold, in this seried under Rule 6(3) of the ST Rules By adjustment of excess amount pold earlier as Service	•	0	
DS	Tax and adjusted in this period under Rule E(4A) of the ST Autor	ā	0	- 1
D6	By edjinstream of excess amount paid earlier as Service. Tax in respect of service of flowings of immensable property, on account of sen availment of deduction of Property Tax paid and adjusted in this period under Rule 6(4C) of the ST Rules.	0	•	
07	By Book Adjustment in the case of specified Gove Departments	0		0
08	Total Tax Pale 08 = (D1 + D2 + D3 + D4 + D5 + D6 + D7)	1511	a	2512
PART -	DA SWACHH BHARAT CESS (SBC) PAID IN CASH AN	TURNUGU ANTUGTMENTE		
DA1	Swetch Sharet Cess Paid in Cash	90	0	90
DA2	By adjustment of amount paid as SBC in advence under		0	
DAJ	Rule 6(1A) of the ST Rules By adjustment of excess amount paid earlier as SDC and adjusted, by taking credit of such excess SBC paid, in			0
DA4	this period under Rule 4(R) of the ST Rules By adjustment of excess amount paid earlier as SBC and adjustment of excess amount paid earlier as SBC and adjusted in this period under Rule 6(4A) of the ST			
	Rules By Book adjustment in the case of specified Government			_
DAS DAS	departments Total Swachh Bharat Cess Paid	90	0	0
ART.	E POUCATION CESS BATO TH CASH AND THROUGH C	ENVAT CREDIT		90
PART-	In cosh	ENVAT CREDET 0		D
	En cosh By CENVAT credit (not applicable where the Sarvice Tax is liable to be paid			
£1	In cash By CENVAT credit (not applicable where the Service Tax is liable to be paid by the notificet of service) By adjustment of amount pold as Service Tax in advance under Ratio 8(1A) the ST Rules	0	•	0
81 82 83 84	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service) By adjustment of amount pold as Service Tax in advance	0 0	0	D
61 62 63 64	In cash By CENVAT credit (not applicable where the Sarvice Tax is liable to be paid by the noticizety of service) By adjustment of amount paid as Service Tax in advance under Rule 8(1A) the ST Rules. By adjustment of excess orwands paid confor as Service Tax and adjusted, by taking credit of such access Service Tax paid, in this period under Rule 8(3) of the ST Rules By adjustment of excess orwands paid service as Service Tax paid, in this period under Rule 8(4) of the ST Rules Tax and adjusted in this period under Rule 8(4) of the	0 0	0 8	0
#1 #2 #3 #4 #5	The cosh By CENVAT credit (not applicable where the Service Tax is Rable to be paid by the necipient of service) By adjustment of arrower pold as Service Tax in advance under Rate 6(1.4) the ST Ruice By adjustment of excess ormset pold certion as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period carder Ruis 6(3) of the ST Ruice By adjustment of excess errount pold carrier as Service Tax and adjusted in this period under Ruis 6(4.4) of the ST Ruice Sy adjustment of excess errount pold service as Service Tax in respect of excess errount pold service as Service Tax in respect of excess errount pold service as Service Tax in respect of excess errount pold service as Service Tax in respect of service of feeting a famous service Property Tax pold and adjusted in this period under Ruis Frequent Tax pold and adjusted in this period under Ruise Frequent Tax pold and adjusted in this period under Ruise	0 0	0 9	0 0
#1 #2 #3 #4 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5	The cash By CENVAT credit (not applicable where the Service Tax is liable to be paid the the enciplent of service) By adjustment of amount pold as Service Tax in advance under Rade 8(1A) the ST Rules By adjustment of excess ormane pold confer as Service Tax and adjusted, by taking credit of such access Service Tax poid, in this period ender Rule 8(3) of the ST Rules By adjustment of excess emount pold earlier as Service Tax and adjusted in this period under Rule 8(4A) of the ST Rules Tax and adjusted in this period under Rule 8(4A) of the ST Rules Tax in respect of service of feeting of immovable Property, on account of non-availment of deduction of Property Tax pold and adjusted in this period under Rule 6(4C) of the ST Rules By Boox Adjustment in case of specified	0 0 0	0 8 0	0 0
#1 #2 #3 #4 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5	The cash By CENVAT credit (not applicable where the Service Tax is hable to be paid by the recipient of service) By adjustment of amount pold as Service Tax in advance under Rade 6(1.4) the ST Rules By adjustment of cores aromant pold cartier as Service Tax and adjusted, by taking credit of such excess Service Tax pold, in this period sader Rule 6(2) of the ST Rules By adjustment of excess amount pold earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules By adjustment of excess emount pold earlier as Service Tax in respect of service of Renting of Immovable Property, on account of son-availment of deduction of Property Tax pold and adjusted in this period under Rule 6(4C) of the ST Rules	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0	0 0
#1 #2 #3 #4 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5	The cosh By CENVAT Credit (not applicable where the Service Tax is Rable to be paid by the neighborh of service) By adjustment of amount pold as Service Tax in advance under Ratio 6(1.4) the ST Ruice By adjustment of amount pold as Service Tax in advance to and adjusted, by taking credit of such access Service Tax and adjusted, by taking credit of such access Service Tax poid, in this period carder Ruis 6(3.2) of the ST Ruice By adjustment of excess amount pold earlier as Service Tax and adjusted in this period under Ruis 6(4A) of the ST Ruice By adjustment of excess amount pold earlier as Service Tax in respect of excess amount pold earlier as Service Tax in respect of excess of feeting af immovable. Property tax pold and adjusted in this period under Ruis 6(4C) of the ST Ruice By dook adjustment in case of specified Total Education Cass Paid Els (El + El + El + El + ES + ES + ET)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 8 0 0 0	000000000000000000000000000000000000000
#1 #2 #3 #4 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service) By adjustment of amount poid as Service Tax in advance under Rade 8(1A) the ST Rules By adjustment of coross amount poid cartier as Service Tax and adjusted, by taking credit of such access Service Tax and adjusted by taking credit of such access Service Tax and adjusted in this period under Rule 8(2A) of the ST Rules By adjustment of excess amount poid earlier as Service Tax and adjusted in this period under Rule 8(4A) of the ST Rules By adjustment of excess amount poid earlier as Service Tax in respect of service of feeting at Immovable. Property, an eccount of one-availment of deduction of Property Tax poid and adjusted in this period under Rule 6(4C) of the ST Rules. By Book Adjustment in case of specified Gost, Departments Total Education Cess Paid Ell = (El + E2 + E3 + E4 + E5 + E6 + E7) SECONDARY & HOTHER EDUCATION CESS PAID IN	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0
#1 #2 #3 #4 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5	The cosh By CENVAT Credit (not applicable where the Service Tax is Rable to be paid by the neighborh of service) By adjustment of amount pold as Service Tax in advance under Ratio 6(1.4) the ST Ruice By adjustment of amount pold as Service Tax in advance to and adjusted, by taking credit of such access Service Tax and adjusted, by taking credit of such access Service Tax poid, in this period carder Ruis 6(3.2) of the ST Ruice By adjustment of excess amount pold earlier as Service Tax and adjusted in this period under Ruis 6(4A) of the ST Ruice By adjustment of excess amount pold earlier as Service Tax in respect of excess amount pold earlier as Service Tax in respect of excess of feeting af immovable. Property tax pold and adjusted in this period under Ruis 6(4C) of the ST Ruice By dook adjustment in case of specified Total Education Cass Paid Els (El + El + El + El + ES + ES + ET)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 8 0 0 0	0 0 0
E1 E2 E3 E4 E5 E7 E5 E7 E5 E7 E5 E7 F1 F2	The cosh By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the necipient of service) By adjustment of service) By adjustment of service and the service Tax in advance uniter Ratio 6(1.4) the ST Ruice By adjustment of excess armset paid contier as Service Tax and adjusted, by taking credit of such excess Service Tax and adjusted, by taking credit of such excess Service By adjustment of excess armset paid service as Service Tax and adjusted in this period under Ruile 6(4A) of the ST Ruice By adjustment of excess armset paid service as Service Tax and adjusted in this period under Ruile 6(4A) of the ST Ruice By adjustment of excess armset paid service as Service Tax in respect of service of feeting af immovable Property Tax paid and adjusted in this period under Ruile 6(4C) of the ST Ruice By Book Adjustment in case of specified Gest Cogartments Total Education Cess Paid ES = (01 + 52 + 53 + 64 + 65 + 56 + 67) P SECONDARY & HOTHER EDUCATION CESS PAID IN In cash By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the rediptor of service)	O O O O O O O O O O O O O O O O O O O	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	D 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
E1 E2 E3 E4 E5 E7 E5 E7 E5 F2 F3	The cosh By CENVAT Credit (not applicable where the Service Tax is Ruble to be paid by the necident of service) By adjustment of service) By adjustment of service and service Tax in advance under Rate 6(1.4) the ST Ruble By adjustment of excess arouset paid cortion as Service Tax and adjusted, by taking credit of such excess Service Tax and adjusted, by taking credit of such excess Service By adjustment of excess arouset paid earlier as Service Tax and adjusted in this period under Ruble 6(4A) of the ST Ruble Sy adjustment of excess arouset paid earlier as Service Tax and adjusted in this period under Ruble 6(4A) of the ST Ruble Sy adjustment of excess arouset paid earlier as Service Tax in respect of service of floating af immovable Property Tax paids and adjusted in this period under Ruble 6(4C1) of the ST Rubles By Book Adjustment in case of specified Gest. Departments Total Education Cess Paid Eit = (E1 + E2 + E3 + E4 + E5 + E6 + E7) F SECONDARY & HIGHER EDUCATION CESS PAID IN In cash By CENVAST Credit (not applicable where the Service Tax is Ruble to be paid by the rediplost of service) By adjustment of amount paid as Service Tax in advance under Ruble 6(1.41) the ST Ruble under Ruble 6(1.41) the ST Ruble under Ruble 6(1.41) the ST Ruble	0 D D D D D D D D D D D D D D D D D D D	0 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0
E1 E2 E3 E4 E5 E5 E7 E5 E7 F1 F1 F2 F3 F4	The cosh By CENVAT credit (not applicable where the Service Tax is liable to be paid by the noticient of service) By adjustment of amount paid as Service Tax in advance uniter Rate 6(1.4) the ST Ruise By adjustment of amount paid as Service Tax in advance Tax and adjusted, by taking credit of such access Service Tax and adjusted, by taking credit of such access Service Tax and adjusted in this period under Rule 6(3) of the ST Ruise By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Ruise Sy adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property Res paid and adjusted in this period under Rule 6(4C) of the ST Ruise By door Adjustment in case of specified Gest Departments Total Education Cass Paid ER c (EL + EZ + EB + E4 + E5 + EG + E7) SECONDARY & HIGHER EDUCATION CESS PAID IN In cash By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the rediplent of service) By adjustment of amount paid as Service Tax in advance under Ruis (ER) the ST Ruise By adjustment of amount paid as Service Tax in advance under Ruis (ER) the ST Ruise By adjustment of amount paid as Service Tax in advance under Ruis (ER) the ST Ruise By adjustment of amount paid as Service Tax in advance under Ruis (ER) the ST Ruise Tax and adjusted, by taking credit of such excess Service Tax and adjusted, by taking credit of such excess Service Tax paid, it this period under Ruis (SI) of the ST Ruise	O O O O O O O O O O O O O O O O O O O	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	D 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
E1 E2 E3 E4 E5 E5 E7 E5 E7 F1 F1 F2 F5	The cosh By CENVAT Credit (not applicable where the Service Tax is Ruble to be paid by the necipient of service) By adjustment of arrower pold as Service Tax in advance under Rate 6(1.4) the ST Ruice By adjustment of excess ormset pold confor as Service Tax and adjusted, by taking credit of such excess Service Tax and adjusted, by taking credit of such excess Service Tax and adjusted in this period under Rule 6(4.4) of the ST Ruice By adjustment of excess errount pold earlier as Service Tax and adjusted in this period under Rule 6(4.4) of the ST Ruice Sy adjustment of excess errount pold earlier as Service Tax in respect of service of feeting a fairnovable Property Tax pold and adjusted in this period under Rule 6(4.4) of the ST Ruice By Book Adjustment in case of specified Gast. Departments Total Education Cess Pold Gast. Departments In cash By CENVAXT Credit (nox applicable where the Service Tax is Ruble to be paid by the rediplect of service) By adjustment of amount paid as Service Tax in advance under Rule of Lai the ST Ruice By adjustment of excess amount paid earlier as Service Tax and adjusted by ST Ruice By adjustment of excess amount paid earlier as Service Tax and edjusted by the ST Ruice By adjustment of excess amount paid earlier as Service Tax and edjusted, by taking credit of such excess Service	O D D D D D D D D D D D D D D D D D D D	0 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0

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_	Property Tax paid and adjusted in this period of 5(4C) of the ST Rules	nder Rule				
F7	By Book Adjustment in care of specified Gost Departments		0		0	
F8	Total Secondary And Higher Education Co P8 = [F1 + F2 + F3 + F4 + F5 + F6 + F7]	re Pald	0		0	
PART	- G ARREARS, INTEREST, PENALTY, AN	Y OTHER AMOUNT ETC., PAIS)			
GI	Arrears of Revenue(Tax amount) paid in cash			0	0	- 8
G2	Arrears of Revenue (Tax amount) poid by utilisi	ng CENVAT cradit	8	0	0	
63	Arrears of Education Cess paid in cash			D	0	
64	Arrears of Education Cess paid by utilising CEA	WAT credit	7	0	a i	
GS	Arreact of Secondary & Higher Education Cess	paid in cash			0	
66	Arreirs of Secondary & Higher Education Cess	paid by utilising CENVAT credit		0	0	
67	Amount gald in terms of Section 73A of Fina	nes Act, 1994		0	0	-
68	Interest paid (in cash only)			0	0	
69	Penalty pold (In cash only)			0	0	_
G10				0	0	-
611	Any Other Amount paid,			0		
G12	Total payment of Arrears, Interest, Penalty			0		
613	Arrears of Swechh Sharet Cess paid in cash	. 1 00 1 00 1 00 1 00 1		0	0	
G14	Interest on Swachh Sharat Cass paid in cash			9		
G15	Penalty on Swatch Bharat Cess paid in cash			0		
-	Total payment of Arrears, Interest, and Po	nalty on Swachh Bharat				_
G16	G16 = [G13 + G14 + G15]			•	a	
ART	H DETAILS OF CHALLAN (vide which Service and other amounts have been poid in cash	A11 (15 (15 (15 (15 (15 (15 (15 (15 (15 (ication Coss,		igher Education	
PART -	H DETAILS OF CHALLAN (vide which Service and other amounts have been paid in cash quarter	Challan Number(CIN)	rcation Coss,		igher Education	Coss
PART -	H DETAILS OF CHALLAN (vide which Service and other amounts have been pold in cash Quarter Oct-Dec Source Document details for payments mi	Challan Number(CIN) 05102471894201650423 dd In advance/adjustment, f	or entries ma	Secondary And H	igher Education	
PART -	H DETAILS OF CHALLAN (vide which Service and other amounts have been peld in cash Quarter Oct-Dec Source Document details for payments mi D3,D4,D5,D6,D7;DA3,DA3,DA4,DA5,E3,E4,	Challan Number(CIN) 05102471894201650423 ide in advance/adjustment, f 15_16_17;F3_F4_F5_F6_F7; G1 Challan (Dec	or entries ma	Secondary And H	igher Education Amount 100	Coss
PART -	H DETAILS OF CHALLAN (vide which Service and other amounts have been pold in cash Quarter Oct-Dec Source Document details for payments mi	Challan Number(CIN) 05102471894201650423 Ide in advance/adjustment, f 15, F6, F7, F3, F4, F5, F6, F7, G1 Quarter Challan/Dec Numbe	or entries me to G11 & G13 ument C	Secondary And H adic at ta G15 hallan/Document	Amount 100	Coss
PART -	H DETAILS OF CHALLAN (vide which Service and other amounts have been paid in cash Quarter Det-Dec Source Document details for payments min D3,04,05,06,07;0A2,0A3,0A4,0A5;C3,04,85,04,8	Challan Number(CIN) 05102471894201690428 Ide in advance/adjustment, f 15,16,67;73,F4,F5,F6,F7; G1 Challan/Ose	or entries me to G11 & G13 ument C	Secondary And H	igher Education Amount 100	
PART -	H DETAILS OF CHALLAN (vide which Service and other amounts have been paid in cash Quarter Oct-Dec Source Document details for payments min D3,04,05,06,07;0A2,0A3,0A4,0A5;C3,c4, Si. No. and description of payment entry in this return	Challan Number(CIN) 05102471894201650423 Ide in advance/adjustment, f 15, F6, F7, F3, F4, F5, F6, F7, G1 Quarter Challan/Dec Numbe	or entries me to G11 & G13 ument C	Secondary And H adic at ta G15 hallan/Document	Amount 100	Coss
PART - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	H DETAILS OF CHALLAN (vide which Service and other amounts have been paid in cash Quarter Oct-Dec Source Document details for payments min D3,04,05,06,07;0A2,0A3,0A4,0A5;CI,C4, Si. No. and description of payment entry in this return - I IS OF INPUT STAGE CENVAT CREDIT (filled by a Taxable Service Provider only and utor)	Challan Number(CIN) 05102471894201650423 ide in advance/adjustment, f 15,16,17,72,74,75,76,77, Callan/Ose Number Oct-Dec 0510247180426	or entries me or G11 & G13 ument C or 11650429	Secondary And H odic et to G15 hallan/Document Deta 18/04/2016	Amount 100 Amount 9	Coss
PART - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	H DETAILS OF CHALLAN (vide which Service and other amounts have been paid in cash Quarter Oct-Dec Source Document details for payments min D3,04,05,06,07;0A2,0A3,0A4,0A5;CI,C4, Si. No. and description of payment entry in this return - I IS OF INPUT STAGE CENVAT CREDIT (filled by a Taxable Service Provider only and utor)	Challan Number(CIN) 05102471894291690423 Ide in advance/adjustment, f 15,16,17;53,14,55,16,57; G1 Quarter Challan/Dec Oct-Dec 0510247180420 Id not to be filled by Service f EMPTED AND NON-TAXABLE S	or entries me or G11 & G13 ument C or 11650429	Secondary And H odic et to G15 hallan/Document Deta 18/04/2016	Amount 100 Amount 9	Coss
PART 1 PART PART PART I PART I	H DETAILS OF CHALLAN (vide which Service and other amounts have been paid in cash Quarter Oct-Dec Source Document details for payments min D3,04,05,06,07;0A2,0A3,0A4,0A5;C3,C4, Si. No. and description of payment entry in this return - I S OF INPUT STAGE CENVAT CREDIT (filled by a Taxable Service Provider only arouts) All.S ABOUT THE ASSESSEE PROVIDING EX	Challan Number(CIN) 05102471894201690423 Ide in advance/adjustment, f 15,16,17;83,842,85,16,57; G1 Quarter Challan/Ose Number Oct-Occ 0510247180420 Id not to be filled by Service f EMPTED AND NON-TAXABLE (or entries me or G11 & G13 ument C or 11650429	Secondary And H odic et to G15 hallan/Document Deta 18/04/2016	Amount 100 Amount 100 Amount 9	Coss
PART - 11 12 12 12 12 PART - 17 PART - 17 PART - 17 PART - 18 18 18 18 18 18 18 18 18 1	H DETAILS OF CHALLAN (vide which Service and other amounts have been peld in cash Quarter Det-Dec Source Document details for payments mi D3,04,05,06,07;043,043,044,045;C3,C4, 8i, No. and description of payment entry in this return - I S OF INPUT STAGE CENVAT CREDIT (filled by a Taxable Service Provider only arwiter) ATLS ABOUT THE ASSESSE PROVIDING EX Whether providing any exempted service or no Whether manufacturing any exempted service or no service and input goods (rafer to Rule 6(2) of service and input goods (rafer to Rule 6(2) of service and input goods (rafer to Rule 6(2) of service and input goods (rafer to Rule 6(2) of service and input goods (rafer to Rule 6(2) of	Challan Number(CIN) 0\$102471894201650423 Ide in advance/adjustment, f 1\$5,16,17,72,74,75,76,77, 61 Challan/Ose Number Oct-Dec 0\$10247180420 Id not to be filled by Service f 18447180 AND NON-TAXABLE (Intaxable service(Y/N) Is goods(Y/N) Is goods(Y/N)	or entries me or G11 & G13 ument C or 11650429 tessiver Habi senvice on i	Secondary And H odc et to G15 hallen/Document Data 18/04/2016 e to pay Service 1 MANUFACTURING	Amount 100 Amount 20 Amount 20 Eax or Lapad Ser EXEMPTED EXC	Coss
PART - 1 1 PART - PART -	DETAILS OF CHALLAN (vide which Service and other amounts have been peld in cash Quarter Det-Dec Source Document details for payments min D3,04,05,06,07;0A2,0A3,0A4,0A5;C3,C4,Si, No. and description of payment analysin this return 1 S OF INPUT STAGE CENVAT CREDIT filled by a Taxable Service Provider only analysin the return analysin the return analysin the return and the retur	Challan Number(CIN) 05102471894201650423 Ide in advance/adjustment, f 15, IS, E7, F2, F4, F5, F6, F7, G1 Challan/Ose Number Oct-Dec	or entries may to G11 & G13 unment C ##################################	Secondary And H adic at to G15 hallan/Document Dets 18/04/2015 e to pay Service t MANUFACTURING sumption of input es) the below mention	Amount 100 Amount 20 Amount 20 Eax or Lapad Ser EXEMPTED EXC	Coss
PART - 111	DETAILS OF CHALLAN (vide which Service and other amounts have been peld in cash Quarter Det-Dec Source Document details for payments min D3,04,05,06,07;0A2,0A3,0A4,0A5;C3,04, Si. No. and description of payment antry in this return -1 S OF INPUT STAGE CENVAT CREDIT filled by a Taxable Service Provider only are uter? Whether providing any exempted service or no Whether manufacturing any exempted service or no service and input goods (refer to Ruse 6(2) of If reply to anyone of the above is "Y, whether service and input goods (refer to Ruse 6(2)) of If reply to anyone of the columns II.1 & II.2 evolved under Ruse 6 (3) of the Cervat Circlett Whether paying an amount equal to 6% of the 670 in Interest Carolin (Privite).	Challan Number(CIN) 05102471894201650423 Idea in advance/adjustment, f 15, LS, LT, FJ, F4, F5, F6, F7, G1 Quarter Challan/Dea Number Oct-Dec 0510247180420 Idea not to be filled by Service F EMPTED AND NON-TAXABLE (Instable service(YYN') Instable service(YYN') Instable service(YYN') Instable service(YYN') Instable service(YYN') Instable service(YYN') Instable service(YN') Instable service(YN')	or entries me or G11 & G13 unment C If I1633429 beseiver Hahr service on r receipt or con W) [Chesk if v h aption, from empted service	Secondary And H adic et to G15 hallen/Document Deta 18/04/2016 e to pay Service t MANUFACTURING sumption of input es) the below mention ser(refer to Rule	Amount 100 Amount 20 Amount 20 Eax or Lapad Ser EXEMPTED EXC	Coss
PART - 1 1 1 1 1 1 1 1 1 1 1 1 1	BETALLS OF CHALLAN (vide which Service and other amounts have been peld in cash Quarter Det-Dec Source Document details for payments mi D3,D4,D5,D6,D7;DA3,DA3,DA4,DA5,E3,C4, S6, No. and description of payment entry in this return 1 S OF INPUT STAGE CENTAT CREDIT (filled by a Taxable Service Provider only arrutar). AILS ABOUT THE ASSESSED PROVIDING EX. Whether providing any exempted service or no Whether manufacturing any exempted service or no whether the service and input goods (refer to Rule 6(2)). If reply to anyone of the above is "Y", whether service and input goods (refer to Rule 6(2)) if reply to anyone of the conums 11,1 & 11,2 evoked under Rule 6 (3) of the Cernal Credit. Whether paying an amount equals to 6% of one (2))(1) of CENTAT Credit Rules, 2004) (Y'/Y') Whether paying an amount equals to 6% of one (2))(1) of CENTAT Credit Rules, 2004) (Y'/Y') Whether paying an amount equals to 6% of one (2))(1) of CENTAT Credit Rules, 2004) (Y'/Y') Whether paying an amount equals to 6% of one (2))(1) of CENTAT Credit Rules, 2004) (Y'/Y') Whether paying an amount equals to 6% of one (2))(1) of CENTAT Credit Rules, 2004) (Y'/Y') Whether paying an amount equals to 6% of one (2))(Y'/Y') Whether paying an amount equals to 6% of one (2)) (Y'/Y') Whether paying an amount equals to 6% of one (2)) (Y'/Y') Whether paying an amount equals to 6% of one (2)) (Y'/Y') Whether paying an amount equals to 6% of one (2)) (Y'/Y') Whether paying an amount equals to 6% of one (2)) (Y'/Y') whether paying an amount equals to 6% of one (2)) (Y'/Y') whether paying an amount equals to 6% of one (2)) (Y'/Y') whether paying an amount equals to 6% of one (2)) (Y'/Y') whether paying an amount equals to 6% of one (2)) (Y'/Y') (Y'/Y	Challan Number(CIN) 0\$102471894201650423 Ide in advance/adjustment, f 1\$5,16,17,72,74,75,76,77, 61 Challan/Ose Number Oct-Dec	or entries me to G11 & G13 turnent C tr 11650429 tessiver Habi senvice on i writing or con W) [these if V aption, from sempted service and input servi	Secondary And H add at to G15 ballan/Document Data 18/04/2016 e to pay Service t MANUFACTURING sumption of input es) the below mention secondary And H	Amount 100 Amount 100 Amount 9 Fax or Enput Ser EXEMPTED EXC No No No	Coss

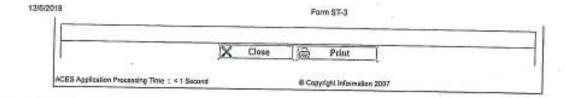
https://www.aces.gov.in/STASE/sá/sp/re//getst3v4detaits.do?type=last8periodCovered=102015

12 AMO	UNT PAYABLE UNDER RULE 6 (3) OF THE C	SAVAT CHERT TRUE TO TAVAS		
SI	Quarter			The second secon
No.		Oct-Dec		Jan-Mar
	alve of exempted goods cleared			
1 2.2 W	Nee of exempted services provided			
Po.	mount paid under Rule 6(3) of CENVAT Credit ules, 2004, by debting CENVAT Credit account		0	
1 2,4 8	mount paid under Rule 6(3) of CENVAT Credit sies, 2004, by cash		a	.0
12.5 0	otal amount paid under Rule 6(3) of CENVA redit Rules, 2004 1,5 = 12.3 + 12.4	T	.0	0
X 3 CEN	VAT CREDIT TAKEN AND UTILISED			
1 3.1 DE	TAILS OF CENVAT CREDIT OF SERVICE TAX	AND CENTRAL EXCISE DUTY TO	AKEN AND UTILIZAT	ION THEREOF-
SI No.	Details of Credit		Oct-Dec	Jan-Har
I 3.1.1	Opening Belance		3376	3042
I 3.1.2	Credit taken			
1 3.1.1.1	an Inputs		2174	2670
1 3,1,2,2	on capital goods			0
13.1.2.3	on input services received directly		- 0	
3.1.2.4	as received from Input Service Distributor		0	
	from inter unit transfer by a LTU		0	
3.1.2.6	any other credit taken, (please specify)		0	a
3.1.1.7	TOTAL CREDIT TAKEN 13.1.2.7 = (13.1.2.1 + 13.1.2.2 + 13.1.3 + 13.1.2.5 + 13.1.2.6)	1.3 + 1 3.3.2.4	2174	7670
I 3.1.3	Credit Utilized			
3.1.3.1	for payment of Service Tax		2511	0
	for payment of Education Cess on taxable serv			0
3.1.3.3	for payment of Secondary And Higher Educatio	n Cess on taxable services		
3.1.3.4	for payment of excise or any other duty			
3.1.3.5	towards cloarance of input goods and capital grafter use	oods removed as such or	. 0	9
3.1.3.6	towards inter unit transfer to CTU		0	g a
3.1.3.7	for Poyment of amount under Bulle 6(3) of the	Cervat Credit Rules, 2004		0
3.1.3.6	for any other payments/adjustments/reversal, (please specify)		0	. 0
3.1.3.9	TOTAL CREDIT UTILISED 13.1.3.9 = (13.1.3.1 + 13.1.3.2 + 13.1.3 + 13.1.3.5 + 13.1.3.6 + 13.1.3.7 + 13.1.3	.3 + 1 3.1.3.4 5.5.)	2511	0
13,1.4	Closing Balance of CENVAT credit I 3.1.6={(I 3.1.1 + I 3.1.2.7)-[3.1.3.9}		3042	10712
3.2 DET	AILS OF CENVAT CHEDIT OF EDUCATION C	ESS TAKEN AND LITTLESATION :	DIFFEOR.	
SI No.	Details of Credit		Oct-Dec	Jan-Mar
1 3.2.1	Opening Balance of Education Cens			
	Credit of Education Cess taken			
	an inputs			
-	an Capital goods			
3.2.2.3	on input services received directly		a	a a

| | 1.3.2.2.5|mm inter-unit barrier by a UV | | https://www.acis.gov.in/STASE/u/jup/et/gets/3v4detels.do?type=lastAperiodCovered=102015

I 3.2.2.6 for any other credit taken, (please specify)		0	
Total credit of Education 1 3.1.2.7 1 3.2.2.7 = (1 3.2.2.1 + 1 + 1 3.2.2.5 + 1 3.2.2.6)	Cess tokun 3.2.2.2 + 1 3.2.2.3 + 1 3.2.2.4		
I 3.2.3 Credit of Education Cess	bacility		
I 3.2.3.1 for payment of Education Co	ss on goods & services	0	
I 3.2.3.2 towards payment of Education of Ed	on Cess on clearance of input goods and	0	
I 3.2.3.3 towards inter unit transfer to		0	
for any other			
I 3.2.3.4 psyments/adjustments/reve (please specify) Total credit of Education (53874		
13.2.3.5 = { 13.2.3.1 + I	2.2.3.2 + 1 3.2.3.3 + 1 3.2.3.4)	. 0	
13.2.4 13.2.4 = ((13.2.1 + 13.2.4	2,2,7) = 1 3,2,3,5 }	0	
I 3.3 DETAILS OF CENVAT CREDIT (OF SECONDARY AND HEGHER EDUCATION	CESS (SHEC) TAKEN & UTTI TZATI	TON THEREOF.
Page 1	Octalis of Credit	Oct-Dec	Jan-Mar
I 3.3.1 Opening Balance of SHEC			
I 3.3.2 Credit of SHEC Cess taken		0	
I 3.3.2.1 on inputs		1 1	
I 3.3.2.3 on capital goods		•	
I 3.3.2.3 on input services received dir	and the	0	
3.3.2.4 as received from Input Service		9	0
3.3.2.5 from inter unit transfer by a		0	
CONTRACTOR OF THE PROPERTY OF THE PARTY OF T	1.		
(3.3.2.6 any other credit taken, (please specify) Total credit of SHEC taken (3.3.2.7 13.3.2.7 = (13.3.2.1 + 1)	3.3.2.2 + 1 3.1.2.3	0	
+ [3,3,2,4 + [3,3,2,5 + [3.3.2.6)		
	2.1.1		
3.3.3.1 for payment of SHEC on good	clearance of input goods and capital goods		0
removed as such or after use		0	
3.3.3.3 towards inter unit transfer to for any other	CTU .		
3.3.3.4 payments/adjustments/rever	105.0	0	.0
	d 13.3.2 + 13.3.3.3 + 13.3.3.4)	0	
1 3.3.4 Closing Balance of SHEC 1 3.3.4 = { (13.3.1 + 13.3	1.2.7) - 1 2.2.3.5)	0	
ART - K SELF ASSEESSMENT MEH			
nd are correctly stated,	iculars are in accordance with the record		res
e proviations of the Finance Act, 19	s Service tax and/or availed and distribu 94 and the Rules made thereunder.		Yes
 1/We have paid duty within the s visite thereon. 	pecified time limit and in case of delay, I	/We have deposited the interest	Yes
	in the specified time limit and in case of a bed under Rule 7C of ST Sules	delay, I/We have deposited the	Yes
	on to file the return on the behalf of Serv	rice Pravider/Service Receiver/	Yes
Name	SOHAM SATISH MODE		
Place	SECUNDERABAD	Date 18/	04/2016
Revised Date		0	
ART - 1. If the return has been pre-	pared by Service Tax Return Preparer or	Certified Facilitation Center! herei	nufter referred to an
TRP/CFC'), furnish further details	as below		
(a		STRP/CFC	

https://www.aces.gov.in/STASE/ul/jspfrel/getat3v4detalls.do?type=tasl&periodCovered=10201S





CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

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REF

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- ST-3 Lagged in greatwoods

	(Return or	der Section	70 of the Fina	Form	ST-3	with Bule 7	of Sund	Tay D	ules tanel		-
	337700 (23700				23.3399	THE PARTY	20.20(4)	SE SHEET, PA	(103, 1334)		
	larves have be-	en found in y	your return t			Sec. 1995					
SI.No	Error Code	1			-	Description				_	
1	V25RC11	Abatement	Notification No. (6	26/2012-5.7.) and Se	rial No. (1) is	net applic	able to th	E Service (Wo	irks oc	intra
2	V2SRC04	The Openin	nd/or for the return g Balance (Rs.Gr-) ng Balance (Ra.10 /-)	of CENNAT O	Credit of S immedia	Service Tax entitlely preceding	ored in the return at I	turnent re 3.1.4. Dil	iturn at (3,1,1 ferential innou	l Is no int Is	it equ
PART - A	GENERAL IN	NOTAMBO			-					-	-
AL	OUTCIN	AL RETURN	Yes		RI	EVISED RETU	RN No.				
A.2.	STC Number		AAHPG07118ST0	01 A3	y Name of the		GREE	N WOOD	ESTATES	_	
ddress of	Registered Unit		SCHAH MANSTON	5-4-107/3 6		PANSION M.				40	-
ommissio	merate		SECUNDERABAD I	-	telon	SECUCIONA	BAD L		HOOPAUPET-E	100	_
44	Financial Year	_	2016-2017	AS		Linear	-			-	_
	FELING DETAILS		2010-2017	143	free	urn for the P	erios	April-Se	ptember	_	_
	or filling of this r						25/10/20	15	_	_	-
ctual date of filing					_	_	22/10/20	20		-	-
					-		0		-	_	_
	o of days beyond due date				_		0	_	_	_	
46		700								_	_
A 6.1	(As defined un	der Rule 2(e	operate as "Large)(sa) of the Cent vice Tax Rules, 1	ral Exclose R	Unit (Y	'/'N') 32 read with	nia				
6.2	200 DOM: 21 HOUSE		Y', name of Large		Unit opte	d for			77		
7	Premises Code	Number					SW0201	A001			_
us.	Constitution of	the Accesse	ne .				A firm			_	
							100000				
OMPUTAT	TON OF SERVIC	E TAX (TO B	E FILLED BY A PO	RSON LEAD	LE TO PA	Y SERVICE TO	AX/NOT T	O BE PIL	LED BY INPU	T SER	IVIC
A9			Taxable Servi	ice(s) for w	cc(s) for which Tax is being paid			Sub Clause		se	
Descrip	tion of Taxable	Services C	enstruction of maid	dantile' complex service					(222)	60	
.,	Te	kable Servic	e for which Tax is	s haing peld	Const	ruction of resid	ential com	ples service	08	_	
Assas	ree is liable to p	ay Service T	ax on this taxabl	e service as	-						_
A10.1	A Service Provi	der under Se	ection EU(1)	Yes	A10,2 /	Service Rep	elver und	er Section	68(2)	No	
10 A10.3	A Service Provi under provice	der under po	ertial reverse	No		Service Rec			reverse	No	_
A10.5	If covered by A stage of Service	10.3 above,	then the	•	A10.61	charge under provise to Section 68(2) A16,6 If covered by A10,4 above, then the percentage of Service Tex Payable as Recipient of Service			0		
	orienness von										
	CEMPTIONS	Sec. 12.	20 V.2 Samera e 180			100	100				
			fit of any exempt			-	M			_	
	reply to ALL.1	s 'Y', please	furnish Notificati		TWO 100	and the second second	on under	which su	ch exemption	le av	ralie
I_No				Notification	Number						SLI

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412	ABATEMENT	e					_	_	_	_	
-		ement from the ve			11.5				-	_	
_		.1 is 'Y', picaso fu	and the second s	and the second second second second			M			_	
51.Pe		ar is 1, picture to				ation	under which	such abatemen	d is awaß	lad	
1				Metification Num	ber	_	-		5	1. N	
						_			_		
A13	PROVISION	AL ASSESSMENT				_			_		
A 17.1	Whether prov	isionally assessed	(Y'/W)			T,	y:		_	_	
113.2	If reply to At	3.1 is 'Y', please f	urnish Provision	al Assessment Or	der No. & D	ate				_	
		Provisional /	Assessment Orde	or No.		Deta					
PART	B VALUE OF TA	XABLE SERVICE A	NO SERVICE TAX	CAVANCE.							
PART-		WHEE SEKATER W	HU SERVICE IA		OR SERVICE	hans	rana .		-	_	
St No			Quarter	,,,	W SEKATOR	-	-	215.4	20.00		
	Gross Amoun			Kunggara Manusak		Ap	e-Jun	Jul-Snpt	Total	_	
01.	for which bills service provides service)	nounts received in a voices/dvallans or a sylneology/dvallans o ded or to be provide	ny ather document or any other document of/including asport	t may not have be nonts are based re of service and exc	en (sound) elating to compted		٠				
51.3	other docume	ved in advance for a sets have not been i	sputd		2010/01/01	7 9 9			8		
81.3	Rules, 1994 f	ide on receipt basis or which bills/Invoic	es/challans or any	other documents i	nove not	e Yax o o			8		
81.4	ather docume	ola for services prov nots have not been i	isuef		30		0	0		16	
01.3	Money equiva	lent of other consid	arations charged,	Fany, in a form of	her than			0			
81.6		hich Service Tax is p	ayabla under part	lai reverse charge							
81.)	Gross Taxab 81.7 ~ (81.	le Amount 1+ 81.2 + 81.3 +	91.4 + 91.5 + 1	11.6)			0			8	
61.5	The state of the s	ed agoinst export s					0				
81.5	Amount chargesport of san	jed for exempted se for given at \$1.4 as	rvice provided er : id abeve)	to be provided (oth	er than		0	4		80	
81.1	Amount charg	pod as Pure Agent	2410000				0	0		.2)	
81.1		ed as obatement					0	0		- 3	
81.13	(please specif		830027				0	q		30	
B1.13	" 84.13 = (B1	4 claimed as Ded. 4 + 81.9 + 81.10	nction 0 + 51,11 + 01,1	2)	-		0	0		3	
81,1	4 Not Taxable #1.14 = (B)							0		8	
81.1	Service Tax	Rate-wise breeku	WOLFS STREET,	E VALUE(81,14):	Advalorem	Rate					
Mo.			e Rate				Taxable	Value .			
	Tax Rate%	Swachh Bharat Coss %	Krishi Kelyan Cess W	Education Case Rate%	Secondary Higher Education Rate %	Cess	Apr-Jun	Jul-Sept	Total	η	
(1)	14	0.5	0	0	ALIEN SE	0		0	0		
(2)	14	0.5	0.5	0		0		9	9	-	
1.16 No.	Specific Rate(a)	oplicable as per R Taxabl	THE RESERVE THE PROPERTY AND ADDRESS OF THE PARTY AND ADDRESS OF THE PA	1		-	Tarabi	e Units		_	
	Specific Rate	Swachh Bharat		Education Cess	Secondary	Bart I			1 700		
	Agrecinic Posts	Cess %	Cess %	Rate%	Secondary Higher Education Rate%	Case	Apr-Jun	Jul-Sept	Tota		
(3)	0	0		. 0		0		a	d		

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51.17	Service Tax payable		- 1		7		1
81.18	Less R&D Coss payable				0	-	0
51.19	Not Service Tax payable 81.19 = (#5.17 - 81.15)		\top				0
51.20	Education Case payable						
81.21	Secondary & Higher Educati	on Cass payable					
81.22	Swachh Bharat Cess payabl 81.15	e based on entries i	n	-	d.		
B1.23	Swathh Bharat Cass payabl 81.16	e based on entries i			0		9
81.24	Total Swachh Bharat Cess p (81.24 = 81.22 + 81.23)	ayubla				-	0
81.25	Krishi Kalyan Coss payable I serial number 61.15	based on entries in		4			0
81.26	Krishi Kalyan Cess payable t serial number 81.16	based on entries in					
B1.27	Total Krishi Kalyan Cess pay 85,25+81,2650C	able 81.27 =		- X	0		
Des	A8 Taxable Services Warks contract services		-	(a) for which Tax is being paid			se *)
Ass	Taxable Ser	vice for which Tax is c Tax on this texabl			ie.		
-		c Yax on this taxabl				tion 68(2)	No
Algali	sessee is liable to pay Servic 0.1 A Service Provider under 0.3 A Service Provider under	e Yax on this taxabl Section 63(1) partial reverse	e service a	A10.2 A Service Reco	ilver under Sec	tial reverse	No No
A10 a10 sha	sessee is liable to pay Scrvic 0.1 A Service Provider under	e Tax on this taxabl Section 68(1) partial reverse 155(2) t, then the	e service a	A10.2 A Service Reco	eiver under Sec siver under par a to Section 681 ALD.4 above, th	tial reverse (2) sen the	-
All all she als per Ser	sessee is liable to pay Service 0.1 A Service Provider under 0.3 A Service Provider under 0.6 A Service Provide under 0.6 If opvered by A10.3 above contage of Service Tex Paya vice	e Tax on this taxabl Section 68(1) partial reverse 155(2) t, then the	Yes No	A10.1 A Service Reco A10.4 A Service Reco charge under provinc A10.6 If covered by percentage of Servic	eiver under Sec siver under par a to Section 681 ALD.4 above, th	tial reverse (2) sen the	No
A10 a10 she a10 per Ser	sessee is liable to pay Service 0.1 A Service Provider under 0.3 A Service Provider under the under grovise to Section 0.6 If opered by A10.3 abov contage of Service Tax Paya	e Tax on this texabl Section 63(1) partiel reverse (63(2) e, then the ble as Provider of	Yes No	A10.2 A Service Reco A10.4 A Service Reco charge under provinc A10.6 If covered by percentage of Service Rervice	eiver under Sec siver under par a to Section 681 ALD.4 above, th	tial reverse (2) sen the	No
All	sessee is liable to pay Service 0.1 A Service Provider under 0.3 A Service Provider under 0.3 A Service Provide under ens under growles to Section 0.5 If opered by A10.3 above contage of Service Tex Paya vice EXEMPTIONS	e Tax on this texabl Section 63(1) partial reverse 165(2) e, then the ble as Provider of medit of any exempt	Yes No O	A10.2 A Service Reco A10.4 A Service Reco charge under provice A10.6 If covered by percentage of Service Service	aiver under Sec aiver under para to Section 68; ALD.4 above, th e Tax Payable s	tial reverse (2) un the us Kaclpiest of	0
All	sessee is liable to pay Service 0.1 A Service Provider under 0.3 A Service Provider under 0.6 If osvered by A10.3 above contage of Service Tex Paya vice EXEMPTIONS	e Tax on this texabl Section 63(1) partial reverse 153(2) s, then the ble as Provider of melit of any exempt se furnish Notificati	Yes No O	A10.2 A Service Reco A10.4 A Service Reco charge under provice A10.6 If covered by percentage of Servic Service	aiver under Sec aiver under para to Section 68; ALD.4 above, th e Tax Payable s	tial reverse (2) un the us Kaclpiest of	0
All	sessee is liable to pay Service 0.1 A Service Provider under 0.3 A Service Provider under 0.6 If osvered by A10.3 above contage of Service Tex Paya vice EXEMPTIONS	e Tax on this texabl Section 63(1) partial reverse 153(2) s, then the ble as Provider of melit of any exempt se furnish Notificati	Yes No O Son Notific Ion No. and	A10.2 A Service Reco A10.4 A Service Reco charge under provice A10.6 If covered by percentage of Servic Service	aiver under Sec aiver under para to Section 68; ALD.4 above, th e Tax Payable s	tial reverse (2) un the us Kaclpiest of	ts availe
All	sessee is liable to pay Service 0.1 A Service Provider under 0.3 A Service Provider under 0.6 If osvered by A10.3 above contage of Service Tex Paya vice EXEMPTIONS	e Tax on this texabl Section 63(1) partial reverse 153(2) s, then the ble as Provider of melit of any exempt se furnish Notificati	Yes No O Son Notific Ion No. and	A10.2 A Service Reco A10.4 A Service Reco charge under provice A10.6 If covered by percentage of Servic Service	aiver under Sec aiver under para to Section 68; ALD.4 above, th e Tax Payable s	tial reverse (2) un the us Kaclpiest of	ts availe
All	sessee is liable to pay Service 0.1 A Service Provider under 0.3 A Service Provider under 0.4 A Service Provider under 1.5 A Service Provider under 1.6 A Service Provider under 1.7 A Service Tex Paya 1.7 A Service Tex Paya 1.8 EXEMPTIONS 1.8 The assessee availed be 1.9 If reply to All.1 is 'Y', plea	e Tax on this texabl Section 63(1) partiel reverse (55(2) e, then the ble as Provider of marit of any exempt as furnish Notificati	e service a Yes No 0 Ston Notific Ion No. and	A10.2 A Service Reco A10.4 A Service Reco charge under provice A10.6 If covered by percentage of Servic Service atlan ("Y"/"N") d Si.No in the Notification in Number	aiver under Sec aiver under para to Section 68; ALD.4 above, th e Tax Payable s	tial reverse (2) un the us Kaclpiest of	ts availe
All	Sessee is liable to pay Service 0.1 A Service Provider under 0.2 A Service Provider under 0.3 A Service Provide to Section 0.5 If covered by A10.3 above contage of Service Tex Paya vice EXEMPTIONS Flas the assessee availed be If reply to A11.1 is 'Y', plea ABATEMENTS	e Tax on this texabl Section 63(1) Partiel reverse (54(2) e, then the ble as Provider of marks of any exempt as furnish Notificati e value of services b	ves No o o o o o o o o o o o o o o o o o o	A10.2 A Service Recording A10.4 A Service Recording ander proving A10.6 If covered by percentage of Service Rervice Revice Revic	alver under Sec siver under par to Section Sit ALD.4 above, th e Tax Payable s n m under which	tial reverse (2) (2) (2) (2) (2) (2) (3) (4) (5) (5) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	ts availe
A10 A11 A11.2 SELNO 1	sessee is liable to pay Service 0.1 A Service Provider under 0.3 A Service Provider under 0.3 A Service Provider under 0.5 If owered by A10.3 above contage of Service Tex Paya vice EXEMPTIONS The the assessee availed be If reply to A11.1 is 'Y', plea ABATEMENTS Has any abatement from the	e Tax on this texabl Section 65(1) partial reverse (55(2) e, then the ble as Provider of marit of any exempt as furnish Notificati e value of services b c furnish Notificati	ves No o o o o o o o o o o o o o o o o o o	A10.2 A Service Recording A10.4 A Service Recording ander proving A10.6 If covered by percentage of Service Service attant("Y"/"h") d SI.No in the Notification Number	alver under Sec siver under par to Section Sit ALD.4 above, th e Tax Payable s n m under which	tial reverse (2) (2) (2) (2) (2) (2) (3) (4) (5) (5) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	ts availe
A10 A11 A10 A11 A11 A11 A11 A11 A11 A11	sessee is liable to pay Service 0.1 A Service Provider under 0.3 A Service Provider under 0.3 A Service Provider under 0.5 If owered by A10.3 above contage of Service Tex Paya vice EXEMPTIONS The the assessee availed be If reply to A11.1 is 'Y', plea ABATEMENTS Has any abatement from the	e Tax on this texabl Section 65(1) partial reverse (55(2) e, then the ble as Provider of marit of any exempt as furnish Notificati e value of services b c furnish Notificati	e service a Yes No 0 from Notification Notification Notification Notification Notification Notification	A10.2 A Service Recording A10.4 A Service Recording ander proving A10.6 If covered by percentage of Service Recording A10.6 If covered by percentage of Service Rervice A10.0 In the Notification Number A10.1 In the Notification Rumber A10.1 In the Notification Rumber	alver under Sec siver under par to Section Sit ALD.4 above, th e Tax Payable s n m under which	tial reverse (2) (2) (2) (2) (2) (2) (3) (4) (5) (5) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	ts availed
A11 A11.2 BLNo 1	sessee is liable to pay Service 0.1 A Service Provider under 0.3 A Service Provider under 0.3 A Service Provider under 0.5 If owered by A10.3 above contage of Service Tex Paya vice EXEMPTIONS The the assessee availed be If reply to A11.1 is 'Y', plea ABATEMENTS Has any abatement from the	e Tax on this texabl Section 63(1) partial reverse (65(2) e, then the ble as Provider of marit of any exempt as furnish Motificati e value of services be remish Notification	yes No o o sion Notification Notification Notification Notification Notification Notification Notification	A10.2 A Service Recording A10.4 A Service Recording ander proving A10.6 If covered by percentage of Service Recording A10.6 If covered by percentage of Service Rervice A10.0 In the Notification Number A10.1 In the Notification Rumber A10.1 In the Notification Rumber	alver under Sec siver under par to Section Sit ALD.4 above, th e Tax Payable s n m under which	tial reverse (2) (2) (2) (2) (2) (2) (3) (4) (5) (5) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	Is availed St. 7
ALL	sessee is liable to pay Service 0.1 A Service Provider under 0.1 A Service Provider under 0.2 A Service Provider under 0.3 A Service Provider under 0.4 If opered by A10.3 abov contage of Service Tex Paya vice EXEMPTIONS Flas the aspessee availed be If reply to A11.1 is 'Y', pleas ABATEMENTS Has any abatement from the If reply to A12.1 is 'Y', please If reply to A12.1 is 'Y', please	e Tax on this texabl Section 63(1) partial reverse 185(2) e, then the ble as Provider of melit of any exempt as furnish Notificati e value of services b c furnish Notificatio	yes No o o sion Notification Notification Notification Notification Notification Notification Notification	A10.2 A Service Recording A10.4 A Service Recording ander proving A10.6 If covered by percentage of Service Recording A10.6 If covered by percentage of Service Rervice A10.0 In the Notification Number A10.1 In the Notification Rumber A10.1 In the Notification Rumber	alver under Sec siver under par to Section Sit ALD.4 above, th e Tax Payable s n m under which	tial reverse (2) (2) (2) (2) (2) (2) (3) (4) (5) (5) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	Is availed St. 7
ALL	Sessee is liable to pay Service 9.1 A Service Provider under 9.2 A Service Provider under 9.3 A Service Provider under 9.4 If opvered by A10.3 above contage of Service Tex Paya vice EXEMPTIONS Flas the aspessee availed be If reply to A11.1 is 'Y', pleas ABATEMENTS Has any abatement from the If reply to A12.1 is 'Y', please PROVISIONAL ASSESSMENT	e Tax on this texabl Section 63(1) partial reverse 183(2) s, then the ble as Provider of melit of any exempt as furnish Notificati s value of services b t furnish Notification T Sed("Y'/"N")	yes No O Son Notification Notification Notification Notification Notification Notification Notification Notification	A10.2 A Service Recording A10.4 A Service Recording ander proving A10.6 If covered by percentage of Service Recording A10.6 If covered by percentage of Service Rervice A10.0 In the Notification Number A10.0 In the Notification Number A10.5 In the Notification Number A10.5 In the Notification Number A10.5 In the Notification A10.	siver under Sec siver under part to Section 68; ALO.4 above, the Tax Payable I N on under which Y	tial reverse (2) (2) (2) (2) (2) (2) (3) (4) (5) (5) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	Is availed St. 7
ALL	sessee is liable to pay Service 0.1 A Service Provider under 0.3 A Service Provider under 0.3 A Service Provider under 0.4 A Service Provider under 1.5 If opvered by A10.3 above centage of Service Tex Paya vice EXEMPTIONS Has the aspecsee availed be If reply to A11.1 is 'Y', pleas ABATEMENTS Has any abatement from the If reply to A12.1 is 'Y', please PROVISIONAL ASSESSMEN Whether provisionally asses If reply to A13.1 is 'Y', please	e Tax on this texabl Section 63(1) partial reverse 183(2) s, then the ble as Provider of melit of any exempt as furnish Notificati s value of services b t furnish Notification T Sed("Y'/"N")	ves No o fon Notification	A10.2 A Service Recording A10.4 A Service Recording ander proving A10.6 If covered by percentage of Service Recording A10.6 If covered by percentage of Service Rervice A10.0 In the Notification Number A10.0 In the Notification Number A10.5 In the Notification Number A10.5 In the Notification Number A10.5 In the Notification A10.	siver under Sec siver under part to Section 68; ALO.4 above, the Tax Payable I N on under which Y	tial reverse (2) (2) (2) (2) (2) (2) (3) (4) (5) (5) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	Is availed St. 7

PART -	THE STATE OF THE S				FORSE	AVICE PRO	VIDER	1 20		
SIN			Quarter			1	pe-Jun	Jul-Sept	Total	
81.1	for which bell	nt mounts received in wolces/challens or a le/involces/challens ded or to be provide	my other documer or any other docu-	Timey not have	been issu	(20)	18878658	6931357	255100	
81.2	Amount rece	wed in advance for	services for which	bilis/Involces/cl	ollans ar	any	-			
774374	Amount taxa	ents have not been ble on receipt basis	under third provis	o to Rule6(1) o	Service 1	lax	-	- 4		
81.3	been breed	for which bills/levels	es/challans or am	other documes	is have n	ot	9	. 0		
81,4	Amount taxal other decume	tile for services pro- erfu have not been	tood for which be	tr/invoices/chall	ns or an		0			
81,5	Money equiva	lant of other canalo	lerations charged,	If any, in a form	ather th	an I		-		
81.6		nich Service Tax is ;	payable under part	Sel reverse char	00	_	-	-		
81.7	Gross Taxab	de Amount					10870650	6931357		
81.8	1 /2 3 / CO CO CO	1+ B1.1 + B1.3 + ped against export of	A 10 10 10 10 10 10 10 10 10 10 10 10 10			-	200704311	-	2581001	
81.9	and the second second second	ed for exempted so					9	0		
0.656	export of serv	rice ofven at 81.8 at	(svoda br		3000		α	9		
81.10		jed as Pure Agent					389306	847663	123696	
81.11	Amount dalm	ed as abotement					424138	930	42508	
81.12	(please specif		157019477	13	Toward Receipt received a OC data booking fi	fter d	17762456	6062144	2386460	
81.13	B1.13 = (B1	t claimed as Dode .8 + 91.9 + 81.10	etios + 81.11 + 81.1	1 Co. C.		2000	18595500	6930737	2552863	
81.14		Value		17			282758	620	28137	
81.15	THE PROPERTY OF THE PARTY OF TH	Rate-wise breaku	of NET TAXABL	C VALUETRS. 1	scubacts	arem Batu				
Si No.		Taxabi	Company of the Compan		1		Taxable	Value		
1	Tex RateVs	Swachh Bharat Cess %	Krishi Kalyan Coss %	Education Co Rate%	Educ	ndary And Higher ation Coss Rate%	Apr-Jun	Jul-Sept	Total	
(1)	14	0.5	0		0	e e	1562	10	0 156230	
(2)	14	0.5	0.5		0		3265	20 61	-	
-									-	
-	ipecific Rato(ap	oplicable se per Ri)				winds -		
82 No.		Taxabi	n Rate		1		Taxable	Units		
	Specific Rate	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Co Rate%	Educ	ndary And Sgher ation Cess late%	Apr-Jun	Jul-Sept	Total	
(3)		0	0		0	0		9	0 (
1.17 5	iervice Tax pay:	able				39586			39673	
	ess R&D Cess p	oyable	-			D			0	
02.28 C	et Service Tax 1.19 = { 81.17	payable - B1_18)				39586	_		19677	
N										
51.19 N	Aucotion Cess p	payable	Control of the Contro							
51.19 N B	ducation Cess p		ss payable			9				
81.19 N 81.20 E	ducation Cass ; econdary & Hig					1414			1417	
11.20 E	ducation Cess ; econdary & Hig wachh Bharat (1.15	her Education Ce	d an entries In						1417	
51.19 N 51.20 E 51.21 S 51.22 S 51.23 S	ducation Case p econdary & Hig wachh Bharat C 1.15 wachh Bharat C 1.16	her Education Ce Coss payable base Cess payable base arat Coss payable	d an entries In d on entries In						1417	

| | [serial number B1.15 https://www.caces.gov/n/STASE/u/jsp/rel/gets/3v4details.do?type=tes/SperiodCovered=042016

	file and the second sec			
81.2	5 Krishi Kalyan Cost payable based on entries in serial number 81.16	o	d	1
B1.2	7 Total Krishi Kalyan Cess payable 81.27 = 81.25+81.26900	623	3	6
PART	- C SERVICE TAX PAID IN ADVANCE			
-	unt of Service Tax pold in advence under sub-rule (1A) of	Dule 6 of ST Bules		_
SI No	The second secon	Agr-Jun		
C1	Amount of Service Tax deposited in advance		Jul-Sept	Total
C1.1		0	- 0	
-		0	9	
C1.2		9	a	
C2	Amount of Education Cess deposited in advance Amount of Secondary & Higher Education Cess deposited	9	ó	
C3	in advance	9	0	1
C4	Challan Nos & Amount '			4
St. No	Challen Number(CIN)		Amount	
1				- 3
ART-	D SERVICE TAX PAID IN CASH AND THROUGH CENT	AT CREDIT		
Servi	ce Tax, Education Coss, Secondary & Higher Education Co	sa. Swachh Bharat Coza Krishi K	Shran Coas and other amer	ote male
Yo be	filled by a person liable to pay Service Tax and not to be	filled by an Input Service Distrib	buter)	nica pana
SI No.	Quarter	Apr-Jun	Jul-Sept	Total
01	In cash.	39586	87	39673
DZ	By CERVAT Credit (not applicable where the Service Tax is itable to be paid by the nethelest of service)	D	0	
03	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) the ST Rules		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 Ruler	•	0	a
DS	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
DE	By adjustment of excess amount paid earlier as Survice. Tak in respect of service of Renting of Immersoble property, on account of non-avalenent of deduction of Property Tak paid and adjusted in this period under Rule (6/4C) of the ST Rules.	a	0	
D7	By Book Adjustment in the case of specified Govt Departments	0	0	
DO	Total Tax Pald DB = (D1 + D2 + D3 + D4 + D5 + D6 + D7)	39586	87	39673
ART -	DA SWACHH BHARAT CESS (SBC) PAID IN CASH AN	D THROUGH ADJUSTMENTS		
DAI	Swachh Bharet Cess Poid in Cash	1414	3	1417
DA2	By adjustment of amount peld as SBC in advance under			9
DA3	Rule 6[14] of the ST Rules By adjustment of excess amount paid earlier as SSC and adjusted, by taking credit of such excess SSC paid, in	0		0
DA4	thit period under Rule 6(3) of the ST Rules By adjustment of excess amount pold earlier as SBC and adjusted in this period under Rule 6(4A) of the ST	0		a
A4.1	Rules By adjustment of excess amount paid earlier as SOC in respect of service of Renting of Immovable Property, on account of non-availment of deduction of property Sax paid and adjusted in this period under Rule 6(4C) of the ST Rules.		o	
DAS	By Book adjustment in the case of specified Government slapertments	0	0	0
DAS	Total Swachh Sharat Coss Paid DAG o (DA1 + DA2 + DA3 + DA4 + DA5)	1414	3	1417
ART D	8- KRESHE KALYAN CESS (KKC) PAID IN CASH AND THRO	UGH CENVAT CREDIT		
	In cash	en en		63
	By CENVAT credit (not applicable where the service tax is liable to be paid by the recipient of service)	a	0	
_	of the ST Mules			

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D83		Form ST	e d		d	
	under Rule 6(1A) of the ST Rules By adjustment of excess amount paid earlier as service		1			33
D84	tax and adjusted, by taking credit of such excess service that paid, in this period under Rule 6(3) of the ST Rules		٥		0	
085	By adjustment of excess amount paid earlier as pervice tax and adjusted in this period under Rule 6(4A) of the ST Rules		0		a	
DBG	By adjustment of excess amount pold carrier as service tax in respect of service of flenting of brenswals; Property, on account of non-availment of deduction of property tax paid and adjusted in this period under Rule (I)(C) of the ST Rule;		o		0	
087	By book adjustment in the case of specified Government departments		o		0	
088	Total Krishi Kalyan Cass paid D55-D51+D52+D63+D54+D55+D56+D57		633		2	6
PART-	. I describe out also be defined as					
EL	E EDUCATION CESS PAID IN CASH AND THROU	IGH CENVAT CREDIT	777			
-	By CENNAT Credit		0			- 9
E3	(not applicable where the Service Tax is liable to be paid by the recipient of service)		0		•	- 22
E3	By adjustment of errount paid as Service Tax in advance under Rule 6(1A) the ST Rules By adjustment of excess amount paid earlier as Service		. 0		0	
E4	Tax and adjusted, by taking predit of such excess Service. Tax peld, in this period under Rule 6(3) of the ST Rules		0		0	8
ES	By adjustment of excess amount paid confer as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	riller as Service		D	3	
E/S	By adjustment of excess amount paid earlier as Service. Yaw in respect of service of Aunting of Introvable. Property, on account of near-availment of deduction of Property Tax paid and adjusted in this period under Rule. 6(40) of the ST Rules.	0		0		
E7	By Book Adjustment in case of specified Govt Departments		0		0	
cs	Total Education Cars Paid 68 = (61 + 62 + 63 + 64 + 65 + 66 + 67)		0		0	-
F1.	In cash By CENNAT Credit		. 0		0	-
PZ	(not applicable where the Service Tax is dable to be paid				0	-
73	by the recipient of service) By adjustment of amount paid as Service Tax in advance under Rule 6(14) the ST Rules	7			0	- 0
F4	By adjustment of excess amount paid earlier as Service Tax and adjusted by taking credit of such excess Service Tax pold, in this period under Rule 6(3) of the ST Rules		a	557,650	0	6
12	by adjustment of excess amount paid earlier as Service. Tax and adjusted in this period under Rule 6(4A) of the ST Rules.		a		0	0
F6	By adjustment of excess around paid earlier as Exmite. Tax in respect of service of Renting of Immensible. Property, an account of non availances of deduction of Property Tax paid and adjusted in this period under Rule. 64(45) of the ST Rules.		0		•	
F7	By Book Assustment in case of specified Govt. Departments		0			
FB	Total Secondary And Higher Education Cens Paid EB = (F1 + F1 + F2 + F4 + F5 + F6 + F7)				0	
ART -	G ARREADS, ENTEREST, PENALTY, ANY OTHER A	MOUNT ETC., PAID		-=		
61	Arrears of Revenue(Tex amount) paid in each			0	0	0
62	Arrears of Revenue(Tex amount) paid by utilising CERVAT	credit		0	a	0
63	Arrears of Education Cess paid in cash		gad or	0	0	0
G4	Arreors of Education Case pold by scillising CENVAT credit			0	0	0
as	Arrears of Secondary & Higher Education Cess poid in each			0	0	0
66	Arrears of Secondary & Higher Education Cess pale by util	sing CENWO credit		0	0	0
	Amount paid in terms of Section 73A of Finance Act, 19	194		0	0	0
67	Amount paid in terms of Section 73A of Finance Act, 1994					
	Enterest pald (in each only)			0	0	

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G11	Amount of Late Foez pale, if any Any Other Amount pold,				0	-	0	
G12	(plass specify) Total payment of Arrears, Interest, Pa made &nbap	즐겁게 되었다.					0	
613	G12 m (G1 + G2 + G3 + G4 + G5 + G Armans of Swachin Sharat Casa paid in ca		+ 610 + 611)			-		_
G14				_	0	-	0	
-	Interest on Swachh Sharat Coss paid in c		-		0		0	
615	Penalty on Swachh Sharst Cess paid in ca Total payment of Arrears, Interest, a		rhh Eineat				0	
G16	Cess G16 = (G13 + G14 + G15)	re consequences			0			
617	Arrears of Krishi Kalyan Coss paid in	cash			0			
618	Arrears of Krishi Kalyan Cess paid by	utilising Convet C	redit		0			
G19	Interest on Krishi Kalyan Cess paid in	sash			0		0	
G20	Penalty on Krishi Kalyan Cess pald in	cash			0		0	-
621	Total payment of arrears, interest, pe GZ1= G17 +G18+G19+G20				0			
PART -	н							_
н1	DETAILS OF CHALLAN (vide which So Higher Education Cess and other amount	rvice Tex,5wachh mls have been pe	Sharat Coss, Krisi Id In cash)	nî Katya	n Cess,Edu	ration Cess, 8	locendary An	d
SI No.	Quarter Challan Number(CIN) A							
1	Apr-Jun 81186341899201600028 4						41679	
2	Jul-Sep				93			
H2	D3, D4, D5, D6, D7; DA2, DA3, DA4, D G11 and G13 to G15 and G17 to G20	A4.1 ,DA5; DB3, D	84, DBS, DBS, D	17; 63, 1	4, ES, ES, E	17; F3, F4, F5	, F5, F7; & G	L to
er w.	St. No. and description of payment	and description of payment Chaire Chaire Chaire Chaire						
ar Mor	entry in this return	Quarter	CheSan/Beca Number				Amesin	it
1 PART	entry in this return	Quarter					Amsun 0	t
PART -	entry in this return - I S OF INPUT STAGE CENVAT CREDIT filled by a Taxable Service Provider on	ly and not to be fi	Number	tcolver I	blable to pay	y Service Tax	0 or Input Ser	vice
PART -	entry in this return - I S OF INPUT STAGE CENVAT CREDIT filled by a Taxable Service Provider on	ly and not to be fi	Number	tcolver I	blable to pay	y Service Tax	0 or Input Ser	vice
PART -	entry in this return - I S OF INPUT STAGE CENVAT CREDIT filled by a Taxable Service Provider on ter)	ly and not to be fill I EXEMPTED AND	Number	tcolver I	blable to pay	y Service Tax	0 or Input Ser	vice
PART -	entry in Efficientum E S OF ENPUT STAGE CENVAT CREDIT filled by a Taxable Service Provider on star) LILS ABOUT THE ASSESSEE PROVEDEN	ly and not to be fill I EXEMPTED AND or non-landble servi	Number	tcolver I	blable to pay	y Service Tax	O Or Input Sqr EMPTED EXC	vice
PART DETAIL (TO be Distributed DETAIL (TO be	entry in Efficientum - E S OF INPUT STAGE CENVAT CREDIT filled by a Taxable Service Provider on ter) NIES ABOUT THE ASSESSE PROVIDER Whether providing any exempled service	ly and not to be fill S EXEMPTED AND or non-taxable source chable goods("T/W" Justicely engaged of	Number	equice (DE MANUEA	y Service Tax CTURING EX	or Input Ser EMPTED EXC	vice
PART- DETAIL (TO be Distributed in DETAIL GOODS 11.1 11.2	entry in this return I S OF INPUT STAGE CENVAT CREDIT filled by a Taxable Service Provider on star) NILS ABOUT THE ASSESSE PROVIDER Whether providing any exempled service. Whether manufacturing any exempled service.	ly and not to be fill S EXEMPTED AND or non-laxable sorvice chable goods("T/W" suckely engaged on seemated and non-e seemated and non-e	Number led by Service Re NOR-TAKABLE SI CO(Y/W) her in the pravides as complete good/ser	topiver I ERVICE (to of exen 104] ("Y)	pted service M)	y Service Tax CTURING EX as or in the	or Input Ser	vice
PART - DETAIL OF TAIL TO be Distributed to the property of the	entry in this return S or INPUT STAGE CENVAT CREDIT filled by a Taxable Service Provider on ter) NES ABOUT THE ASSESSE PROVIDER Whether providing any exempted service. Whether manufacturing any exempted con the provider of exempted goods (refer to a firely to 11.3 is 'Y', whether exempted goods (refer to a firely to 11.3 is 'Y', one providing both equal to 2'W/TM/9'N (i.e., providing both equal to 2'W/T	ly and not to be fill S EXEMPTED AND or non-taxable sorvi chable goods("EV")' Justicely engaged of use 6(2) of the CEN exempted and non-e of exempted service	Number Ited by Service Re NON-TAKABLE St cc(Y/W) ber in the pravider AT Crest fuller 20 xxcmpited goal/ser es/goods under rul	toolver II ERVICE (to of exem 104] (Y) viots), W E 5(3) (1)	B initie to pay on MANUEA inprod service MT) inities paying	y Service Tax CTURING EX is or in the ig an amount Credit Rules,	or Input Ser EMPTED EXC No	vice
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PART - DETAIL (TO be observible 10000 11.1 11.2 11.3 11.3 11.3 11.3 11.3 11.3	entry in this return. S OF INPUT STAGE CENVAT CREDIT filled by a Taxable Service Provider on ter? NES ABOUT THE ASSESSEE PROVIDITE Whether providing any exempted service. Whether manufacturing any exempted exist in the providing to 11.3 to R II.2 is "Y, whether exceeding to 12 in 12 is "Y (i.e., providing to to equal to 2 in 13 in W (i.e., providing to the equal to 2 in 13 in W (i.e., opting to pay under the 11.3.3 in W (i.e., opting to pay under the service of the	ly and not to be fill SEXEMPTED AND or non-leastle servi- chable goods("Y\")" lesively engaged of use 6(2) of the CES and non- of overgited service bute 6(3)(ii) read wi using the preceding	Number Ited by Service St NUM-TAXABLE ST CC(*Y/M*) Iter in the pravision ANT Credit Sules 30 Serviced Sules 30 Serviced Sules 30 ANT CERT Sules 30 The rule G(3A) of CE Shandal year	toolver II ERVICE (to of exem 104] (Y) viots), W E 5(3) (1)	B initie to pay on MANUEA inprod service MT) inities paying	y Service Tax CTURING EX is or in the ig an amount Credit Rules,	or Input Ser EMPTED EXC No	vice ESANI
PART- DETAIL TO be Distributioned in 1 DETAIL 11.2 11.3 11.3 11.4	entry in this return. I S OF INPUT STAGE CENVAT CREDIT filled by a Taxable Service Provider on tar). ILLS ABOUT THE ASSESSE PROVIDER: Whether providing any exampled service. Whether manufacturing any exampled service. Whether manufacturing any exampled service whether manufacturing any exampled service in If reply to IL.1 OR II.2 is "y, whether examinature of exempted goods (refer to r If reply to IL.1 is W (i.e., providing both equal to 2%/FM,/4% of value of the value 2004(YYM) r to II.3.1 is W (i.e., opting to pay under it value of exempted goods manufactured division of exempted services provided during total value of exempted services provided during total value of exempted services provided during total value of exempted goods manufactured.	ly and not to be fill EXEMPTED AND or non-taxable sorvice chable goods("YV") suchly engaged of use 6(2) of the CEN exempted and non-e of exempted service for a fill of the service such a (3)(ii) read wi using the preceding ing the preceding fin- actured and service	Number lied by Service Re NUN-TAKABLE St cc(Y/M) her in the pravider VAT Credit Rules 25 scengified good/ser ca/goods under rul th rule 6(3A) of Ce financial year	toolyer II enwice of to of exon to exon to exon to exon to exon to exon to exon to exon	property appropriate the property of Century and States, 20	y Service Tace CTURING EX as or in the gran amount Credit Rules, 104), then -	or Input Ser EMPTED EXC No	vice EBAB
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PART- DETAIL TO be Stoross 11.1 11.2 11.3 11.4 11.4 11.5 11.6	entry in this return I s or ENPUT STAGE CENVAT CREDIT filled by a Taxable Service Provider on tar) NES ABOUT THE ASSESSE PROVED NO Whether providing any exempted service. Whether providing any exempted service whether manufacturing any exempted on sampleture of exempted goods (refer to manufature of exempted goods (refer to equal to 2%/7%/4% of value of the value 2004(Y)%). To 11.3.3 in 'W' (i.e., opting to pay under it value of exempted goods manufactured divide of exempted services provided durit Total value of exempted services provided durit Total value of exempted services goods manufactured to E in rule of \$2.5(5)(5)(6)(1) I I.5.6-	ly and not to be fill EXEMPTED AND or non-laxable servi- chable goods("YV") sushely engaged of exempted and non- es of exempted and non- es of exempted service four \$(3)(0) read wi- using the preceding up the preceding fin- actured and servi- ((1, 4-\$1,5)) of during the preced-	Number Ited by Service Re NOR-TAXABLE St co(Y/W) In the provision AT Cresk fluins 26 sorrighted good/ser- es/goods under rule th rule 6(3A) of CE financial year ces provided duri ding financial year	toolyer II enwice of to of exon to exon to exon to exon to exon to exon to exon to exon	property appropriate the property of Century and States, 20	y Service Tace CTURING EX as or in the gran amount Credit Rules, 104), then -	or Input Ser EMPTED EXC No	vice ESABI
1 PART	entry in this return. S or INPUT STAGE CENVAT CREDIT filled by a Taxable Service Provider on ter? NES ABOUT THE ASSESSEE PROVIDERS Whether providing any exempted service. Whether providing any exempted service when the provider of exempted goods (refer to a fireply to 11.3 to N (1.2 to "Y", whether exempted goods (refer to a fireply to 11.3 to "Y" (1.4, providing toth equal to 2%/7%/6% of value of the value 2004(CYYM) To 11.3.1 is "W" (1.4, opting to pay under to the compted goods manufactured divide of exempted goods manufactured divide of exempted services provided durit Total value of exempted goods manufactured to 11 mules (3.8) [ID] (1) [1] 11.45 Value of non-exempted goods manufactured from exempted goods manufactured and con-exempted goods manufactured from exempted good	ly and not to be fill EXEMPTED AND or non-laxable servi- chable goods("T/W" bushely engaged oil seempted and non- e of exempted and non- e of exempted service fout \$(3)(0) read wi using the preceding fin- betured and servi- [(11.6+61.5)] ed during the preceding of the preceding fine	Number Ited by Service Bu NODI-TAXABLE SI CO(Y/M) Iter in the provision NOT Creek Rules IX Concrete Rules IX Concrete Rules IX Control of Control In rule 6(3A) of Co Innancial year cos provided dust ding financial year g financial year	toolver I post (*) soci (*) so	ptod sovice my today sovice my netter paying of CENVAT in distances as	y Service Tax y Service Tax y CTURING EX ser in the g an amount Credit Rules, 104), then -	or Input Ser EMPTED EXC No	((
1 PART PART PART PART PART PART PART PART	entry in this return. S OF INPUT STAGE CENVAT CREDIT filled by a Taxable Service Provider on ter? Whether providing any exempted service. Whether manufacturing any exempted service. Whether manufacturing any exempted service whether manufacturing any exempted exempted goods (refer to rill reply to 11.3 is W (i.e., providing both equal to 2%/7%/6% of value of the value 2004(YY/W). To 11.3.3 is W (i.e., opting to pay under it value of exempted goods manufactured divide of exempted goods manufactured divide of exempted goods manufactured find to the find of exempted goods manufactured for the find of exempted goods manufactured for exempted goods manufactured for the find of exempted goods manufactured for the find of exempted goods manufactured and the find of exempted services provided Total value of non-exempted goods manufactured and Total value of goods manufacture	ly and not to be fill EXEMPTED AND or non-lasable survive chable goods("Y/W" kusively engaged off ule 6(2) of the CESh such 5(3)(0) read of uning the preceding up the preceding fin- actured and servi- ([11,6+81.5]) ed during the preceding unifactured and servi- during the preceding unifactured and servi- during the preceding unifactured and s	Number Ited by Service Re NOR-TAXABLE St co(Y/W) In the provision WY Cresk fluins 26 sempled good/seres/goods under rule th rule 6(3A) of Ce financial year oncial year ons provided duri ding financial year g financial year envices provided	exvice of exemple of e	District to pay on MANUEA into a provide service M) into a provide service M) into a provide service M) into a provide service Cha grecoding fi	y Service Tax CTURING EX IS OF IN the IS	or Input Ser EMPTED EXC No	ESABI
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1 PART 1	entry in this return. If so entry in this return. So entry in this service Provider on iter) ILLS ABOUT THE ASSESSE PROVIDER: Whether providing any exampled service. Whether providing any exampled service. Whether manufacturing any exampled service. Whether manufacturing any exampled service in the service of exempled goods (refer to in through to 24/79/4/4% of value of the value 2604(TY/M) I to 11.3.1 is W (i.e., opting to pay under it value of exempted goods manufactured division of exempted services provided during the service of exempted goods manufactured in the service of exempted goods manufactured and the service of non-exempted goods manufactured and the service of non-exempted goods manufactured and the service of non-exempted services provided Total value of goods manufactured and the service of non-exempted goods manufactured in rule of (24)(b)(b)(1.1.8). Tetal value of goods manufactured and in rule of (24)(b)(b)(1.1.8). Tetal value of goods manufactured and in rule of (24)(b)(b)(1.1.8).	by and not to be fill EXEMPTED AND or non-taxable servi- chable goods("Y/W", lusively engaged of the CESI coveraged on non- of oxeraged service for 6(3)(0) mad wi using the preceding up the preceding (ILL-6+81.5) etting the preceding antifactured and a of services gravide (II) of services gravide (II)	Number Ited by Service So NUM-TAXABLE SI CO(Y/M) Iter in the provision VAT Credit Rules 30 exempted goods under rul th rule G(3A) of C6 financial year uncial year g financial year	toolver I to of exemption of ex	District to pay on MANUEA into a provide service M) into a provide service M) into a provide service M) into a provide service Cha grecoding fi	y Service Tax y Service Tax y CTURING EX to or in the to	or Input Sur EMPTED EXC No No	e de
PART	entry in this return 5 or INPUT STAGE CENVAT CREDIT filled by a Taxable Service Provider on ter? ILES ABOUT THE ASSESSEE PROVENING Whether providing any exempted service. Whether manufacturing any exempted service. Whether manufacturing any exempted service when the constantiative of exempted goods (refer to it freply to 11.3 is W (i.e., providing both equal to 2%/7%/6% of value of the value 2004(YY/M). To 11.3.1 is W (i.e., opting to pay under it value of exempted goods manufactured divide of exempted goods manufactured divide of exempted goods manufactured in rule of exempted goods manufactured and an opting to 1.9 in rule exempted goods manufactured in rule of non-exempted services provided Total value of services manufactured an in rule 6(3A)(b)(iv))11.10=(11.6+11.6) Octalis of Credit	ly and not to be fill EXEMPTED AND or non-leadin service shallo goods("Y/W" bushely engaged of the CEM exempted and non-e of exempted and service suits \$(3)(0) read ed using the preceding the preceding fin betweed and service (ICL 6+11.5) ed during the preceding annifactured and service during the preceding annifactured and s d services pravide 1) siten [refer to T	Number Ited by Service So NUM-TAXABLE SI CO(Y/M) Iter in the provision VAT Credit Rules 30 exempted goods under rul th rule G(3A) of C6 financial year uncial year g financial year	toolver I to of exemption of ex	photo service of CENNAT. che grecoding fi	y Service Tax y Service Tax y CTURING EX to or in the to	or Input Sur EMPTED EXC No No	vice

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ā .	AND WORKSON	Form ST-3		
	C=T-(A+8) II.11.3=f II.11 - (II.11.1+II.1)		1	
11.11	Ineligible common cradit [refer to 0 in rule 6 (b)(iv)] 0=(5/F) x C	(2A)	0	
11.11.1	1,1,11.4={(11.6/11.10) x [1.11.3) Eligible common cradit (refer to 6 in rule 6(3A)(b) 5 G=C-0	(v))	0	
I 1.12	L1.11.5=(11.11.3 - 1.1.11.4) Amount reversed under rule 6(38) for bankle	9		
	I companies and financial institutions		0	
SI	UNT PAYABLE UNDER RULE 6 (3) OF THE CENV.	AT CREDIT RULES, 2004		
No.	Quarter	Apr-Jun		Jul-Scpt
1 2.1 Vo	sius of exempted goods cleaned		dees :	
I 2.2 Va	live of exempted services provided			
Aug Au	neant pald under Bule 6(3) of CDMWT Credit Nex, 2004, by debiting CENWT Credit account	0	0	
The Part	nount paid under Rule 6(3) of CBWAT Credit Res, 2004, by cash	0	0	
1 2.5 Cr	stal amount paid under Rule S(3) of CENVAT edit Rules, 2504 .5 = 12,3 + 12,4	, 0		
a can	VAT CREDIT TAKEN AND UTILISED			
-	TAILS OF CENVAT CREDIT OF SERVICE TAX AN	CENTRAL EXCESS DUTY TAYER AND	OTH FEATURE Y	unnene.
SI No.	Details of Credit	Apr-J		Jul-Sept
13.1.1	Opening Balance	7,17	D .	0
13.1,2	Credit taken			
3.1.2.1	en Inputs		0	0
3.1.2.2	on capital goods			0
3.1.2.3	an input services received directly			D
3.1.2.4	as received from Input Service Distributor		9	0
	from Inter unit transfer by a LTU		0	
3.1.2.6	any other credit taken, (please specify)		0	
3.1.2.7	TOTAL CREDIT TAKEN 13.1.2.7 = (13.1.2.1 + 13.1.2.2 + 13.1.2.3 + 13.1.2.5 + 13.1.2.6)	13.1.2.4	0	
1 3.1.3	Credit Utilised			
3.1.3.1	for payment of Service Tax		0	9
	for payment of Education Cass on taxable services		.0	0
3.1.3.3	for payment of Secondary And Higher Education Co	uty on taxable services	0	ū
	for payment of excise or any other duty		D	0
3.1.3.5	towards clearance of input goods and capital goods after use	removed as such or	D	. 0
	towards inter unit bransfer to LTU		D	0
3.1.3.7	for Paymont of amount under Rule K(8) of the Cer	wat Gredit Rules, 2004	D	0
3.1.3.6	for any other payments/odjustments/reversal, (obsase specify) TOTAL CREDIT UTILISED		0	0
3.1.3.9	13.1.3.5 = (13.1.3.1 + 13.1.3.2 + 13.1.2.3 + + 13.1.3.5 + 13.1.3.6 + 13.1.3.7 + 13.1.3.8)	13.1.3.4	•	
13.1.4	Closing Balance of CENVAT credit 1 3.1.4= ((1 3.1.1 + 1 3.1.2.7)-1 3.1.3.9)		0	
3.3 061	AILS OF CENVAT CREDIT OF EDUCATION CESS	TAKEN AND UTILISATION THEREOF-		
SI No.	Details of Credit	Apr-3	in	Jul-Sept
1 3.2.1	Opening Balance of Education Cess		0	
1 3.2.2	Credit of Education Cass taken			
3.2.2.1	on Inputs	activose total en	0	

| | 1.3.2.2.1 on inputs | https://www.acss.gov.in/STASE/ui/sp/ne/gets/3+4details.do?type=fast&periodCovered=042016

200		Form \$1	-3	
13.2.2	.2 on capital goods		D	0
1 3.2.2	.3 on input services received directly		0	
1 3.2.2	4 as received from Input Service Distributer		0	
	.5 from inter unit transfer by a LTU		0	
I 3.2.2.	of far any other credit taken, (please specify)		0	
£ 3.2.2.	Total credit of Education Cess taken 7 I 3.2.2.7 = (I 3.2.2.1 + I 3.2.2.2 + I 3.2 + I 3.2.2.5 + I 3.2.2.5)	.2.3 + 1 3.2.2.4	o .	
1 3.2.3	Credit of Education Cass Utilised			
f 3.2.3.	1 for payment of Education Cess on goods & so	rvkau	0	
I 3,2.3.	2 towards payment of Education Case on clears capital goods removed as such or after use	nce of input goods and		- 1
I 3.2.3.	3 tawards inter unit transfer to LTU			
1 3.2.3.	for any other payments/sejustments/reversal (please specify)	20	0	
13.2.3.	Total credit of Education Coss utilized	*******	0	
13.2.4	13,2,3.5 = (13,2,3.1 + 13,3,3.2 + 13,2. Closing Balance of Education Coss	86		
	13.24 = ((13.2.1+13.2.27)-13.2.3	.5)		
13.306	TAILS OF CENVAT CREDIT OF SECONDARY	AND RESHER EDUCATION CO	ESS (SHEC) TAKEN & UTILIZAT	TON THEREOF-
SI No.	Qutails of Credit		Apr-Jun	Jul-Sept
1 2.3.1	Opening Balance of SHEC		.0	
1 3.3.2	Credit of SHEC Cess taken			
13.3.2.1	1 on Inputs		a	
-	on capital greets		a	0
(explosible exists)	s on input services received directly		9	
	# as received from Input Service Distributor			
-				
ertriet, messe	from inter unit transfer by a CTU any other credit taken,	-	0	
3.3.2.6	(pleans specify) Total cradit of SHEC taken		. 0	
	13.3.2.7 = (13.3.2.1 + 13.3.2.2 + 13.3. + 13.3.2.4 + 13.3.2.5 + 13.3.2.6)	2.3		٥
13.3.3	Credit of SMEC Utilized			
3.3.3.1	for payment of SHEC on goods & services		0	a
3.3.3.2	towards payment of SHEC on clearance of Ing- removed as such or after use	of goods and capital goods	0	o
3.3.3.3	towards inter unit transfer to LTU		0	0
3.3.3.4	for any other payments/reversal , (please ageoly)		٠	0
3.3.3.5	Total credit of SHEC utilised 13.3.3.5 = (13.3.3.1 + 13.3.3.2 + 13.3.3.	13+13.3.3.4)	۰	0
1 3.3.4	Closing Balance of SHEC 13.3.4 = ((13.3.1 + 13.3.2.7) - 13.3.3.	8.3	O	0
3.4 DET	AILS OF CENVAT CREDIT OF KRISHI KALYA	AN CESS TAWEN & HYD YOATS	ION THEREOE Son	
SI No.	Details of Credit	The state of the s	Apr-Jun	2ul-Supt
13.4.1			0	Per-Dept
-	Credit of Krishi Kalyan Cees taken		- "	
	on input services received directly			
	as received from Digut Service Distributor		0	d
	And the second s			in the second
3,4.2,3	Any other credit taken (pieces specify) Total credit of Kristi Kalvan Cess taken 12 4 3		0	0
	7 1 1 - F - C C C C C C C C C C		0	0

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I 3.4.3.3 for any other payments/adju- reversal (please specify)	itments/	0	D			
I 3.4.3.3 Total credit of Krishi Kalyan C	ess utilised 13,4,3.3= ((3,4,3,1+13,4,3,2)	0				
I 3.4.4 Closing Belance of Krishi Kely 13.4.3.3)	lyan Cess 33.4.4={((3,4,1+13,4,2.4)-					
PART - K SELF ASSESSMENT MEH	GRANDUH					
me are correctly stated.	iculars are in accordance with the records	(4)	1703			
ng provisions of the rinance Act, 19	Service tax and/or availed and distribute 94 and the Rules made thereunder.		E TEXT			
INCIDIO CHOPON.	pecified time limit and in case of delay, 1/		1.765			
mineral dewards late titled as present	n the specified time limit and in ease of do bed under Rule 7C of ST Rules		1469			
e) I have been authorised as a person nput Service Distributor, as the case	on to file the return on the behalf of Service may be	e Provider/Service Receive	Yes			
Name	SOHAM SATISH MODI					
Place	SECUNDERABAD	Date	22/10/2016			
Revised Date						
			- 14			
PART - L. If the return has been prep STRP/CFC'), furnish further details a	ared by Service Tax Return Preparer or Co is below	rtified Facilitation Center(in	pereinaftur referred to as			
(4)	Identification No. of .	STRP/CFC				
(b)	Kame of	STRP/CFC .				
	X Close Pri	nt [
		33				
S Application Processing Time: < 1 Se	cond ® Copyright to					



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Ministry of Finance - Department of Revenue



Service Tax -	LINE OF A	REF	REG		HELP		RET	REP
	-ST-3				Logged	in greenw	ood9	Bion
	/ Patura under Section	e 70 of the Fiere	Forms	ST-3	de est es			
	(Raturn under Section	m 20 of the rinan	CE AUG. 39	ye read y	With Rule 7 o	Service	Tax Rules, 1994)	
Following	Issues have been found in	your return t						
SLNo	Error Code	///		D	sscription			
1	V25RC12 The Challe matching	in Number (00005) with the Registration	016520170 Number ava	0019 } for Eable in th	(Rc.7387)-) in database.	H1 section	does not exist and/o	r Is not
PART-A	GENERAL INFORMATION			_				-
A1	ORIGINAL BETURN	Yes		REV	ZISED RETURN	No		
A2	STC Number	AAHPG0711BST00	L A3		a of the	GREEN	WOOD ESTATES	
Address of	Registered Unit	SOHAH MANSION	F-4-187/3 K		HAVISION H.G.R	-	INDRABAO HO MS RO	san-
Commissis	neratu	SECUMPERABAD M		delen	SECUDERABA	Page	RAMGOPALPET-I	
A4	Financial Year	2016-2017	AS	-	new ra for the Peri	-	October-Merch	
RETURN	FILING DETAILS	1	1	June	randr the ren	00	Guster-Warter	
Que date fr	or filing of this return				- 1.	0/04/2017		
Actual date			-		-	-		
			-		_	6/05/2017		
40 or days	beyond due date				21			
AS			_	_		_		
	Has the Assessee opted to	operate as "Large	Taxaawar"	tielt ('V')	1973			
A 6.1	(As defined under Rule 2(Rule 2(1)(c)(cc) of the Se	u)(us) of the Centr	al Excise R	ules, 2002	read with	No		
A 6.2	If reply to column A 6.1 la			Unit opted	for			
A7	Premises Code Number					SW020LA	001	
					24	300000000000000000000000000000000000000		
AB	Constitution of the Assess	26	100			Partnershi	D)	
AB	Constitution of the Assess	eo.				Partnershi	p	
COMPUTAT	TON OF SERVICE TAX (TO		ISON LEADI	LE TO PAY				T SERVICE
COMPUTAT	TON OF SERVICE TAX (TO				SERVICE TAX		BE FILLED BY INPU	
COMPUTAT DESTRIBUT A9	TON OF SERVICE TAX (TO (OR))	NE FOLIED BY A PER	e(s) for wi	Nich Tax is	SERVICE TAX		BE POLLED BY IMPU Sub Clas	ise
COMPUTAT DESTRIBUT A3	TON OF SERVICE TAX (TO (OR))	HE FILLED BY A PER	e(s) for wi	Nich Tax is	SERVICE TAX		BE FILLED BY INPU	ise
COMPUTAT DESTRIBUT A9	TON OF SERVICE TAX (TO FOR)	NE FOLIED BY A PER	oe(s) for wi	Wich Tax is ix service	SERVICE TAX	/NOT TO	BE PELLED BY EMPU Sub Class (220	ise
OMPUTAT DESTRIBUT A3 Descrip	TON OF SERVICE TAX (TO FOR)	Taxable Service Construction of reside	oe(s) for wh ontial comple being paid	Wich Tax is ix service	SERVICE TAX	/NOT TO	BE PELLED BY EMPU Sub Class (220	ise
DESTRIBUT A3 Descrip	TON OF SERVICE TAX (TO OR) otion of Taxable Services Taxable Services sec is liable to pay Service	Taxable Service Taxable Service Construction of residence for which Tax is Tax on this taxable	ne(s) for whentlal comple being paid service as	Nich Tax (s ix service Constru	SERVICE TAX, being paid	/NOT TO	BE PELLED BY ENPU Sub Clai (222 EX service	nse h)
Assess A10,11	TON OF SERVICE TAX (TO OR) stion of Taxable Services Taxable Service Taxable Service A Service Provider under S A Service Provider under S	Taxable Service Taxable Service Construction of reside se for which Tax is Tax on this taxable section 68(1) artial reverse	being paid service as	Constru A10.2 A	SERVICE TAX, being paid ction of resident	/NOT TO	BE FILLED BY INPU Sub Clai (222 ix service Section 65(2) partial reverse	h)
Assess A10.1 A10A10.3 charce	TON OF SERVICE TAX (TO OOR) Ition of Taxable Services Taxable Services A Service Provider under S A	Taxable Service Taxable Service Construction of reside on for which Tax is Tax on this taxable section 68(1) artisi reverse (9(2)	ne(s) for whentlal comple being paid service as	Constru A19.2 A : A19.4 A : charge u	SERVICE TAX, being paid ction of resident Service Receive Service Receive Service Receive Service Receive	/NOT TO	Sub Clair Sub Clair (222 Ex service Section 68(2) partial reverse 68(2) a, then the	nse h)
Assess A10.1 A10A10.3 charce	TON OF SERVICE TAX (TO OR) Stion of Taxable Services Taxable Services Taxable Services A Service Provider under Personnel by Atol. Sabove.	Taxable Service Taxable Service Construction of reside on for which Tax is Tax on this taxable section 68(1) artisi reverse (9(2)	being paid service as	Constru A19.2 A : A19.4 A : charge u	SERVICE TAX, being paid ction of resident Service Receive Service Receive Service Receive Service Receive	/NOT TO	BE PELLED BY ENPU Sub Clair (222 ix service Section 65(2) partial reverse 64(2)	h)
Assess A10.1.3 A10.2.3 A10.2.3 A10.3 Charge A10.5 percens	TON OF SERVICE TAX (TO OR) Introduce of Taxable Services of Taxable Services of Taxable Services A Service Provider under Service Tax Payable Service S	Taxable Service Taxable Service Construction of reside on for which Tax is Tax on this taxable section 68(1) artisi reverse (9(2)	e(s) for whether the complete being paid service as	Constru A10.2 A: A10.4 A: charge of A10.0 Aid.	SERVICE TAX, being paid ction of resident Service Receive Service Receive Service Receive Service Receive	/NOT TO	Sub Clair Sub Clair (222 Ex service Section 68(2) partial reverse 68(2) a, then the	Ma Ma
Assess Asses	TON OF SERVICE TAX (TO OR) Stion of Taxable Services Taxable Services Taxable Services A Service Provider under Paulage of Service Tax Payable CEMPTIONS	Taxable Service Construction of reside to for which Tax is fox on this taxable ection 68(1) artial reverse 19(2) then the e as Provider of	ne(s) for whential complete being paid service as Yes	Constru A10.2 A: A10.4 A: charge of A10.6 A: charge of A10.6 A: service	SERVICE TAX, being paid then of resident Service Receive Service Receive near provice to covered by A1 ge of Service 1	r under er under er under a Section 0.4 abov ax Payal	Sub Clair Sub Clair (222 Ex service Section 68(2) partial reverse 68(2) a, then the	Ma Ma
Assess A10.1 A10.1 A10.2 A10.3 A10.3 A10.3 A10.4	TON OF SERVICE TAX (TO) OR) Taxable Services Taxable Services Taxable Services A Service Provider under S A Service Provider under p Lander previse to Section I Of covered by ALO, 8 above, tage of Service Tax Payable EMPTIONS I the assesses availed ben	Taxable Service Construction of reside to for which Tax is Fax on this taxable ection 68(1) artisi reverse 19(2) then the e as Provider of	re(s) for whether the service as Yes 0	A19.2 A: A19.6 A: charge or A10.6 B' percental Service	SERVICE TAX, being paid ction of resident Service Receive Se	/NOT TO tial comple or under or under or under of section 0.4 above lax Payal	Section 65(2) partial reverse 64(2) a, then the	Ma Mo a
Assess A10.1 A10.1 A10.2 A10.3 A10.3 A10.3 A10.4	TON OF SERVICE TAX (TO OR) Stion of Taxable Services Taxable Services Taxable Services A Service Provider under Paulage of Service Tax Payable CEMPTIONS	Taxable Service Construction of reside to for which Tax Is Tax on this taxable ection 68(1) artial reverse (8(2) then the e as Provider of effit of any exemptic furnish Netification	re(s) for whether the service as Yes 0	A19.2 A: A19.4 A: Charge of A19.6 H percental Stervice	SERVICE TAX, being paid ction of resident Service Receive Se	/NOT TO tial comple or under or under or under of section 0.4 above lax Payal	Section 65(2) partial reverse 64(2) a, then the	Ma Mo Mo

ABATEMENTS									ABATEMENT	A12	
		N		CN1	been claimed["r"/	as be	value of services	ment from the v	Has any abate	A 124	
mont le ava	uch obatamo	under which	ication	a the Metili	en No. and St.No h	rtice	ureish Notificati	I is 'Y', please fi	If reply to A12	A12.2	
			-		Notification Num					Si.No	
-										1	
			_	_		-		LASSESSMENT	PROVISIONA	ALI	
			-1			_	arren men	ionally accessed	1	A 13.1	
		9			at the second of the					A13.2	
			Date	nter No. 8.1	al Assessment Or	_	Assessment Ord		To refer to Mr.	1330.1	
	Date		+		ar me.	rea	Assessment Ora	Provisiones.			
					PAYABLE	TAX	AND SERVICE TA	ABLE SERVICE A			
		/IDER	PROV	OR SERVICE	ro				1	PART - E	
Total	lan-Har	ct-Dec ;	06				Quarter			51 No.	
0	o	o		(attro to	K may not have bee nents are issued rel	Grass Amounts received in advance, amounts taxable (cettuding amounts received in advance, amounts taxable which bills/invoices/challans or any other documents an service provided or to be provided/including export of service service).					
	D			ens or any	Amount received in advance for services for which bits/invoices/challans or an other deplinents have not been issued						
				rvice Tax have not	o to Ruled(1) of Ser other documents b	wise any o	under third areas	e on receipt hante	Amount taxab	81.3	
	-			or any	t/Invoices/challans	bills/	vided for which bill	for services previts have not been i	Amount taxab	81.4	
	-		-	har then	If any, in a form of	nd, If	ferations charged,	et of other consid	Money equival	81.5	
_	-	-	-	S12000011	lat reverse charge	web.	payable under nov	th Service Tax to :	Amount on wh	B1.5	
_	- 17	-	-	-				Ameunt	Gross Taxabl	B1.7	
-				_		_	+ B1.4 + B1.5 + of service provider	THE RESERVE OF THE PARTY OF THE		81.0	
	0	0	_	er than	to be provided (oth					81.9	
		0	-			_	nd above)	ar given at 81.8 ar	export of servi		
	9	- 9		_		_		d at Pure Agent		81.10	
	- 4	- 3						as abstement	Application of the Parket	81.11	
	a	a					100000	nt claimed as eed)	(please specify	B1.12	
	q	0			2)	1.13	uction 0 + 51.11 + 81.1	claimed as Dedu + 81.9 + 81.10	01.13 a (81.	51.13	
	0	0				17.5		alue	Not Taxable \\ 81.16 = [81.	81.14	
			Rate	Advalorem	E VALUE(81.14):	WILE	p of NET TAXAB	CONTRACTOR OF THE PARTY OF THE		81.15	
	/alue	Taxable 1					le Rate			No.	
ar You	Jan-Mar	Oct-Dac	Cess	Secondary Higher Education	Education Cess Rate%	n	Krishi Kalyan Cest %	Swachh Bharat Cess %	Tax Rate%		
9	-		0	Rate%	- 0	0	0	. 0	0	(1)	
						-					
					1	(er)	uls 6 of ST Rule	Scable as per Ro	ecific Rate(ap	1.16 S	
	Inits	Taxable t					la Rate		-		
er Tot	Jan-Har	Oct-Dec	Cess	Secondary Higher Education	Education Cass Rate%	•	Krishi Kalyan Cess %	Swachh Bharat Cass %	pecific Rate		
0			-	Rate%	0	0			0	(2)	
1			-	-		-1		-			
1					T			de	sulen Ten error	1.17	
9			- 22			_				200	
-		4	Cess	Education	Education Cess		Krishi Kalyan Cess %	Taxabi Swechh Bharat Cass % 9	pecific Rate	(2)	

Ntps://www.aces.gov.in/STASEA//jsp/ret/getst3v4detalls.do?type=last&periodCovered=102016

				A						
81.19	Net Service Tax payable \$1.19 = { \$1.17 - \$1.15 }				0		0			
81.20	Education Cess payable				0		0			
81.21	Secondary & Higher Educati	on Cess payable	-				-			
81.22	Swatch Bharat Cess payable	e based on entries i	0		1		1	-		
81.23	Swochh Bharat Coss payable	e bazed on entries i	n		1		1	_		
2000	Total Swachh Sharat Cess o				9		9			
81.24	(81.24 = 81.22 + 81.23)				•		0			
81.25	Sorial Number 81,15				9		0			
81.26	Krishi Kalyan Cess payabie t serial number 81,16	ased on entries in			9		0			
81.27	Total Krishi Kalyan Cess pay 81.25+81.252::			0		9				
COMPU	TATION OF SERVICE TAX (TO BUTOR)	SE FILLED BY A PE	RSON LIA	BLE TO PAY SERVE	E TAX/NOT T	O DE FOLLED BY IMPU	T SE	AVICE		
A9		Taxable Servi	ice(s) for	which Tax is being p	sald	Sub Clas	ışe.			
Des	cription of Taxable Services	Works contract servi	ce			(xxx)	(65			
_				The second			_	_		
-10		vice for which Tax I			ervice		_			
Ass	screen is liable to pay Service	Tax on this taxabl	e service	as						
100	0.1 A Service Provider under	The second secon	Yes	A10.2 A Service						
	0.3 A Service Provider under orge under proviso to Section		No	charge under an	Receiver under Iviso to Section	er partial reverse on 48(2)	No			
. 9167	D.S If covered by A10.3 above contage of Service Tax Payal	e, then the ble se Provider of	0	ALD S If covered	by ALO.4 also	we, then the rable so Recipient of	0			
111	EXEMPTIONS					Talvic.	-	_		
11.1	Her the arrestee availed be	nefit of any exempt	ion Notific	estion('Y'/'N')	N					
11.2	If reply to ALL I is 'Y', pleas	ro furnish Natificati	on No. an	d SI.No in the Nutifi	ration under s	which such exemption	ı la a	valled		
Si.No				on Number		The second second	-	SLNe		
1										
112	ABATEMENTS						_			
-	Has any abstement from the	value of services b	een claim	ed('Y'/'N')	v		_	_		
12.2 1	(f reply to A12.1 is 'Y', please	: furnish Notificatio	n No. and	St.No in the Notifica	tion under w	hich such abatement	le av	alled		
SI.No			Notificatio	in Number				51. No		
1			024/20	12-5.T.				1		
13	PROVISIONAL ASSESSMEN	т								
13.1	Whether provisionally seems	me('Y'/'N')			м					
13.2	If reply to A13.1 is 'Y', pleas	ie furnish Provision	al Assesse	ment Order No. & Di	ita					
	Provision	al Assessment Orde	er No.			Date				
_							_			
ART - B	VALUE OF TAXABLE SERVICE	E AND SERVICE TAX	K PAYABLI	1			-			
ART - B	1	**		FOR SERVICE	PROVIDER					
SI No.		Quarter			Oct-Dec	Jan-Mar	To	tal		

https://www.aces.gorcin/STASE/ui/jsp/rel/getst3v4detalls.do?lype=last&periodCovered=102016

3/10

	for which	Amounts re /Invakes/di	Vehallans	or any other decumes	taxable on receip of may not have b ments are issued of t of service and es	een (ssued)		2947107	198667	3 9 4 2 7
81	Amount n	orived to ad	Wance for	services for which	isfle/involces/cha	lans or any	-			
81	Amount to	monte have soble on rec	eint hasis	under third grown	19 to Aulen(1) of S	ervice Tax	_	-	0	_
-	been look	0			y other documents				9	
81	FROTEF BOOK	ments bavo	not been	ESSTANCE PROFILES	s/Involces/challen			0	o	
81	money equ	WHERE OF DE	mer consid	terations charged,	if arry, in a form o	ther than		0		
81.		and the last of th		payable under par	tial reverse charge	9			D	
D1.		able Amou 1. I+ 81.2		B1.4 + B1.5 +	81.6)			2847107	198667	304577
95.	8 Amount of	arged agolo	st export o	of service provided	or to be provided			0	0	
81.	3 Amount of s	erged for ex ervice given	empted so of B1.8 a	orvice provided or nd above)	to be provided (or	her then		0	0	
B1.1		orged as Pur						350471	62520	42301
B1.1	LI, Amount de	imed as aba	dement					54976	12000	6885
81.1	Any other a	mount clain	ned as dec	duction,	Sale	Deed Value		2395002	113000	250100
81.1	Total Amo	unt claime	d as Ded	ection 0 + 81,11 + 81,1	-		-	2310461	189408	299986
01.5	Met Taxab	le Value 51.7 - 61.1	2000	* T #3,45 T \$3.0	54		-	36646	9259	-
B1.1	G. 11 1999 A. 2012			e of NET TAXABL	E VALUE(81.14)	Advolutem	Pate.		7.04	4990
Si No.				e Rate		I	-	Taxable	Value -	
	Tax Rate%	Swach	Bharat 18 %	Krishi Katyan Cess %	Education Cook Rate%	Higher Education	Core	Oct-Dec	et-Dec Jan-Har	
(1)		e	0.5			RateW	0	36546 6		36640
144		_								
		epplicable	0.5	0.5 ule 6 of ST Rules)		0	0,1	925	-
(2) #1.15 SI No.	Specific Rate	applicable	as per Ri Taxabi	ula 6 of ST Rules a Rate	2			Toxable	935 Units	9 9251
W1.16		applicable Swachh	as per R	ula & of ST Rules		Secondary Higher Education	And	Texable Oct-Dec	925	-
W1.16	Specific Rate	applicable Swachh	as per R Taxabi	ule 6 of ST Rules a Rate Krishi Kulyan) Education Cass	Secondary Higher	And		935 Units	9 9251
#1.15 SI No.	Specific Rate	applicable Swachh Ces	as per R Taxabi Sharat S %	efe 6 of ST Rules a Rate Krishi Kulyan Casa Ya	Education Cass Rate%	Secondary Higher Education Rate%	And Cass 0		Units Jan-Har	Total
81.16 SI No. (I)	Specific Rate	Swachh Ces	as per R Taxabi Sharat S %	efe 6 of ST Rules a Rate Krishi Kulyan Casa Ya	Education Cass Rate%	Secondary Higher Education Rate%	And Coss		935 Units	Total
#1.16 SI No. (3)	Specific Rate Specific Rate Service Tax po Less R&D Cess	Swachin Ces	as per R Taxabi Sharat S %	efe 6 of ST Rules a Rate Krishi Kulyan Casa Ya	Education Cass Rate%	Secondary Higher Education Rate%	And Cass 0		Units Jan-Har	Total
#1.16 SI No. (1)	Specific Rate	applicable Swachh Ces pyeble psyable	as per R Taxabi Sharat 5 %	efe 6 of ST Rules a Rate Krishi Kulyan Casa Ya	Education Cass Rate%	Secondary Higher Education Rate%	And Cass 0		Units Jan-Har	7 925
#1.16 SI No. (3) #1.17 #1.18	Specific Rate Specific Rate Service Tax po Less R&D Ces:	applicable Swachh Ces yeble psyable payable 7 - 81.18	as per R Taxabi Sharat 5 %	efe 6 of ST Rules a Rate Krishi Kulyan Casa Ya	Education Cass Rate%	Secondary Higher Education Rate%	And Cass 0 5130		935 Units Jan-Har	7 9255 Total
(1) (1) (1) (1) (1) (1)	Specific Rate Specific Rate Service Tax po Less R&D Cea Net Service Ta 81.19 = (81.1 Education Ces Secondary & P	spelicable Swachine Ces yebic spayable cpayable 7 - Rt.18 spayable spayable spayable spayable	as per Ri Taxabi Sibarat Sibarat Sibarat	ufe 6 of ST Rules e Rate Krishi Kulyan Cess No 0	Education Cass Rate%	Secondary Higher Education Rate%	And Cass 0 5130		935 Units Jan-Har	7 925
(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	Specific Rate Specific Rate Service Tax po Less R&D Ces: Net Service Ta BL.19 = (91.1	spelicable Swachine Ces yebic spayable cpayable 7 - Rt.18 spayable spayable spayable spayable	as per Ri Taxabi Sibarat Sibarat Sibarat	ufe 6 of ST Rules e Rate Krishi Kulyan Cess No 0	Education Cases Rate%	Secondary Higher Education Rate%	And Cass 0 5130	Oct-Dec	935 Units Jan-Har	7 9255 Total 6 424 6 6426
(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	Specific Rate Specific Rate Service Tax po Less R&D Ces: Net Service Ta BL.19 = (BL.1 Education Ces Secondary & It	spolicable Swachin Ces pyeble payable c payable c payable payable c payable	ac per R Taxabi s Sharat s % G	ofe 6 of ST Rules a Rate Krishi Kulyan Cesa Vi 0 0 ss payable of on untries in	Education Cases Rate%	Secondary Higher Education Rate%	0 S126 0	Oct-Dec	Units Jan-Har 129	7 9235 Total 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	Specific Rate Specific Rate Service Tay po Less R&D Ces: Net Service Ta 31.19 = (81.1 Education Ces Secondary & It Swachh Bhara 81.15 Swachh Bhara	opplicable Swachin Ces psyable psyable psyable psyable c psy	as per R Taxabi Sharat S %	ofe 6 of ST Rules a Rate Krishi Kulyan Cesa Va	Education Cases Rate%	Secondary Higher Education Rate%	0 S126 0	Oct-Dec	935 Unite Jan-Har 129	9 9255 Total 6426 6426 6426
(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	Specific Rate Specific Rate Service Tax pr Less R&D Cess Net Service To 81.19 = (91.1 Education Ces Secondary & 1 Swachh Bhara 81.15 Total Swachh Total	ppilcable Swachi Ces yeble psyable psyable psyable cess psys cess psys t = \$1.23	as per R Taxabi s Sharat s % d	ofe 6 of 5T Rules a Rate Krishi Kulyan Cesa 16 0 ss payable d on cetrles in d an cotrles in	Education Cases Rate%	Secondary Higher Education Rate%	And Cass 0 0 1330 0 1230 0 0 1230 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Oct-Dec	935 Units 23n-Mar 129	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7
81.16 SI No. (3) (3) 81.17 01.19 81.21 91.22 11.23	Specific Rate Specific Rate Service Tay po Less R&D Ces: Net Service Ta B1.19 = (91. Education Ces Secondary & P Swachh Bhara B1.15 Swachh Bhara B1.16 State Swachh (81.24 = 81.2 Krishi Kalyan i	spelicable Swachine Swachine Swachine pryable pryable pryable pryable coss paye	ac per R Taxabi Bharat S % G G G ation Ce able base shie base	ofe 6 of ST Rules a Rate Krishi Kulyan Cesa Va	Education Cases Rate%	Secondary Higher Education Rate%	And Cass 0 0 5130 0 0 1833 0 0 183	Oct-Dec	935 Units Jan-Har 129	70tal Total 6426 6426 6426 6426 6426 6426 6426 6426

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Amo	and of Service Tax sold in advance under the set of the set of	Market Street Street Street		
SI NA	unt of Service Tax paid in advance under sub-rule (SA) of Quarter	Oct-Dec	-00.00	-
CI	Amount of Service Tax deposited in advance	occ-oec	Jan-Mac	Total
CLI	Swarth Bharat Cass deposited in advance	9	q	
-		. 0	0	
C1.2	Krishi Kalyan Cosa deposited in advance	0	0	·
C2	Amount of Education Cets deposited in advance			
C3	Amount of Secondary & Higher Education Core deposited in advance	9		12/
C4	Challan Nes & Amount			
il, No.	Challan Number(CIN)		Amount	
1				
ART-	D SERVICE TAX PAID IN CASH AND THROUGH CENV	AT CREDIT		
Sarek Ya be	to Tex, Education Cess, Secondary & Higher Education Cos filled by a person liable to pay Service Tax and not to be f	s, Swachh Sharet Cess,Krishi K illed by an Input Service Distri	Calyan Cass and other amou butor)	ints paid
ii No.	Quarter	Oct-Doc	Jan-Mar	Total
DI	In cash	5130	1296	6426
D2	By CENVAT Great (not applicable where the Service Tax is liable to be paid by the recipient of service)	a	a	
D3	By adjustment of emount paid as Service Tax in advance under Rule 6(1A) the ST Avies	0	0	
D4	By adjustment of excess anseut gaid earlier as Service. Tax and adjusted, by taking credit of such excess Service. Tax poid, in this period under Rule 6(3) of the ST Rules.	.0	ŭ.	
ps	By adjustment of excess amount paid partier on Service Tax and adjusted in this period under Rule \$(4A) of the ST Rules		0	0
D6	By adjustment of excess amount pold carlier as Sarvice Tax in respect of service of Renting of Immavable property, on account of non assument of deduction of Property Tax paid and adjusted in this period under Rule 6(40) of the ST Rules			0
D7	By Book Adjustment in the case of specified Gevt Departments	. 0		0
DB	Total Tax Paid D8 = (D1 + D2 + D3 + D4 + D5 + D6 + D7)	5130	1196	6426
-26				
MT +	DA SWACHH BHARAT CESS (58C) PAID IN CASH AND	THROUGH ADJUSTMENTS		
distant B	Swachh Sharat Cess Fald In Cash	113	46	229
-	By adjustment of amount poid as SBC in advance under Rule 6(1A) of the ST Bules	D	0	0
IA3	By adjustment of excess amount paid carrier as SBC and adjusted, by taking credit of such access SBC paid, in this period under Rule 6(3) of the ST Rules	D	0	0
A4	By adjustment of excess amount paid earlier as SBC and adjusted in this period under Rule 6(4A) of the ST Subs	0		
14.1	By odjustment of excess amount paid earlier as SEC in respect of service of Apeting of Invnovable Property, on account of son-avaliment of deduction of property tass and and adjusted in this period under Rule. 6(4C) of the ST Rules.	ò	a a	t
AS	By Book adjustment in the case of specified Government departments Folial Sweethb Bharat Coss Paid	a	0	g
M4	DAS = (DA1 + DA2 + DA3 + DA4 + DA5)	183	46	229
	- KRISHI KALYAN CESS (KKC) PAID IN CASH AND THROU	IGH CENVAT CREDIT		
(A)	n cash	183	46	220
82	By CERVAT credit (not applicable where the service ask is liable to be paid by the recipient of service) of the ST Rules	4	۰	
23 (1	by adjustment of amount paid as service tax in advance under Rule S(1A) of the ST Bules	0		0
	ly adjustment of excess amount peld earlier as service as and adjusted, by taking credit of such excess service	a		, c
1	ox paid, in this period under Aule 6(3) of the ST Rules By adjustment of excess amount paid earlier as service			

| | [tax and adjusted in this period under Rule 6(4A) of the | | https://www.sces.gov.in/STASE/uii/pp/re/getstl/v4detstls.do?type=test&periodCovered=102016

0.00	ST Rules By adjustment of excess amount paid partier as service					
DBS	just in respect of service of flaming of Immericable	2			0	
DB7	By book adjustment is the case of specified Government departments	ic	0			_
DBS	Total Krishi Kalyan Coss paid DBB=DB1+DB2+DB3+DB4+DB5+DB6+DB7		193		46	2
PART-	E EDUCATION CESS PAID IN CASH AND THRO	NICH CENVAT COCK				
Et	In cauh	T CENTRAL CREE				
	By CONVAT Cresic	_	٠		0	- 1
E2.	(not applicable where the Service Tax is liable to be pair by the recipient of service) By adjustment of amount paid as Service Tax in advance				D	
E3	under Rule 6(1A) the ST Rules By adjustment of excess amount paid earlier as Service	81.1	0			- 1
E4	Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rufe 6/3) of the SY Bules		0		0	
85	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules		. 4		0	.0
ES	By adjustment of secure amount paid earlier as Service for in respect of service of Renting of Immovable Property, an export of non-evoliment of deduction of Property Tax paid and adjusted in this period under Ruf-		0		0	0
E7	6(4C) of the ST Rules By Book Adjustment in case of specified		-	_		_
E0	Govt.Departments Total Education Cess Paid	-	. 0		0	
	ES = (E1 + E1 + E3 + E4 + 65 + 85 + E7)			-	0	0
PART -	F SECONDARY & HIGHER EDUCATION CESS P.	AID IN CASH AND T	нкачан сем	AT CREDET		
PI	In cash		0		0	0
F2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid					
P .	by the recipient of service) By adjustment of amount paid or Service Tax in advance under Rule \$(1A) the ST Rules				0	- 0
FE	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service		4			
rs	Tax paid, in this period under Rule 6(3) of the ST Rules by adjustment of excess amount paid earther as Service. Tax and adjusted in this period under Rule 6(4A) of the ST Rules.		U			
re	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immurable Property, or actions to from availment of deduction of Property Tax paid and adjusted in this period under Rufe 6(45) of the ST Rules		0		a	0
69	By Book Adjustment in case of specified Gost Departments				a	0
E0.	Total Secondary And Higher Education Case Paid F5 = (F1 + F2 + F3 + F4 + F5 + F6 + F7)		a		0	0
GI /	The state of the s	AMOUNT ETC., PASS	•			
	Arrears of Revenue(Tax amount) peld in cosh			0	0	0
	Arrears of Revenue (Tax arrount) peld by utilizing CENVAT Arrears of Education Cess paid in cash	credit		0		0
-				0	0	0
-	American of Education Cess pold by utilizing CENVAT credit American of Secondary & Higher Education Cess pold in cosh			0 Q		0
	American Secondary & Higher Education Cess paid by uti	DOMESTIC CONTRACTOR OF THE PARTY OF THE PART		0	0	D
-	Amount paid in terms of Section 73A of Finance Act, 1		0	0	0	
	interest paid (in cash only)			0	0	
	Panalty gold (in cash only)		_	0	3	3
-	Amount of Late Fees paid, if any			0	0	0
011 A	Any Other Amount paid,		_	0	500	500
G12 0	sknee specify) Fotal payment of Arrears, Interest, Penalty and any o made &nbop	(2)		0	903	503
	112 = (G1 + G2 + G3 + G4 + G5 + G5 + G7 + G5 +	G9 + G10 + G11)			202	342

https://www.aces.gov.in/STASE/u/jsp/ret/getat3v6details.do?/yperlas/AperiodCovered=102018

613	Arroars of Swachh Bharat Cess paid in cas	h	Farm ST	4	σΙ			
614					0	0	- 0	
G15				-	0		- (
G16	Total payment of Arrears, Interest, an	and the same of th	wachh Bharat		0	0	- 1	
617	The same of the sa	ash			0	0		
G15	Arrears of Krishi Kalyan Cess paid by	stificing Cenvat	Credit		0	0	-	
619	Interest on Krishi Kalyan Cess paid in				0	D		
G20	Pensity on Krishi Kalyan Coss paid in a	nut.			0	0		
G21	Total payment of arrears, interest, per 621 = 617 +618+619+620	salty on Krishi i	Kalyan Cess		•	0		
PART	- н			-	-10			
н1	DETAILS OF CHALLAN (vide which Ser Higher Education Cess and other amou	vice Tax,Swach ats have been ;	h Bharat Coss,Kri said in cash)	imî Kalyan Ce	ss,Education Casa,	Secondary And	d	
SI No.	Quarter							
1	Jan-Har .	000063	10105201700019			7357		
из	D3, D4, D5, D6, D7; DA2, DA3, DA4, D. G11 and G13 to G15 and G17 to G20	44.1 ,DAS; D83,	084, 085, 086,	097; E3, E4, E	8, 66, 67; F3, F4, F	s, Fs, F7; & G1	to	
51. No.	SI. No. and description of payment entry in this return	St. No. and description of payment Quarter Challen/Document Challen/Document Date		Amoun				
1	G8-Other amounts paid - Interest	Jan-Mar	900063401052	CO. 100 C. C. C.	01/05/2017	1		
2	G10-Other amounts peld - (Late Fee)	Jan-Har	000063401052	01750019	01/05/2017	500		
I 1.1	Whether providing any deemptod survice of	r non-taxable on	rvice("Y"/"N")			No		
1 1.2	Whether manufacturing any exempted exc	nable goods("f")"	K*)			No		
I 1.3	If reply to II.1 OR II.2 is "F, whether each manufature of exempted goods (refer to ru	usively engaged of de 5(2) of the CD	other in the provisi MWAT Credit Rules :	on of exempted (104) ("Y/"Y")	services or in the	No	Τ	
13.1	If reply to EL3 is 'W (i.e., providing both or equal to 2%/7%/6% of value of the value 2004('Y/M')	complet and nor of exempted serv	resempted good/se loss/goods under n	ervices), Wheth ele 6(3) (I) of C	er paying an amount BNAT Credit Rules,	Yes		
answe	or to 11.3.1 is 'W' (i.e., opting to pay under R	ula 6(3)(11) read	with rule 6(3A) of C	EHWAT Credit R	ules, 2004), then -			
11.4	Value of exempted goods manufactured du	ring the precedin	g financial year				0	
I 1.5	Value of exempted services provided curing	the preceding f	nancial year	na zwinenion			0	
I 1.6	Total value of exempted goods manufa (refer to E in rule \$(3A)(b)(iv)) \$1.6=(ctured and ser	vices provided du	ring the prece	ding financial year			
1 1.7	Value of non-exempted goods manufacture	d during the pres	coding financial year				0	
1 1.8	Value of non-exempted services provided d	uring the preced	ing financial year				0	
1 1.5	Total value of non-exampted goods ma year IL9n(II.7+II.8)	nufactured and	I services provide	d during the p	vecesing financial			
1.10	Total value of goods manufactured and In rule 6(3A)(b)(lv)(11.18=(11.6+11.9)		ded during the pr	eceding finan-	tial year (refer to F			
No.	Details of Credit		Oct	-Des	3	an-Mar		
1.11	Total credit of Inputs and Input services to in rule 6(3A)(b))	ken (refer to T			0			
1,11	Incligible credit [refer to A in rule 6(3A)(b				50			
1.11.	and the same transfer of the s	1000			0		-	
	Eligible credit (refer to 8 in rele \$(3A)(b)()	-			0		-	
1.11.2	Common credit [refer to C in rule 6(3: 3 C+T-(A+6) II.11.3=[II.11 - (FI.11.1+FI.11.2)]	(i)) A)(b)(W))			-		9	
1.11.3	Common credit [refer to C in rule 9(3) 3 C=7-(A+B) II.11.3=[II.11 - (II.11.1+II.11.2)] Incligible common credit [refer to D in	(i)) A)(b)(W))			0		9	

| 1.1.1.4=f(T1.6/ T1.19) x 11.11.3| | 1 1.1.5 Eligible common oradit (refer to 0 in rule 6(3A)(b)(v)) | https://www.accs.gov.h/STASE/s/[sphet/getsi3v4detais.do?type=lastSperiodCovered=102016

117	Amount reversed under rule 6(38) for bon companies and financial institutions	iking			4	
TZ AM	COUNT PAYABLE UNDER RULE 6 (3) OF THE CE	NVAT CREDIT RULES, 2004				-
No.	Quarter	Oct-Dec			Trans. Mary	_
-	Value of exempted goods cleaned	11.74	0		Jan-Mar	
				_	_	- 5
	Value of exempted services provided Amount paid under Rule 6(3) of CEWART Credit		.0			
-	HIMES, 2004, by bearing CanVAC Credit account		0			9
	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by cash		0			
1 2 2 1	Total amount poid under Rule 6(3) of CENVAT Credit Rules, 2004 12.5 = 12.3 + 12.4					9
13 CD	NVAT CREDIT TAKEN AND UTILISED					
1 3.1 0	PETAILS OF CENVAT CREDIT OF SERVICE TAX	AND CENTRAL EXCESS DUTY TA	UCEN AND UTIL	ZATION TO	HEREOF+	
SI No			Out-Dec		Jan-Har	
I 3.1.	1 Opening Balance		H.C.	0		- 1
13,1,	2 Credit takes					
1 3.1.2	.1 on Inputs			0		- 1
C 3.4.2	-2 on capital goods	94		0		
13.1.2	3 on ingut services received directly			0		1
3.1.2	.4 as received from Input Service Distributor		0			-
3.1.2	.5 from inter unit transfer by a UTU			D		
3.1.2	ony other credit taken, (please specify)			0		-
3.1.2	TOTAL CREDIT TAKEN 7 13.1.2.7 = (13.1.2.1 + 13.1.2.2 + 13.1.2.3 + 13.1.2.4 + 13.1.2.5 + 13.1.2.6)			4	-31	0
¥ 3.1.5	Credit Utilized					
3.1.3.	.1 for payment of Service Tax			0		0
3.1.3.	2 for payment of Education Cess on taxable service	ės	0			0
3.1.3.	3 for payment of Secondary And Higher Education	Cess on taxable services	0			
	4 for payment of excise or any other duty		0			
2.1.3.	s towards clearance of input goods and capital good	ods removed as such or				
	6 towards inter unit transfer to CTU	Consultation of the	0			9
3.1.3.	7 for Payment of amount under Rule G(3) of the I	Cenvat Credit Rules, 2004		0		a
3.1.3,	for any other B payments/adjustments/reversal, (Ologae apecity)		0			o
-	TOTAL CREDIT UTILISED 9 1 3.1.3.9 = (1 3.1.3.1 + 1 3.1.3.2 + 1 3.1.3.3 + 1 3.1.3.5 + 1 3.1.3.7 + 1 3.1.3.7 + 1 3.1.3.2 (losing Balance of CRNAAT credit	5 + 1 3.1.3.4		۰		0
1 3.1.4	13.1.4=((13.1.1+13.1.2.7)-13.1.3.9)			9		0
3.2.00	ITAILS OF CENVAT CREDIT OF EDUCATION CE	SS TAKEN AND UTILISATION T	THEREOF-			
SI No.	Details of Credit		Oct-Dec		Jan-Har	
13.2.1	Opening Balance of Education Coss		(0)	0		
3.2.2	Credit of Education Case taken		1111	- 10		
3.2.2.	1 on Inputs			0		¢
3.2.2.	2 on capital goods			0		a
3.2.2.	an input services received directly			0		0
	4 as received from Input Service Distributor			0		0

https://www.acss.gov.in/STASEA-i/japhet/gatat2v4details.do7type=tast&periodCovered=102016

13,22	F from inter unit transfer by a CTU For any other credit taken,	. 0		
1.014.23	(please specify) Total credit of Education Cens taken	0		
1 3.3,2,1	1 3.2.2.7 = (1 3.2.2.1 + 1 3.2.2.2 + 1 3.2.2.3 + 1 3.2.2.4 + 1 3.2.2.5 + 1 3.2.2.4)	0	18	
1 3.2.3	Credit of Education Cass Utilised			
13.23.1	for payment of Education Cess on goods & services	0		
13.23.3	tawards payment of Education Cess on steamings of Input goods and copital goods removed as such or after use	0		
1 3.2,3,3	towards inter unit transfer to UTU	0		
I 3.2.3.4	for any other payments/edustments/neversal ,		8	
13.23.5	(please specify) Total credit of fiducation Cass utilized			
12.2.4	13.2.3.5 = (13.2.3.1 + 13.2.3.2 + 13.2.3.3 + 13.2.3.4) Closing Balance of Education Case 13.2.4 = ((13.2.1 + 13.2.2.7) - 13.2.3.5)	0		
1 3.3 061	TAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION C	ESS (SHEC) TAKEN & UTILIZA	KTION THEREOF-	
SI No.	Details of Credit	Oct-Dec	Jan-Har	
13,3.1	Opening Balance of SHEC			
13.3.2	Credit of SHEC Cess taken			
1 3.3.2.1	on inputs	0		
13,3,2,2	on capital geods	0	0	
	on Input services received directly	0		
-	as received from Input Sovice Distributor	0		
-	from inter unit transfer by a LTU	0		
3.3.2.6	any other credit taken.	0		
3.3.2.7	(piness specify) Total credit of SHEC taken I 3.3.2.7 = (I 3.3.2.1 + I 3.3.2.2 + I 3.3.2.2		0	
13.3.3	+13.3.2.4 + 13.3.2.5 + 13.3.2.5) Credit of SHEC Utilised			
3.3.3.1	for payment of SHEC on goods & survices	0	D	
2222	towards payment of SHEC on elegence of input goods and capital goods	0		
	removed as such or after use towards inter unit trurufer to LTU	0		
	for any other			
20.000.000	payments/adjustments/reversal , (please specify)	0		
3.3.3.5	Total credit of SHEC utilised 1 3.3.3.5 = (1 3.3.3.4 + 1 3.3.3.2 + 1 3.3.3.3 + 1 3.3.3.4)	0	0	
****	Closing Relance of SHEC 13.3.4 = { (13.3.1 + 13.3.2.7) - [3.3.3.5 }	0	0	
3.4 DETA	ULS OF CENVAT CREDIT OF KRESHE KALYAN CHSS TAKEN & UTILISAT	ON THEREOF AGO		
SI No.	Details of Credit	Oct-Dec	Jan-Har	
13.4.1	Opening Balance of Krishi Kalyon Cusa	0	0	
-	Credit of Krishi Kalyan Gess taken			
	on input services received directly	. 0		
_	as received from Input Service Distributor	0		
	Any other credit taken (please specify)			
2424	Tetal credit of Krishi Kalyan Cess taken (3,4,2,4 = (3,4,2,4 = (3,4,2,2 + (3,4,2,2 + (3,4,2,3)	0		
	Credit of Krishi Kalyan Coss utilises			
	for payment of Krishi Kaiyan Coss on survices	o l	0	
3432	for any other payments/adjustments/			
3,4-3.2	systaid (please specify)		0	
	Potal credit of Krishi Kelyan Cass utilised (3.4.3.3 = (13.4.3.1+(3.4.1.2)) Dissing Balance of Krishi Kelyan Cass 13.4.4 = ((13.4.1+13.4.2.4)-	. 0	0	
	3.4.3.3)	0	0	

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9/10

	ticulars are in accordance with the records and backs		Yes
	Service tax and/or availed and distributed CENVAT of		Yes
(c) 1/ we have paid duty within the s leviable thereon.	pecified time limit and in case of delay, I/We have do		Yes
	in the specified time limit and in case of delay, I/We had under Bute 7C of SV Butes		Yes
 I have been authorised as a personnel for the personn	on to file the return on the behalf of femiles for Id-	Service Receiver/	Ties
			-
Name	SOHAM SATISH MODE		
name.	SOURCE SALISH HOUL		
Place	SECUNDERABAD	Date 28/05	V2017
Revised Date			
PART - L If the return has been prep STRP/CFC'), furnish further details :	ared by Service Tax Return Proparer or Certified Facil as below	itation Center(hereina	fter referred to a
(a)	Identification No. of STRP/CFC		
(b)	Name of STRP/CFC		
	Close Print		
	Close Print		



CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

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PRA

			Form	51-3	1. V - 10. A	8/5	(avax			
	(Return under Section	n 70 of the Finan	ace Act, 19:	94 read	with Rule 7	of Se	rvice T	ex Rules, 1994)	-	-
						-	_		=	
PART -	A GENERAL INFORMATION	•								_
A1	ORIGINAL RETUR	V Ves	- 1	R	EVISED RETU	RM N	lo.			_
KA	STC Number	AAHFG071185T0	01 A3		ma of the sessee	0	REEN W	OOD ESTATES		
Address	of Registered Unit	SONAH MANSION	5-4-187/3 &			A ROAG	SECUN	DRABAD HO MG RO	AD.	
Commiss	Voncrate	SECUNDERABAD N	100	islan	SECUDERA	100	inge	RAMGOPALPET-I		
A4	Financial Year	2017-2018	AS	Return	for the Perk	200	April-Jun	4	-	_
RETUR	N FILING DETAILS		- "							
oue date	for filing of this return				(9)	15/08	/2017			
Actual date of filing 15/0							/2017		_	
to of day	ys beyond due date	101				0	10000			
				***		-				_
Asi				-			_		-	-
4 6.1	First the Assesses opted to operate as "Large Taxpayer" Unit ("Y/N") 6.1 (As defined under Rule 2(e)(e) of the Central Exclus Rules, 2001 read with No.									
A G.2	If reply to column A 6.1 is	CONTRACTOR OF THE PARTY OF THE		init opte	at for	-				_
17	Premises Code Number	4.50		-	(0.650)	ype	201A201			
AB	Constitution of the Access			-		Partnership			-	
A9	ATION OF SERVICE TAX (TO UTOR)	Taxable Servi	34100000 01.00		21.11.7-12.20	X/NO	T TO BE	Sub Clau		kvic
Desc	ription of Taxable Services	Construction of regid	sidential complex service			(state)				
-				300000				1 (100	-	
700	Taxable Servi	ce for which Tax Is	being paid	Const	ruction of resid	ential c	omplus:	service		
Acce	assee is flable to pay Service	Tax on this taxable	e service as	-	221122221111				7	
A10	1 A Service Provider under 5	ection 65(1)	Yes	A10.2 /	Service Rec	elver u	nder Se	oction 68(2)	No	_
A10 A10	3 A Service Provider under p	artial reverse	Ma	A10.4	Service Rec	ther u	nder pa	rtial reverse	No	
AID.	ge under provise to Section S If covered by A10,3 above enlage of Service Tax Payab ice	then the	a	A10.6 2	under provisi I covered by a lage of Servic	A10.4	above,		0	
11	EXEMPTIONS									
11.1	ias the assessee availed ben	elit of any exempt	ion Natificat	ion('Y'/	N')	M:				
11.2	If reply to A11.1 is 'Y', please	furnish Netificati	on No. and S	SLNo In	the Natification	on und	er while	h such exemption	ts ar	valle
SL,No			Metification	Number						51.5
1										
12	ABATEMENTS								_	-
8.6										

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SI.N	9			Notification Nor	wher				St.
1									
- 44									
A13		IAL ASSESSMENT							
4 13.	1 Whether pro-	visionally assesses	('Y','N')	desirable local control of the contr		N			
A13.	If reply to A:	13.1 is 'Y', please (urnish Provision	al Assessment C	order No. & D	ate			
		Provisional	Assessment Ord	or No.				Date	
PART	- B VALUE OF TA	AXABLE SERVICE A	ND SERVICE TAX	X PAYABLE		_	_		
PART					OR SERVICE	PROVIDE	R.		
51 N	ia.		Quarter			Apr-3	in I	Jul-Sept	Total
81	Gross Amount (excived in advance, amounts to which silightwoices/challans or any other document for which bilightwoices/challans or any other document service provided or to be provided (including export of service).			it may not have be	etation to			0	rocar
81.	2 Amount rece other docum	Amount received in advance for services for which bills/ivvoices/cha other documents have not been loused Amount toxable on roceipt back under third provise to Aules(1) of 3			0.0149555-55559		0	0	
61.	Amount taxa Rules, 1994 been (saued	ble on receipt basis for which bills/invoic	under third previs es/challans or any	other documents	have not		0	0	
81.	other docum	Amount taxeble for services provided for which bills/Invoices/challers or any other deciments have not been leased. Flamer equivalent of after considerations charged, if any, in a form other than					0		
BI.	money			(C22000)		0	٥		
81.		rbich Service Tax is p	dal reverse charge			9	q		
B1.	B1.7 = (at	1+ 61.2 + 81,3 +				0	0		
81.		ged against export o ged for exempted se		ber Phan		0	0		
85.1	export of ear	vice given at 81.8 as ged as Pure Agent	vd above]	as per per consiste Care	0.010		9		
BL.1					_		0	- 9	
81.1	4.000	red as abatement rount claimed as dec	artien.				0		
-	(please speci	N 1 nt claimed as Dedu				_	9	0	
81.1	81.13 = (8)	1.8 + 51.9 + 51.10	+ 91.11 + 81.1	2)			9	D	
B1.1	81.14 = (8:	1.7 - 81.13]	- 100				0	0	
81,1	Service Tax	Rote-wise breaku	of NET TAXABL	E VALUE(B1.14)	:Advalarem it	ate			
No.		Taxab)	e Rate				Texable	Value	
	Tax Rate%	Swachb Bharat Cess %	Krishi Kolyan Cass %	Education Coss Rate%	Secondary of Higher Education C Rate/h		lpr-Jun	Jul-Sept	Total
(1)	0	0				.0	- i	0	q
1,16	Specific Rate(a	pplicable as per Re	rie 6 of ST Rules)	_	-			
No.		Taxabi	s Rate	200000000000000000000000000000000000000			Taxable	Units	
	Specific Rate	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Cens Rate%	Secondary A Higher Education C Rate%	200	pe-Jun	Jul-Sapt	Total
(2)		0	0	0	10000	0	0	0	6
17	Service Tax pay	able				4		TITLE F	d
10	Less R&D Cess	payable				0			
.19	Net Service Tax 81.19 = (Bl.17					0			0
.20	Education Cess			1	_				4

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							200	
81.21	Secondary & Higher Education	Cess payable			o		9	
81.22	Swatch Bharat Cest payable 5 81,15	ased on entries i	n		0		0	_
91.23	Swachh Sharat Cess payable b 81,16	issed on entries i	•		o o			
51.24	Total Swachh Bharat Coss pay (81.24 = \$1,22 + \$1.23)	able			9	0		_
	Krishi Kalyan Cess payable has surial number 81.15	sed on entries in			q	5	0	_
81.26	Krishi Kalyan Cess payable bas serial number 81,16	and an entries in			o			7
B1,27	Total Krishi Kalyan Cess payable 81.27 = 81.25+81.2630C 8					q		
COMPUT DISTRIB A9	ATION OF SERVICE TAX (TO B			MLE TO PAY SERVEC		Seb Clau	_	tci
Desc	Description of Taxable Services Works contract ser					(exe)	sr)	_
						-V		
	Taxable Servic	e for which Tax is	being pa	id Works contract o	ervice			
Ass	casee is liable to pay Service T	ax on this taxabl	e service	15		19 - 58		_
A10	I.1 A Service Provider under Se	ection 68(1)	Yes	A10.2 A Service i	Receiver under Sc	ection 68(2)	No	_
A10 A10	.3 A Service Provider under pa	ertial reverse	Ma	A10.4 A Service i	teceiver under po	artial reverse	No	_
A10	ret under provise to Section 6 .5 If covered by A10.3 above,	then the		A10.6 If severed by A10.4 above, then the				
Serv	centage of Service Tax Payable vice	t as Provider of	0	percentage of Se Service	rvice Tax Payable	as Recipient of	0	
				MAXXIII .				
411	EXEMPTIONS		-		-			
-	Has the assessed availed bene	and the second second			H			
	If reply to ALL 1 fo 'Y', please		_		ation under which	h such exemption	is avai	ted
SLNo			Netification	on Number			5	LN
1								_
112	ABATEMENTS	1007222					T.E.	
12.1	Has any abatement from the vi	alue of services b	een claim	e¢('Y'/'N')	м			
12.2 1	reply to A12.1 is 'Y', please fo	ernish Notification	n No. and	SLNo in the Notifica	tlan under which	such abatement	is availe	d
Sl.No			Notificatio	n Number			Si	No
1							_1	
13	PROVISIONAL ASSESSMENT							
13.1	Whether provisionally assesses	(יאי/יאי)		- to -	R _			
13.2	U reply to A13.1 is 'Y', plasse	furnish Provision	al Assess	ment Order No. & Da	te			
	Provisional	Assessment Ordo	of Max			Date		
ART - F	VALUE OF TAXABLE SERVICE	LND SEQUER TAX	CREVARY				_	-
ART - BI		AND BENTILE IN	PATABLI	FOR SERVICE F	enumes.		_	-
	i	- Augustus		POR SERVICE I		ful days		_
\$1 No.	Gross Amount	Quarter			Apr-Jun	Jul-Sept 0	Tutal	_
	(excluding amounts received in which bills/involces/challens or for which bills/involces/challens	any other decumen	t may not	have been based)	3			

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	stanviole provi	ides) or to be provid	ed[lectuding expor	t of service and ex	ampted	4	3	1	
83	1.2 Amount rece	fixed in advance for	services for which			-		_	
-	Amount taxa	grits have not been the on receipt basis for which bills/involu-	Maryler Daird provin	on the British () of the	and the state of	-	-	0	
7.11	1 4 6 60 1 5 5 6 6 0						- 1	9	
51	10 Index discrete	ble for services pro- ents have not been	911105				g	9	
81	Institley	alant of other corole		2.75	Character for		0	a	
81		wich Service Tax is	gayabic under part	tial reverse charge		71	0	0	
81	.7 Gress Taxet 81.7 = (Bi	ole Amount . 1+ 81_2 + 81_3 +	01.4 + 81.5 +	81-6)			0		
N1.		ged against export o			8		a		
81.	.9 Amount chan	ged for exampted as vice given at 81.8 a	ervice provided or	to be previded (or	ner than		a		
81.	91930 0000000	ged as Pare Agent	3.552.150				0	- 1	
BL	11 Amount dain	ed as abatement					-	- 1	
81.1	12 Any other am	ount dialmed as dec	duction,				1	-	
51.1	(please specif	it claimed as Dedi	0752	-	-			-	
81.5	81,13 = (B)	Value Value	2)		-	0			
81.1	B1.14 = [81	The state of the s					q	a	10
SI No.		Rate-wise breaku	p of NET TAXABL In Rate	E VALUE(B1.14)	Advalorem	Rate			
	Tax Rate%	Swachh Bharat		Education Case			Taxable 1		
		Cess %	Cess W	Rate%	Secondary Highe Education RateV	Coss	Apr-Jun	Jul-Sept	Total
(1)		0	.0	0		0	0		-
	Specific Rate	Late of the second	Water Marketon	W.E. constitute Water					
- 1		Swachh Bharat Cess %	Crishi Kalyan Cess %	Rate%	Secondary Higher	#	Apr-Jun	Jul-Sapt	Total
(Z)	0	Cett No	Cess %	Ratati		Cere	AgriJun	Jul-Sapt	Total
(2)				Rate% 0	Higher Education	Cess	Agr-Jun 0	Jul-Sapt 0	Total
		Cess %	Cess %	Ratati	Higher Education	Cere	Agr-Jun 0	Jul-Sapt 0	Total
1.17	0	Cerr %.	Cess %	Ratati	Higher Education	Cere	Aprilun 0	Jul-Sopt 0 0	Total
1.17	© Service Tax pay	Gest %	Cess %	Ratati	Higher Education	Cere	AgriJun 0	Jul-Sopt 0 0	Total 0
1.18	© Service Tax pay. Lear R&D Cere p Net Service Tax	Gest %- o able sayable payable - H1.18)	Cess %	Ratati	Higher Education	Cere	Agr-Jun 0	Jul-Sopt 0 0 0	Total
1.17 1.18 1.19 1.20	Service Tax pay. Less R&D Cere p Net Service Tax 21.19 = (81.17 Education Cuss p Secondary & Hig	Gest % payable payable - H1.18) payable her Education Cer	Cess %	Ratati	Higher Education	Cere	Agr-Jun 0	Jul-Sopt 0 0 0	Total
1.18 1.19 1.20 1.21	Service Tax pay. Lear R&D Cere p Net Service Tax 91.19 = { 81.17 Eshecation Cere p Secondary & Hig Swechh Sharat (81.15	Gest % o able sayable payable - B1.18) payable ther Education Cest Cast payable base	Cess % 0	Ratati	Higher Education	Cere	Agr-Jun 0	Jul-Sopt 0 0 0 0	Total
1.17 1.18 1.19 1.20 1.21 1.21	Service Tax pay. Less R&D Cess p Net Service Tax 21.19 = (81.17 Education Cass p Secondary & Hig Swachh Sharat C 81.15	Cess % o able sayable - 81.18) sayable her Education Ces cess payable base cess payable base	cess % 0 ce payable d on entries in	Ratati	Higher Education	Cere	Agr-Jun 0	Jul-Sapt 0 0 0 0	Total
11.17 11.18 11.19 11.20 11.21 11.22	Service Tax pay. Leax R&D Cess p Not Service Tax 21.19 = (81.17 Estection Coss p Secondary & Hig Swachh Sharat (81.15 Swachh Sharat (81.16 Total Swachh Sh (81.24 = 81.22 -	Cess % opassis payable payable payable her Education Ces cess payable base cess payable base arat Cess payable	Cess % 0 an payable d on entries in	Rate%	Higher Education	Cere	AgriJun	2ut-Sapt 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0
11.17 11.18 11.19 11.20 11.21 11.22 11.22 11.23	Service Tax pay. Lear R&D Cess p Net Service Tax 81.19 = { 81.17 Eshecation Cess p Secondary & Hig Swachh Sharat (81.15 Swachh Sharat (81.16 Krishi Swachh Sh	Gest % o able sayable payable - 81.18) payable ther Education Cer cers payable base cess payable base arat Cess payable base 4 81.23) se payable based .15	cess % 0 as payable d on entries in d on entries in	Rate%	Higher Education	Cere	Agridum	2ut-Supt 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0
11.17 11.18 11.19 11.20 11.21 11.22 11.23 11.24 11.25	Service Tax pay. Less R&D Cess p Met Service Tax 21.19 = (81.17 Education Cess p Secondary & Hig Swachh Sharat (81.15 Swachh Sharat (81.16 Total Swachh Sh (81.24 = 81.22 c) Krishi Kelyen Cesserial number 83 Krishi Kalyan Cesserial number 83	cess % opable payable - H1.18) payable her Education Cesses payable base cess payable base lenst Cess payable base lenst Cess payable based .15 cs payable based .15	cess % 0 as payable d on entries in d on entries in	Rate%	Higher Education	Cere	AgriJun	2ut-Sapt 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0
11.18 11.19 11.20 11.21 11.22 11.22 11.23	Service Tax pay. Less R&D Cess p Met Service Tax 21.19 = (81.17 Education Cess p Secondary & Hig Swachh Sharat (81.15 Swachh Sharat (81.16 Total Swachh Sh (81.24 = 81.22 c) Krishi Kelyen Cesserial number 83 Krishi Kalyan Cesserial number 83	cess % opable payable - 81.18) payable ther Education Cesses payable base cess payable base ther Education Cesses payable base ther Education Cesses payable base there is a payable based the cess payable based	cess % 0 as payable d on entries in d on entries in	Rate%	Higher Education	Cere	Agridus	2ut-Sopt 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0
11.18 11.19 11.20 11.21 11.22 11.22 11.23	Service Tax pay. Lear R&D Cerr p Net Service Tax 81.19 = (81.17 Estecation Crar p Secondary & Hig Swachh Sharat (81.15 Swachh Sharat (81.16 Total Swachh Sh (81.24 = 81.22 - Krishi Kalyan Co aurial number 81 Total Kalyan Cerral number 81 Total Krishi Kalyan Cerral number 81 Total Krishi Kalyan Cerral number 81	cess % opable payable - H1.18) payable her Education Cesses payable base cess payable base lenst Cess payable base lenst Cess payable based .15 cs payable based .15	cess % o n payable d on entries in on entries in on entries in	Rate%	Higher Education	Cese 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	2ut-Supt 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0

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-		rom st-3		
CT	Amount of Service Tax deposited in advance	q	.0	
C1.1	Swachh Bharat Cass deposited in advance	q		
CL2	Krishi Kalyan Cess deposited in advance	9	0	
£5	Amount of Education Cers deposited in advance	0	0	
C3	Amount of Secondary & Higher Education Cess deposited in advance		0	
C4	Challan Nes & Amount			
Si. No.	Challan Number(CEN)		Amount	
1				
PART-	D SERVICE TAX PAID IN CASH AND THROUGH CENV	AT CREDIT		-
Servic To be	e Tax, Education Coss, Secondary & Higher Education Cos Glied by a person liable to pay Service Tax and not to be f	s, Swachh Sharat Cess,Krishi K illed by an Input Service Dietrit	ulyan Cuss and other amou	ints paid
Si No.	Quarter	Age-Jun	Jul-Sept	Total
D1	In cash	0	0	
02	By CENVAT Credit (not applicable where the Service Tax is liable to be poid by the recipient of pervice)	0	0	1
0.2	By adjustment of amount paid as Service fax in advance under Rule 6(1A) the ST Rules		ø	
D4	By adjustment of excess amount pole carrier as Service Tax and adjusted, by taking credit of such excess Service Tax pold, in this period under Rule 6(3) of the ST Rules		0	
D5	By adjustment of escass amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	a	0	,
D6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Rentling of Immovable groperty, on account of son evalement of deduction of Property Tax paid and adjusted in this period under Rule	a	0	-
10.7	6(4C) of the ST Rules By Book Adjustment in the case of specified Govt	0		-
Dis.	Dispersional Total Tax Paid Total Tax Paid DE = (D1 + D2 + D3 + D4 + D5 + D6 + D7)			
ART - I				
-	Swachh Bharat Cess Paid in Cosh By adjustment of amount poid as SBC in advance under	0	0	
an.e	Rule 6(14) of the ST Rules		0	9
DAS	By adjustment of excess amount pole carrier as SBC and adjusted, by taking credit of such excess SBC paid, in this period under Rule 6(3) of the ST Rules		a	0
DA4	By adjustment of excess amount poid earlier as SBC and adjusted in this period under fluie 6(4A) of the ST fluies	0	a	0
344.1	By adjustment of excess amount peld earlier as SBC in respect of service of Renting of Immovable Property, on account of non-exaliment of deduction of property tax peld and adjusted in this period under Ruite 6(4C) of the ST Ruises	0	o	100
Day !	By Book adjustment in the case of specified Sovernment departments	4	0	
	Total Swachh Bharat Cost Paid DAE = (DA1 + DA2 + DA3 + DA4 + DAS)	0	0	
	- KATSHE KALYAN CESS (KKC) PAID IN CASH AND THROU	JOH CENVAT CREDIT		
081	Di cash	D	0	
082 1	By CENVAT credit (not applicable where the service law is liable to be paid by the recipient of service) of the ST Rules			
003	By adjustment of amount paid to service tips in advance	o.	0	. 19
084	by edjustment of excess amount paid earlier as service fax and adjusted, by taking credit of such excess service ax paid, in this period under Rule 5(3) of the ST Rules	0		
085	By adjustment of excess amount paid earlier as service lax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	- 8
086	A recomment of excess amount paid earlier as survice as in respect of service of Realting of Intercoalse Property, on account of non-availment of debatton of property tax paid and adjusted in this period under Rule (ACL) of the ST Rules	0		
	by back adjustment in the case of specified Government	D	9	

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DBB	Total Krishi Kalyan Cess paid DBB=DB1+DB2+DB3+DB4+DB5+DB6+DB7		9	2	0	
PART	- E EDUCATION CESS PAID IN CASH AND THRO	USH CENVAT CRED	IT	-		
E1	In cash		0		0	_
п	By CRAWAT Gradit (not applicable where the Service Tex is liable to be paid by the recipient of service)		D			
E3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) the ST Rules		0		4	-
E4	By adjustment of excess private paid earlier as Service Tax and adjusted by taking credit of such excess Service Tax gold, in this period under Rufe 5(3) of the ST Rufes		a		0	
ES	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the 51 Rules		0			
EE	by equatment of excess amount paid earlier as Service. Tax is respect of service of Renting of Emmissable Property, on account of son-availment of deduction of Property Tax paid and adjusted in this period under Rule 6(4C) of the ST Rules.	Iment of excess amount paid earlier as Service spect of service of service of Rending of Immovable on account of son-availment of deduction of Tax paid and adjusted in this period under Rule				
E7	By Book Adjustment in case of specified		0		-	_
68	Govt Departments Total Education Cass Paid				8	
-	E8 = (E1 + E2 + E3 + E4 + E5 + E6 + E7)		D.	-	0	_
PART -	F SECONDARY & HIGHER EDUCATION CESS PA	ID IN CASH AND TO	HROUGH CEN	VAT CREDIT		_
FI	In cash	3.0			0	
F2	By CRNWAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)		0		0	
P3	By adjustment of amount paid as Service Tax in advence under Rule 6(1A) the ST Rules		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 fluid 6(3) of the ST Rules.		0		D	
FS	by Adjectment of excess arount point contex as Service Tex and adjusted in this period under Rule 6(4A) of the ST Rules					
rs	by adjustment of excess amount peld earlier as Service Tax in respect of service of Renthing of tempovable Property, on account of non availment of deduction of Pagenty Tax pald and adjusted in this period under Rula 6(45) of the ST Rules		0		a	
F7	By Book Adjustment in case of specified Govt Oppartments		0		0	
F8	Total Secondary And Higher Education Coss Paid PS = (F1 + F2 + F3 + F4 + F5 + F6 + F7)				0	
ART -	G ARREARS, INTEREST, PENALTY, ANY OTHER A					
-	Arrears of Revenue(fire amount) paid in cash	MODRI ETC., PAID	1	0	9	
	Arrears of Revenue (Tax amount) pold by utilising CENVAT	reads.		0		_
255	Arrears of Education Casa pold in cash	-		_	0	
-	Arrears of Education Case paid by utilising CENNAT credit	-		0	0	
	Arrears of Secondary & Higher Education Coss pale in cash				0	
	Arrears of Secondary & Higher Education Coss pare to case			0	D	
-	Amount paid in terms of Section 73A of Finance Act, 19	94 -		a	D D	74
	Interest paid (in cash only)			0		_
G9 /	Penatty paid (in cash anly)			0		
Gto /	Amount of Late Fees paid, If any	7.1		0	0	
	Any Other Amount paid, (please specify)			0	0	-
G12 r	Total payment of Arrears, Interest, Penalty and any et mode Embep 512 = { 61 + 62 + 63 + 64 + 65 + 66 + 67 + 68 + 6			0	0	. 0
	Ameans of Swachh Bhoret Cess paid in cash			0	0	
G14 I	interest on Swachh Bhorst Cass peld in cash		-	0	0	0
315 3	Penalty on Swachili Sharat Casa paid in cash	-		0	D	0
16 7	fotal payment of Arroars, Interest, and Penalty on St	wachh Bharat			0	-

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	Cess G16 = (G13 + G14 + G15)		I		- 1		- 1	
G17	Arrears of Krishi Kalyan Cass paid in c	ash .			0		0	- 1
618	Arrears of Krishi Kalyan Cess paid by a	Hillsing Cenvat C	radit		0	_	0	
019	Interest on Krishi Kalyan Cess paid in	cash			0		0	- 1
G20	Penalty on Krishi Kalyan Coss pold in a				0		0	
621	Total payment of arrears, interest, panalty on Krishi Kalyan Coss						-	
-	621= G17 +G18+G19+G20 0							- 31
PART-	н							
H1	DETAILS OF CHALLAN (vide which Ser Higher Education Cess and other amou	vice Tax,5wachh nts have been pa	Bharat Cass,Kris Id In cash)	hi Kalyan Ce	ess, Educat	ion Cess, :	Secondary An	d
SI Na.	Quartor	Challan	Number(CIN)			38	Amount	
1								
н2	03, 04, 05, 05, 07; 0A2, 0A3, 0A4, 0, 011 and 013 to 015 and 017 to 010	44.1 ,DAS; DB3, C	084, D85, D86, D	87; E3, E4, I	ES, EG, E7	F3, F4, F5	i, P6, P7; & G	1 to
85. No.	SI Sin and decided and a single singl						Ameun	it
1		- 72 3	12	- 18			0	
11.1							No	
Distribu								
10003	THE PROPERTY OF THE PARTY OF TH		100	en and on	3240174	Olotten Ex	CONFIED EXC	Lane
_								
11.2	2 Whether manufacturing any assimpted excitable goods("Y/N") If reply to 11.1 OR (1.2 % ", whether exclusively engaged either in the provision of exampled services or in the						No	
I 1.3	manufature of exempted goods (refer to ru	fe 5(2) of the CSN	VAT Credit Aules 20	204] ["1"/"1"]			No	_
1.2.1	If reply to 11.3 is 'M' (i.e., providing both a equal to 2%/7%/6% of value of the value 2004('Y)''N')	sempted and non-e of exempted service	es/goods under rul	vices), Whell e 6(3) (I) er	ter paying CENVAT Cr	an amount edit Rules,	Yes	
fanswe	r to 11.3.1 is 'N' (i.e., opting to pay under R	ulc 6(3)(1) read wi	th rule G(3A) of CE	NWT Credit	Rules, 2004	(), then -		
I 1.4	Value of exempted goods manufactured du	ring the preceding	financial year					
1 1,5	Value of exempted services provided during	the preceding fina	ancial year					-
11.6	Total value of exempted goods manufa [refer to E in rule 6(3A)(b)(iv)] 11.d=(ces provided duri	ng the prec	eding fine	ncial year		-
1 1.7	Value of non-exempted goods manufacture		ding financial year					-
11.8	Value of non-exampled services provided d	uring the preceding	financial year		- 232			
1 1.9	Total value of non-exempted goods ma year 11.9m[11.7+11.6)	mufactured and a	ervices provided	during the	preceding	financial		
1.10	Total value of goods manufactured and in rule 6(3A)(b)(iv)[II.10=(II.6+II.9)		od during the pro	ceding finan	icial year	[refer to F		-
No.	Details of Credit		Apr-1	lun		,	ul-Sept	
I 1.11	Total credit of inputs and input services to	ken [refer to T			5			-
2.11.1	in rule 6(3A)(b)) Innisphie credit (refer to A in rule 6(3A)(b)	1031			_	-		-
	5.3 Ineligible credit (refer to A in rule 6(3A)(b)(b)) 5.3 (Bigible credit (refer to 6 in rule 6(3A)(b)(b))							
	Common credit (refer to C in rule 6(3)	And the second second			-		-	_
1.11.3	T1.11.3=[I1.11 - (I1.11.1+I1.11.2)] Ineligible common credit (refer to D i	n rule 6(3A)			۰			9
	/hV/hd/1			65				
1.11.4		CONTRACTOR OF THE PARTY OF THE						_
1.11.4	Gigible common credit (refer to G in rule of G=C-D	((v)(d)(AE)			0			0
1.11.5	Sigible common credit (refer to G in rule of G=C-D 1.1.11.5=(11.11.3 - 1.1.11.4) Amount reversed under rule 6(35) for				-	_		0
1.11.5 1 1.12	Sigible common credit (refer to G in rule (G=C-D L1.11.S=([1.11.3 - [.1.11.4)	banking	T RULES, 2004		0			0

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	Value of exempted goads degred	.0				
-	Value of exempted services provided	0				
	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by debiting CENVAT Credit account	0				
200	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by cash	a				
1 2.5	Total amount paid under Rule G(3) of CENVAT Coedit Rules, 2004 2-5 = IZ.3 + IZ.4	0				
I 3 CEN	WAT CHEDIT TAKEN AND UTILISED					
_	ETAILS OF CERVAT CREDIT OF SERVICE TAX AND	CONTRAC PARTY NAMED AND ADDRESS OF THE PARTY NAMED AND ADDRESS				
SI No.		The second secon	ILIZATION T			
13.1.1	1 Opening Balance	Apr-Jus	-	Jul-Sept		
-	Credit takes		•			
I 3.1.2	I on inputs					
-	2 on capital goods		0			
-	9 on Input services received directly		0			
	4 as received from Input Service Distributor					
-	5 from later unit transfer by a LTU		0			
	any other credit taken,		0			
	TOTAL CREDIT TAKEN 7 I 3.1.2.7 = (I 3.1.2.1 + I 3.1.2.2 + I 3.1.2.3 +	13.1.2.4	0			
X 3.1.3	+ I 3.1,2.5 + I 3.1,2.6) Credit Utilized					
3.1.2.	1 far payment of Service Tax		-1			
-	2 for payment of Education Coss on taxable services		9			
	for payment of Secondary And Higher Education Cox	n on taxable services	-			
3.1.3.4	for payment of excise or any other duty		0			
	towards clearance of input goods and capital goods r	removed as such er	_			
	after use Towards inter unit transfer to LTV		0			
3.1.3.7	No. by Array Co., and the second second	ort Credit Rules, 2004				
-	for any other					
3.1.3.8	payments/adjustments/reversal, (alease specify)		a			
3.1.3.9	TOTAL CARDIT UTILISED 13.1.3.9 = (13.1.3.1 + 13.1.3.2 + 13.1.3.3 + 1 + 13.1.3.5 + 13.1.3.6 + 13.1.3.7 + 13.1.3.8)	13.13.4	0			
13.1.4	Closing Balanca of CENVAT credit 1 3.1.4=((I 3.1.1 + I 3.1.2.7)-I 3.1.3.4)		0	merec i.e.		
	TAILS OF CENVAT CREDIT OF EDUCATION CESS T	AKEN AND UTILISATION THEREOF-				
SI No.	Details of Credit	Apr-Jus		Jul-Sopt		
1 3.2.1	Opening Balance of Education Coss		0			
13,2,2	Credit of Education Cess taken					
	en Inputs		0			
-	on capital goods		0			
	on input services received directly		0			
3.2.2.4	as received from Input Service Distributor		0			
-	from inter and transfer by a LTU		D			
3.2.2.6	(please specify)			0		
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	3.3.2.4		0		

https://www.acss.gov.hr/STASE/ul/jsphet/getst3v4data/ls.do?type=lsst8periodCovered=042017

13332 600	seament of Education Cess on goods & services wands payment of Education Cess on clearance of input goods and	9	
1 Chi	pital goods removed as such or after use wards inder unit transfer to LTU	0	
The second second second	any other	0	
13.2.3.4 pp	vments/adjustments/reversal , ease specify)	0	
13.63.5 13	tal credit of Education Cess willised 1.2.3.5 = { 13.2.3.1 + 13.2.3.2 + 13.2.3.3 + 13.2.3.4 }		
13.2.4	raing Balance of Education Cess 1.2.4 = ([1 3.2.1 + 1 3.2.2.7) - 1 3.2.2.5)	0	
I 3.3 DETAIL	S OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION	CESS (SHEC) TAKEN & UTILIZATI	ON THEREOF.
Si No.	Details of Credit	Apr-Jun	Jul-Sept
13.3.1 Op	ening Balance of SHEC		301 0005
13.3.2 Cre	edit of SHEC Cess taken		
1 3.3.2.1 en i	inputs	a	
3.3.2.2 on a	Capital goods	0	
	input services received directly	0	
	received from Input Service Distributor	0	
_	n Inter unit transfer by a UTV		
2 2 2 6 any	other credit taken,		
Tot	ase specify) all credit of SHEC taken	-	
3,3.2.7 1 3.	3.2.7 = (13.3.2.1 + 13.3.2.2 + 13.3.2.3 3.3.2.4 + 13.3.2.5 + 13.3.2.6)		
1 3.3.3 Cres	dit of SHEC Utilised		
	payment of SHEC on goods & services	0	
3,3.3.2 town	ands payment of SHEC on clearance of input goods and capital goods oved as such or after use	0	
3.3.3.3 fews	ards later unit transfer to LTU	0	
3.3.3.4 payr	iny other mentyledjustments/reversal , ass specify)	0	
3 2 3 5 Tota	al credit of SHEC utilised 3.3.5 = (I 3.3.3.1 + I 3.3.3.2 + I 3.3.3.1 + I 3.3.3.4)	0	
Clas	ing Balance of SHEC 3.4 = ((1 3.3.1 + 1 3.3.2.7) - 1 3.3.3.5 }		
LA DETAILS	OF CENVAT CREDIT OF KRISHI KALYAN CESS TAKEN & UTILES.	ATTOM YUMBERS Son	
SI No.	Details of Credit	Apr-Jun	Jul-Sept
	ning Balance of Krishi Kalyan Coss	0	Ser-aupt.
	Sit of Krishi Kalyan Cess taken		
	aput services received cirectly		
_	pot services receives or ectry	0	
_		0	
	other credit taken (please specify) credit of Krishi Xalyan Cess taken 13.4,2,4=		
3.4.2.4 (13.4	.2.1+13.4.2.2+13.4.2.3)	0	
	lit of Krishi Kalyan Cass utilised		
3.4.3.1 for p	payment of Krishi Kalyan Cess on services		
3.4.3.1 for p	rayment of Krishi Kalyan Cess on services ny other payments/adjustments/ sai (alcese specife)		
3.4.3.1 for p 3.4.3.2 for se 3.4.3.3 Total	ny other payments/adjustments/ trai (altese specify) credit of Krishi Kalyan Cesa utilised IS.4.3.3= (IS.4.3.1+I3.4.3.2)	0	
3.4.3.2 for p 3.4.3.2 for a sever 3.4.3.3 Total	ny other payments/adjustments/ sai (altese specify) credit of Krishi Kalyan Cesa utilised 13.4.3.3= (13.4.3.1+13.4.3.2) ng Balence of Krishi Kalyan Cesa 13.4.4=((13.4.1+13.4.3.4)-	0	
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3.4.3.1 for p 3.4.3.2 for a 3.4.3.3 Total 3.4.4 Close 3.4.4 D.4.3	ny other payments/adjustments/ Sal (please specifs) credit of Krishi Kalyan Cesa utilised (3.4.3.3= (13.4.3.1+13.4.3.2) ing Balence of Krishi Kalyan Cesa (3.4.4=((13.4.1+13.4.2.4)- 3.3) LF ASSESSMENT MEMORANDUM are that the above particulars are in accordance with the recon-	0	

https://www.aces.gov.in/STASE/uit/spirel/getst3v4details.do?type=tast&periodCovered=042017

Neme	SOHAM MODE		
Place	SECUNDENABAD	Date	15/08/2017
Revised Date URT - L If the return has been prep TRP/CFC'), furnish further details :	ored by Scrvice Tax Ratum Preparer or Certifled Facilities to below	lion Contar(h	ereisafter referred to
URT - L. If the return has been prep	ti scion	lien Center(h	ereinalter referred to
ART - L. If the return has been prep TRP/CPC'), furnish further details :	Identification No. of STRP/CFC	lion Center(h	ereinafter referred to

18/09/2021, 16:42

Central Excise

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

Dashboard Track Challen View Challan

Details of Taxpayer Summary View

y Details Previous floating Companies Companies	
17/09/2021 161,913.00 Reserve Bank of Offline RTGS 06:01:36 India Tran	GIN CONTRACTOR CONTRAC
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https://cblo-gst.gov.in/cbeo-portal-u/

明確にはないなどのではない。	A Centr	Central Board of Indirect Taylor and Property	avec and other		
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		e Keceipii o centraits por asservo e Taxipavine i s	Salsery e Taxip symen		
	2205458421	CTIN Date:	12/5/22 3:43 PM	CTIN Expiry Date:	27/5/22 12:00 AM
Payment Particular Section 5					
Transaction Acknowledgement Number:		302051220220343506541601833889	1423369		
13 Reference Number:		0620008TYO01015122022034518688	34518688		
CIN;		20220526173306370641	- Commence	CIN Date :	36.05 3679
Name of the Bank:		Reserve Bank of India		BSR Code :	770-00-00
Ontalls of the Assassae 1870 Ft.					
Registration Number:	AAHFG0711BST001		Assessee Name :	GREENWOOD ESTATES	STATE OF THE STATE
Address: SC	SOHAM MANSION 8-4-18	AM MANSION 5-4-137/3 & 4 SOHAM MANSION M.G.ROAD SECUNDRABAD HO MG ROAD	ROAD SECUNDRABAD HO	MG ROAD	
Mobile Number: 85	9502288200		Email ld:	Jayaprakash@modiproperties.com	rifes.com
Commissionerate : SE	SECUNDERABAD	Commissionerate Code :	vo vo		
Division :	SECUNDERABAD	Division Code:	10		
Range: RV	RAMGOPALPET4	Range Code :	2	Location Code:	YOUTO
		The State of	Deposits		
Central Exciser Service Tax		Description of Duty	Accounting Code	g Code	Amount Tendered
ST	90	Other Taxable Services	1480		9328
Total Amount (in Rs.)	9228				
Total Amount (in Words.)	Rupees Nine	Rupees Nine Thousand Three Hundred and Twenty Eight Only	Twenty Eight Only		
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NOTES					KIND OF STREET STREET
 Status of the Transaction can be tracked under "Track Challan" under Menu->Epayment Payment status will be set as "PAID" for this Transaction 	tracked under "Tra-	ck Challan" under Menu>	Epayment		
3. This is a system generated Receipt	Dt the time removed	ration.			

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		.	e-Receipt for Central Excise & Service Tax Payments	o & Service Lax Payment		
CTIN Number:	2302516368	99	CTIN Date:	1/2/23 2:59 PM	CTIN Explry Date:	18/2/23 12:00 AM
Payment Particulars				· · · · · · · · · · · · · · · · · · ·	である。 では、 では、 では、 では、 では、 では、 では、 では、	· 田本の · 田本
Transaction Acknowledgement Number:	ent Number :		IG2020120230259204169291471388	1471388		
1G Reference Number:			002000STYCO1012012023030716882	30716882		
CIN:			20230207170148745136		CIN Date :	07-02-2023
Name of the Bank:			Reserve Bank of India		BSR Code:	
Details Of the Assesses		SECTION SECTION		(株式) (株式) (株式) (株式) (株式) (株式) (株式) (株式)	· · · · · · · · · · · · · · · · · · ·	在 · · · · · · · · · · · · · · · · · · ·
Registration Number:	AAHFG0711BST001	1857001		Assessee Name:	GREENWOOD ESTATES	TES
Address:	SOHAM MA	NSION 5-4-18	MANSION 5-4-18773 & 4 SOHAM MANSION M.G.ROAD SECUNDRABAD HO MG ROAD	S.ROAD SECUNDRABAD HO	MG ROAD	
Mobile Number:	9502288200			Email Id:	Jayaprakash@modiproperties.com	roperties.com
Commissionerate:	SECUNDERABAD	чвар	Commissionerate Code :	۸o		
Division:	SECUNDERABAD	MBAD	Division Code:	10		
Range:	RAMGOPALPETH	LPET-4	Range Code :	ы	Location Code:	Y00101
			2 Details of	Details of Deposits		1000年十五日本の後の
Central Excise/ Service Tax	rvice Tax	٥	Description of Duty	Accounting Code	ig Code	Amount Tendered
ST		ao	Other Taxable Services	1480	0	80583
Total Amount (in Rs.)		80583	- N			
Total Amount (in Words.)		Rupoes Eighi	Rupees Eighty Thousand Five Hundred and Eighty Three Only	d Eighty Three Only		
Payment Mode:		offline	Commission of the Commission o	Payment Channel:	RG	
NOTES:		Section and the section of the secti	NOTES:			京师医子院是古田城(24年)的城市
2. Payment status will be set as "PAID"	e set as "PAID" for	for this Transaction	oction	-challing III		
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Annexure-111



SECTION OF THE PROPERTY OF THE

జీఎస్టీ మరియు సెంట్రల్ పన్ను కమీషనర్ కార్యాలయం పైదరాబాద్ అప్పేల్స్-(II) కమీషనరేట్ 7వఅంతస్తు, GSTభవన్:LB స్టేడియంరోడ్, బపీర్బాగ్, హైదరాబాద్, పిన్-500004 जीएसटीऔरकेंद्रीयकरआयुक्तकाकार्यालय, अपील-(II)हैदराबादकिमश्रेरट 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.hydappealsz@gov.in

अपीनसं : Appeal No: 30 /2021 (SC) ST /1243 OIO No. 07/2021-22-SEC-ADJN-ADC(ST)Dt. 29.07.2021. DIN-20221056DN0000444A11

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

जारीकरनेवालेआधिकारी: पी.देवराज,आयुक्त,अपील-II,जीएसटीवकेन्द्रीयकर,हैदरावाद

Passed by

: P.DEVARAJ, COMMISSIONER OF GST &CENTRAL TAX,

APPEALS-II, Hyderabad

प्रस्तावना / PREAMBLE

1	आदेशज्ञिकनामजारीकियागयाहेउसव्यक्तिकेनिजीउपयोगकेतिएयहप्रतिमुफ्तमेदीजातीहे।				
	This copy is granted free of cost for the private use of the person to whom it is issued.				
1,	कोईभीनिपोरितीइसआदेशसेअसहमतहाँतोवेवितःअपिनियम, १९७४ कीधारा १६				
(a	केअंतर्गतसीमानुत्क,उत्पादशुल्ककरेपाकरअपीतअधिकरण,केपीयवेंच,प्रथमतत,हेदराबादमेट्रीजलआपूर्तिऔरखैवरेजदोर्डङ्मारत(पीक्षे केहिस्से), खैरताबाद, हैदराबाद, तेर्तगाना-90004केसमक्षअपीतदायरकरसकतेहैं।				
	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.	केन्द्रीयजसादशुन्कअधिनियम्,१९४४ कीक्षरा ३५ एक्केश्चंड (११) केअनुसार,धारा ८५ कीउप-धारा (५)				
(b	मॅशंदर्भितआदेशव्यनिर्णकविरुद्ध अपीतकेतिए,अपीतकर्ताकोनिर्णययाजिसआदेशकेविरुद्ध अपीतकीगईहोउशके अनुसरणकेतिएकरका,				
)	ऐसेमामतेमेंजङ्गकरबाकरऔरदंडविवादितहो,यादंडका,जहाँऐशादंडविवादितहो,दशप्रतिशतजमाकरनाहोगा : सेवाकरकेमामलोंमें,एफ्रप् 1994 कीथारा 83 केप्रभावशेजीप्रनिवनकीक्षात 35 एफलाबूहै।				
	As per clause (iii) of Section 35F of the CEA,944, 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-	उपभारा (1) [वाउपभाषा (2) शाउपभाषा				
	(2ए)[केअंवर्गवपत्येकअपीनविसआदेशकेविरुद्धअपीनविज्ञाजागाङ्गीयकश्चरेशकेविधारितीद्वारामासकरनेकीवारीवसेवीनवहीनेकेशीवर (भूष्यक्षायुक्तीकाक्षायुक्तीकीनवित्रि) केलकास्त्रकेविष्यामनाहो, सावर्गकियाजानामाहित्।				
	Every appeal under sub-section(s) [or sub-section(a) or sub-section(2A)] of Section 86 of FA,9994 shall be filed within three months 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.				

OIA No.HYD-SVTAX-SC-AP2-061-22-23-ST dt.31.10.2022

	the state of the s					
4.	वैदा १ मृतस्यित्रभाषितस्यविक्तस्यति ५/ एनस्य एनस्य प्राप्तो चार्चेश्वरप्रतिक्षेत्रस्य स्वाप्ते स्वाप्ता स्वाप्ते स्वाप्ति स्वाप्ति स्वाप्ता स्वाप्ति स्वापति स्वाप्ति स्वाप्ति स्वापति					
	The appeal, as referred to in Para a above, should be filed in S.T.5/S.T7 proforms in quadruplicate; within thre months 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.	अपीलकेसाधद्विश्यूनलकेदधिषीयेषकेसहायकरिकनुरकेषधमेंबहांद्विश्यूनलम्थितईवहींकिकिमीबीराष्ट्रीवपूक्षिकविशासामेशामिक्एगएरेखांकित मांगद्वास्थ्यंत्रपञ्जीवेषाहित्यारअधिनियमनीधारा 88 केश्रंतर्वतिविनिर्देष्टतुरूकोनुवतायक्यामाणभीमंतकहोनेबाहिए।देवशुरूपनिश्राविश्वितहै।					
	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 85 of the Act. The fees payable are as under:-					
	(क) जिसमामतेसेअपीत्तत्तवित्रत्तेऽसमामतेमेमागाग्यासेयाकरऔरव्याजत्त्वाकिसीभीकेन्द्रीयउत्पादशुत्कअधिकारीद्वारात्तगायाग्यादे उरुपपेपाँचतास्वपाउससेकमहोत्ते,रुपयेएकहजार;					
	(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) विसमामलेसेअपीतसर्वान्यवहोउसमामलेमेमांगागपासेवाकरऔरव्यापतथाकिसीभीकेन्द्रीयउत्पदणुत्कअधिकारीद्वारातनामागपाद उरुपयेपाँचलाखसेअधिक,लेकिनरुपयेपचासलाखसेकम,होतो,रुपयेपाँचहजार;					
	 (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) विस्तरामनेक्षेत्रपीतश्रविवद्धोउसमामलेमेमांगागमासेवाकरऔरव्यायतथाकिसीभीकेन्द्रीयउरवदशुरकअधिकारीद्वारालगापागमार्वेड,रू पर्यप्रधासतस्वसेअधिकहोतो.रूपमेदसहजार;					
	(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 rupoes:					
5	उसीकीधारा ८६ क्वेंड्यधारा (४) के अंतर्गतबताएगर्कुतःआपनियोकिश्रापनकेसंबंधमैकोईशुरकदेपनहींहै।					
	No fee is payable in respect of the Memorandum of Cross Objections referred to in Sub-Section (4) of Section 86 ibid.					
5.	अपीतीपट्रिब्यूनशकेसमक्षप्रसुत्रिक्ष्णएसभीआवेदनपत्रकेसाथः Every application made before the Appellate Tribunal:					
1	(क) रोककीमंजूरीकेतिएअपीतधागततीकोसुधारनेकेतिएअथवाकिसीअन्यप्रधोजनकेतिएआवेदनपत्र,पा					
+	(a) in an appeal for grant of stay or for rectification of mistake or for any other purpose, or					
1	(स) किसीअपीतपाआदेशकोपुनः त्यापितकरनेकेतिएउसकेसाथरुपएपॉचसीकासुन्कहोनेवाहिए।					
	(b) for restoration of an appeal or an application, shall be accompanied by a fee of five hundred rapees:					
0	इसतप्रधाराकेअंतर्गतआमुक्तद्वारादायरिकएगएआवेदनकेमामलेमेकोईगुल्कदेयनहींहै।					
7	No fee is payable in case of an application filed by Commissioner under this sub-section.					
-	केन्द्रीषउत्पादणुत्कर्भाषिनियम्, 1944 औरकेन्द्रीषउत्पादणुत्कनिपमावली, 2002 तथासीमाश्रुत्क,केन्द्रीषउत्पादणुत्कवसेवाकरअपीतीयदृब्यूनत (प्रक्रिया) निपमावली, 1982 मॅशामिलङ् रासेऔर अन्यसंबन्धितमामलोकोनियंत्रितकरनेवातेप्रावधानोकीओरध्यानआकर्षितकियाजातङ्कै।					
	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.					

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 rendéred 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 requantification after excluding the sale deed value.

OIA No.HYD-SVTAX-SC-AP2-061-22-23-ST dt.31.10.2022

- 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.
- 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,

पी.देवराज / P. DEVARAL

आपुक्त, अपील-II / COMMISSIONER, APPEALS:।

हैदराबाद / HYDERABAD

To

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

(By Speed Post)

Copy submitted to:

The Chief Commissioner of Customs & Central Tax, Hyderabad Zone, Hyderabad.

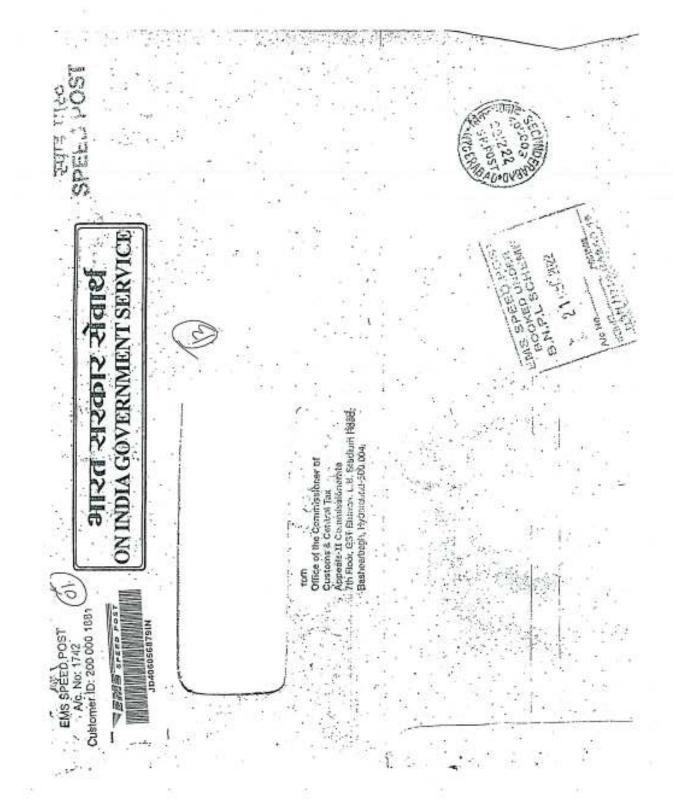
Copy to:

- 1. The Commissioner of Central Tax, Secunderabad CGST Commissionerate, Hyderabad.
- Additional Commissioner of Central Tax, Secunderabad CGST Commissionerate, Hyderabad.

3. Master File.

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

OIA No.HYD-5VTAX-SC-AP2-061-22-23-ST dt.31.10.2022



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

The state of the s	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	Central Excise, Secunderabad
[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 Hirogange & 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. 16193 /- has been paid vide Challan No. 21093 85314 dated 13 092001 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 1)
(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.



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 ...). 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 lane 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)
Jan 11 to Dec 11	OR No. 52/2012 Adjn (AddlCommr) dated 24-04-2012	Rs.46,81,850/-	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 Denovo 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
January2 012 to December 2013	OR No. 156/2014- Adjn (ST)(Commr) dated:25-09-2014	Rs. 92,38,975/-	Scheme and received Form SVLDRS-4
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:

- 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
- Interest on the amount at SI.No. (i) above at appropriate rates should not be demanded under Section 75 of the Finance Act, 1994
- Penalty should not be imposed on them under Section 76 of the Finance Act, 1994;
- 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 111) and attended personal hearing on 17.05.2021 (Copy of personal hearing record is enclosed as Annexure 111)
- 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;
 - 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.



GROUNDS OF APPEAL

- 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 assesses 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 assesses 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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 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.
- 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 gareed 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 assesses 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.
- 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.O.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 Scrvice 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. 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 requantify 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."
 - 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 notices took the argument that they are not liable for pay Service took."

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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."
- Jurisdictional CESTAT decisions in case of 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 full 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'

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

"II. 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

- 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.
- 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 rnade 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. - Mumbail; 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

	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		

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Cum-tax benefit under Section 57 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 cumtax 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)
- 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.
 - Padmini Products v. Collector —1989 (43) E.L.T. 195 (S.C.)
 - 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-1 2008 (009)
 STR 0220 Tri.-Del
 - b. Commissioner of Service Tax, Daman vs Meghna Cement Dépot 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

- 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.
 - 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)

- Appellant craves leave to alter, add to and/or amend the aforesaid submissions.
- Appellant submits that wish to be heard in personal before passing any order in this regard.

Authorized Signator

PRAYER

Therefore it is prayed that

- a. To set aside the impugned order to the extent aggrieved;
- 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;

Appellant

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 30 day of September, 2021

Place: Hyderabad .

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-Annexure _V

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

OIO No.07/2021-22-Sec-Adjn-ADC(ST), Date:29.07,2021 DRR-20210756YO000000700B





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

विजीपयोगकेनिए इंग्लिसव्यक्तिकोजारीकियागय यह प्रतिविनाकृत्यकेयीजातीवे

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

 जोपीव्यक्तिकेन्द्रीय उत्पाद शुरुकअधिनियन, 1944 केंग्रंतर्गत धारा ३५ ह्याह एंग्रोधितलेहुपटभावितले, इस्त्रकार प्राप्तआदेशनिर्णय क विकापक्रमदेशकी प्राप्तिके 60 दिन को भीतरआयुक्त हा अपीलह पुख्यासयकार्यात्म्य ७ वॉलल, एन् वी, स्टेडियमरोज, वश्तीरवान, हैदराबाद 500 004 कोअपनीअपीलप्रस्तुताकरसक्ति ।

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.

 धारा ३५ के उप खण्ड हाइ केंअंतर्गत आयुक्त हाअपीसह कोकीजानेवातीअपीलफार्च ई .ए .1 मॅझोऔर इसकीजांविनिधारितपद्मिकेअनुसारकीजानीवादिए ।

An appeal against this order shall lie before the Commissioner (Appeals)

Page 1 of 20

010 No.07/2021-22-Sec-Adjo-ADC(ST)

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.

एस टी ४ फार्म में की गई अपील अनुलिपि में प्रस्तुत की जानी चाहिए और उसके साथ जिसने निर्णय या आदेश विरूद्ध 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.

अपील और जिसने निर्णय या आदेश के विरूद्ध 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.

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:

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 assesses for non-payment of service tax:-

SI No.	SCN O.R. No. Date	Period covered	Amount of Service Tax demanded in Rs.	Status
1	HQPOR No. 77/2010-Adj n (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

Din:20210755Y O0000007	1	T		
re-quantification of the Servi Tax payable. Denovo OIO N 83/2016-ADC dated 09.06.201 served on the assessee of 02.10.2017.				-
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.	46.81.850	Jan – Dec, 2011	OR No. 52/2012-Ad n (Addl.Commi .), dt. 24-4-2012	3
An amount of Rs.15,64,777/- towards ST has been confirmed vide 0I0 No.HYD-SVTAX-000- COM-02-14-15 dated: 20.02,2015.	16,53,856/	Jan – June, 2012	013 Adjn. (ST) ADC dated 02.12.2013	4
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	2,38,975/	July, 2012 – March, 2014	O.R.No.156/ 2014-Adjn ST) (Commr) lated:25-09- 2014,	5
14- 15 dated: 20.02.2015. Confirmed vide OIO No.HYD-SVTAX-000-COM-144-1 5-17 dated 15.12.2016 by the Commissioner of Service Tax.	,13,733/	m, 2014 March, 2015	O.R.No. 31/2015-Ad (ST)(Comm r) dt. 1.10.2015	j

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 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. STATUTORY PROVISIONS FOR ISSUE OF NOTICE:-

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

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OIO No.07/2021-22-Sec-Adjn-A DC(ST), Date:29.07.2021 DIN:20210756YO000000700B

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:-

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- 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 Plats 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 <u>Sale deed is being executed for semi-finished construction along with an agreement of construction</u>, 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

OIO No.07/2021-22-Sec-Adjn-ADC(ST), Date:29.07.2021 DDN:20210756Y00000007008

Period	Total Amount Received	Amount towards sale deed and other non-taxable receipts	Amount towards construction Agreement and Taxable	Service Tax on Constructi on Agreement
Jan'15 to Dec'15	3,86,26,319	3,80,63,528	5,62,791	-
Jan'16 to	3,92,81,603			29,272
Dec'16 Jan'17 to	0,52,01,003	3,84,48,293	8,33,310	49,174
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 assessed 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:-

		DIN:20210756YO0000
Particulars Gross Receipts	As per Noticee	As per SCN
Less Deductions	7,81,36,512	7,81,36,512
Sale Deed Value (including the flats sold after OC date)	7,14,70,558	- 100,312
VAT, Registration charges, stamp duty	52,46,706	38,59,385
rendule amount		00,09,363
Abatement @ 40%	14,19,248	7,42,77,127
Service Tax as applicable	5,67,699	2,97,10,851
Actually Paid	79,835	42,01,762
Balance Demand	79,835	-
	-	42,01,762

- 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
 - 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.

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

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.
 - The assessee alleged that the grounds of the old period is not at all ii. 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 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.

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.

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 notice 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 notices 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 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

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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 notices 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 (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 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

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

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.

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

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;

OIO No.07/2021-22-Sec-Adjn-ADC(ST), Date:29.07.2021 DIN:20210756Y0000000700B

- (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.

(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 11

Copy submitted to:

The Commissioner, Central Tax, Secunderabad GST Commissionerate, Hyderabad

Copy to:

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

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-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, Scham 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. 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 and copy of Occupancy certificates is enclosed as Annexure .

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

Period	SCN	Amount	Status
Jan 09 to Dec 09	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	dated 23-04- 2011	Rs.48,00,391/-	CESTAT vide order dated 02.04.2014 and Com(A) vide OIA No.
Dec 11	OR No. 52/2012 Adjn (AddlCommr) dated 24-04- 2012	Rs.46,81,850/-	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 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-

January2 012 to Decembe r 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 Dec'15	to	3,86,26,319	3,80,63,528	5,62,791	29,272
Jan'16 Dec'16	to	3,92,81,603	3,84,48,293	8,33,310	49,174
Jan'17 June'17	to	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 []-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
- Interest on the amount at Sl.No. (i) above at appropriate rates should not be demanded under Section 75 of the Pinance Act, 1994
- Penalty should not be imposed on them under Section 76 of the Finance Act, 1994;
- Penalty should not be imposed on them under Section 77 of the Finance Act, 1994;

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 1 1 1	
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	
00000	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 \(\textit{II}\). 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



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	As per SCN
Gross Receipts	Noticee	
Less Deductions	7,81,36,512	7,81,36,512
Sale Deed Value (including the flats		
John arter OC dates	7,14,70,558	7.
VAT, Registration charges at any		
and other non-taxable receipte	52,46,706	38,59,385
Taxable amount		
Abatement @ 40%	14,19,248	7,42,77,127
Service Tax as applicable	5,67,699	2,97,10,851
Actually Paid	79,835	42,01,762
Balance Demand	79,835	
e Noticee submit that once the apparent		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

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.

- Noticee craves leave to alter, add to and/or amend the aforesaid grounds.
- Noticee wishes to be heard in person before passing any order in this regard.

For M/s Greenwood Estates,

Authorized Signatory

BEFORE THE ASSISTANT COMMISSIONER OF CENTRAL TAX, SECUNDERABA D 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 Munslon, 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: -

- 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

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:

> Venkata Prasade 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.

SI No.	Name	Qualification	Mem./Roll No.	Signature
01	Sudhir V S	CA	219109	1392 0
92	Lakslunan Kumar K	CA	241726	Accountant

Chartered

Accountants

SEC'RAD









सेंट्रल टेक्स एवम् करटम उप/सहायक आयुक्त का कार्यालय
OFFICE OF THE DEPUTY/ASSISTANT COMMISSIONER OF CENTRAL TAX AND CUSTOMS
सिकंदराबाद मात एवम् सेवा कर मंडल & सिकंदराबाद मात एवम् सेवा कर आयुक्तासय
SECUNDERABAD GST DIVISION & SECUNDERABAD COMMISSIONERATE
पता": सलीक सीमेट", गेट. 2 -4-416 & 417, रामगोपालपेट, एम. जी.रोड् सिकंदराबाद 50003
ADD: "SALIKE SENATE", D. No. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD 500003
Contact No. 7901243130

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 assessee 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) (22223) 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".
- Accordingly, the following Show Cause Notices had been issued to the assessee:

SI No.		Period covered	Amount of Service Tax demanded in Rs.	Status
	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 re- quantification of the Service Tax payable. Denovo OIO No.83/2016- ADC dated 09.05.2017 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 psyable Denovo OIO No.83/2016- ADC dated 09.06.2017 served on the assesses on 02,10,2017.
4	O.R.No.83/20 13 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 010 No.HYD-SVTAX-000- COM-02-14-15 dated: 20.02.2015.
5	O.R.No.156/2 014-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)(Com mr) 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 Appendix.

 Vide Finance Act, 2012, sub section (1A) was inserted in Section 73 which reads as under;

SECTION 73 (IA) - 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.

- 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 Orcenwood Estates, 5-4-187/3 8s 4, II floor, Scham 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:-

- (i) An amount of Rs.42,01,762/- (Rupces 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. (ii) 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.
- 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.
- This notice is issued without prejudice to any other action that may be taken against the noticess / others under the Finance Act, 1994 or under any other law for the time being in force in India.
- 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:
 - Letter dated 15.02.2018 along with statements, submitted by M/s. Greenwood Estates, Hyderabad.
 - ST-3 Returns submitted by the assessee for the period April, 2015 to June, 2017.

Place: Secunderabad Date: 17 .04.2018

(के गोपार्ल रोब/K Gepala Kae) सहायक आयुक्त/Assistant Commissioner सिकंदराबाद मण्डल/Secunderabad Division

To, M/s Greenwood Estates, 5-4-187/3 & 4, 2° Floor, Soham Manrion, M. G Road, Secunderabad - 500 003.

Copy to:

- 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.
- 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

Annexure M/s Greenwood Estates during the FY 201:	5-14 (In. Rs.) Cupto June , 2017
Total amount Receipt	7,81,36,512
Less amount towards VAT, Registration charges	. 38,59,385
	7,42,77,127
Net Receipt	42,01,762
Service Tax Liability	

Note:	
Service Tax Rate for Works contract Service during the said period:	4.94%
Till 31st May, 2015	5.60%
From 1st June to 14th November, 2015	5.80%
From 15th November, 2015 to 31st May, 2016	6%
From 1st June, 2016 to 30th June, 2017	

हात. सुदी कृष्णास्त्र M. BEING KISCHHAIAH क्रिकेट के प्राचनाया है। क्रिकेट के प्राचनाया है। सम्बद्धारम्थ्य की एत ही है। सम्बद्धारम्थ्य की एत ही स्वाह रिकंडरम्थ्य की एत ही स्वाह रिकंडरम्थ्य की एत ही स्वाह रिकंडरम्थ्य की एत ही अनुस्थान Secunderabed GST Command हैएसक्ट/Hyderabea



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Aug-03			44029
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Nov-09			81350
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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 sartment are not discharging the service tax liability properly and also not filing the compared of the service tax.

Annerwore -VIII

Block	Flut No.	5 to June 20 Sum of Receipt	Sum of	Sum of Towards	Sum of Towards	Sum of Towards VAT,	Sum of Towards Othe
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A	301	100,000				15,906	120,65
A	306	9,750		-			9,75
A	322	101,983		-			101,98
A	418	107,038					107,03
A	432	65,086		- 1			65,08
A	531	9,130			- 1		9,130
В	206	118,198	59,000		24,333	34,865	
В	304	809,063	768,000				41.063
В	305	1,100,000	761,000	339,000	- 1		
В.	405	3,640	+		2.11	3,640	
C	118	3,400				5	3,400
C	128	150,000				63,757	86,243
C	226	17,764					17,764
C	501	15,913			7,383		8,530
Ç.	507	800,000	158,250	569,750			72,000
To	tal	3,360,965	1,746,250	908,750	31,716	147,509	726,740





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A	517	1,147,989	368,621		36,	223	208,800 :	534,3
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APPROVEDBY

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Project: GREENWOOD ESTATES
Period: April 2015 to Jun 2017

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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)

for COMMISSIONER 13 Greater Hyderabad Municipal Corporation

(A)

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.
- The Dy.Commissioner, Circle No.17 GHMC
- 3. The Asst. City Planner, Circle No.17, GHMC
- The Sub-Registrar, Malkajgiri, R.R.Dist, with a request to release the mortgaged area.

PARTIAL OCCUPANCY CERTIFICATE
[Bye-law No. 13.1]

Flassued 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 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 Byelaws 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.

Greater Hyderabad Municipal Corporation

M/s.Greenwood Estates rep. by Sri Meet B.Mehla & Others Pr.No.5-4-187/3 & 4, lind floor, M.G.Road, Secunderabad.

The Zonar 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.

The AC(Fin.).GHMC for assessment during the construction period of building.



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.

for COMMISSIONER
Greater Hyderabad Municipal Corporation

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
- The Sub-Registrar, Malkajgiri, R.R.Dist. with a request to release the mortgaged area.



OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS & SERVICE TAX HYDERABAD II COMMISSIONERATE [Annexe] :: SHAKKAR BHAWAN :: L.B.STADIUM ROAD BASHEERBAGHHHYDERBAD - 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

As per Section 65(105(22222)) 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, sirports, railways, transport terminals, bridges, tunnels and dams.

Explanation.—For the purposés 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
- (ii) Such contract is for the purposes of carrying out,—
- (a) erection, commissioning or installation of plant, machinery, equipment or structures, whether prefabricated 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
- (e) turnkey projects including engineering, procurement and construction or commissioning (EPC) projects;
- 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.

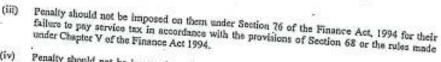
On gathering intelligence that M/s. Greenwood Estates though registered with the service tax ertment are not discharging the service tax liability properly and also not filing the required returns. investigation has been taken up by the department and Summons dated 13.1.2010 for submission of relevant 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 Greenwood 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 challens 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.

A Statement has been recorded from Sri. A. Shanker Reddy, Deputy General Manager (Adma.) sutherized 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 Pinance 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 parties of the amounts towards Agreement of construction is paid on receipt fasts. 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. Purther, 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. 103/02/2009 - ST dated 29th January 2009.

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. 103/02/2009 - 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, so 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 (ax 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 specks. Greenwood Battace qualifies to be a residential complex as it contains more than 12 residential units with HUDA & the Alwal Municipality vide Letter No. 3822/P4/P/HD07, dated 9-7-2007. As seen from the records submitted, the assesses have entered into 1) a sale deed for sale of undivided portion of land On execution of the sale deed the right in a property got transferred to the customer, hence the construction are toughts under service tax as there exists service provider and receiver relationship agreements, it appears that the services rendered by them after execution of the said construction of the customer, hence the construction are toughts under service tax as there exists service provider and receiver relationship agreements, it appears that the services rendered by them after execution of sale deed against agreements services under works construction to each of their customers to whom the land was already sold vide sale deeds are taxable.
- 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 collected an amount of Ra. 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 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 Sub Section I of Section 73 of the Finance Act, 1994.
- 10. From the foregoing, it appears that M/s. Greenwood Estates, '5-4-187/3 & 4, If Floor, MQ 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 the Service Tax Rules, 1994 in as much as they have not paid the appropriate amount of the Service Tax Rules, 1994 in as much as they have not filed statutory Returns for the taxable services and also did not truly and correctly assess the tax due on the services provided by them and also stable 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, Basheserbagh, Hyderabad-500 004, within 30 days of receipt of this Notice as to way:
 - (i) an armount 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 psyable by them on the amount demanded at (i) above and also on the delayed of the Finance Act, 1994



- Penalty should not be imposed on them under Section 77 of the Pinance Act, 1994 for the contravention of Rules and provisions of the Finance Act, 1994 for which no penalty is
- Penalty should not be imposed on them under Section 78 of the Figance Act, 1994 for remany known not be maposed but seem under section to be the remanded for the suppression of value of service lax and contravention of provisions of Campter V of the Finance Act or the rules made there under, with intent to evade payment of service tax.
- 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 toavail 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.
- 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.
- 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
 - (2) Service fax 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
 - (4) Balance Sheets of M/s. Greenwood Estates for the year 2008-09.

ADDITIONAL COMMIS

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,

The Superintendent, Adjudication, Hqrs, Hyderabad-II Commissionerate, Hyderabad. Office Copy / Spare Copy.

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Greenwood Estates (15-15) #5-4-187/3 & 4, II Floor, Sohem Manslon, M.G. Road, Secunderabad - 500 003.

A-109 Capt Isleen Kaur Ledger Account

1-Apr-15 to 31-Mar-16

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Greenwood Estates(15-16)

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Greenwood Estates (15-16) # 5-4-187/3 & 4, 11 Floor, Schem Mansion, M.G. Road, Secunderabad - 500 003

A-134 Capt Siddarth Misra Ladger Account

1-Apr-15 to 31-Mar-16

Date							
2000	Particu	ars	Vch Type		Web No.	-	Page 1
1-Apr-15 (by Openi	og Balance		11	Vch No.	Debit	Credit
	Ch. No. 0 Ch. No. 0	onk SD Road 96001:being cheque issued 94 Payment for flat no.A-13	6	528	BPIS	36,000.00	2,11,735.00
24-Apr-15 7	o Prabhaka being ains for flat no.	Reddy Registration AlC ant peid towards registratio A-134	Journal -	34	JWs	1,72,800.00	İ
; i.,	ooc and E	unt paid lowards registrian c. exp for fail no.A-134	Cash Paydonal milisc,		CPW	4,300.00	
6-May-15 T	Ch. No. :0	nk SD Road 04708 Being chq Issued to expenss for the month of M	Bank Payment warets areth	*	8PVI	185,00	
19-Jun-15 T		and the same					
	ch, No. 10 electricity	nik SD Road 04696 Being chaissied fow pkp for the month of May, or	Bank Fayment ovote 15		BPM	185,00.	
24-Aug-15 T	Ch, No. :0	nk SD Road 15104 Being chy issued jor bila of sold, unsold for the	Back Payment vards manuth		BPI2	271.00	-
30-Sep-15 T	o Electricit	y Expenses sticily expenses of owner si I fials for the month of july-s	Journal Nave 15 &		JVIS	370.00	
23-Nov-15 T	Ch. No. 10 towards et	k R.P Road 24019 Being ohn issued to: activity expenses for the se 015.A-BLOCK	Back Payment (Sapple) onth of	127	BPIS	185.00	
T	Hdfc Bar	k R.P Road 04020 Being the Issued to a	Bank Payment (aspete) (th of	0.	BP6	185.00	+
11-Dec-15 To	Ch. No. :0:	nik SD Road 95996 Being chg issued to t ectricity changes for the mot 2015 (A Block)	Brek Payment. Fespelat 18th of	ii.	BPIS	185,00"	
9-Peb-16 To	HDFC Ba	nk SD Road 25606Being chg issued tow ikks of fiels for the month o	Bask Paperni ands Folioc	٠,	BP11	175,00	9.5
18-Feb-16 To	TSSPDCL	nik SD Road 16854 Being cho izsued to towards: A block Electrist ith of January-2016.	Bank Paperent y DiVa		BPd	185.00	
19-Mar-18 To	Vat Pava	ole debiled towards 5% ust on	Journal extra	Des.	JM1	80,00	
	Carr	ed Over	E SEC	BAD E	L =	2,15,108.00	2,11,735.00
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Greenw	ond Estates(1	G-16)		433				
A-134 C	apt Siddarth M	era Ledger Account					1	
Dat	e Partio	are	1-Apr-15 to 31-	Mar-16			1	
	- 100 Maria	100 and 100 an	Vch Type		Vch No.	P-15	Page 2	
	Bn	oght Forward				Debit	Credit	
						2,15,108.00	241 701 11	
19-Mar-1	6 To Maintenage	A Security Deposit From Car	MODEL CONTRACTOR			000000000000000000000000000000000000000	2,11,735.00	
	Being my	ntonance & security of	lotes Journal		1/12	CO. 00.	1	
	-134	manager or sectually the	eposit for a		77.6	68.00	1	
	To Extend			-	***		100	
25	To Extra Br	ects	Journal .		JVA		1	
	epony am	debited towards extra	apocts	48	2412	1,600,00	2	
	To Legal Ex	penses	Section 1	89				
	Bitting am	dahilad towards legal	Journal		- JVM	2,500.00		+
	To Taxable		Christia.		8	5,000,00		. 2
	To Legal Ex	ponses	+ Journal		442		\$ ×	
	Bamg am	debited lowerds stam	р рарега		245	300.00		
24-Mar-16	By HDFC.R:	MK SD Board	500000 <u>- 100000 - 100000</u>				10	
	Ch. No. 12	22802 Being stip reco o 4065	Bank Receipt		BRVI		20000000	3
	vide rest o	0.4065	for 3-134		270000		7,691.00	
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	oy instanne	into Receivable 14-1	5 Journal		Wann		E. a. see .	
	reversed	er declared instalment	Is how *		1/188	0.7	28,80,000,00	
	To Sales -	27 50	Journal		02 1000000		55 35030	+
	Being sale	s deplared during the	odurnal .		JV190	28,80,000.00	10	
	Dr. Bed pin		, cer			mita alabatuo.	1	
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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 Miara Ledger Account

1-Apr-16 to 31-Mar-17

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Greenwood Estates (15-16) + 5-4-187/3 & 4, II Floor, Scham Mansion, M.G. Road, Secunderabad - 500 003.

A 517 Lt Col Millind Vyas Ledger Account

1-Apr-15 to 31-Man-16

Date Particulary			* 6
Voh Tvoë	Voh No.	P-15	Page 1
1-Apr-15 To Opening Balance	With the Last 100	Debit	Credit
6-May-15 To HDFC Bank SD Road Book Paginers	W20	8,95,146.00	
Cott. 100 villaging Dog Bulleting Annual Company	BP11.	185.00	
alecticity expenses for the month of Merch	10	1	3 57
18-Jun-15 To HDFC Bank SD Road Surk Parket			
Lit. No. (COVERS Rains assessment)	BP4	185.do z	
of the same of May 015	200	100000	200
11-Aug-15- By HBFC Barly SD Poor			100
GA. No. 476550 Building and to a real	BRIZ		1,50,000,00
2. 1 Loop teet up 9355			14-15-0-000
By HDFC Bank SD Road Bank Robbi	(February)		15
Ch. No. 475549 Being chq rood for A-517 Vide root no. 4000	BR13		3,13,243,00
24-Aug-15 To HDFC Bark SD Road Barkson	¥3		
Ch. No sonstod duties at a	BP12	271.00	
		271.00	
を得る。 - 1 1 19 2-9-12 1			
30-Sep-15 To Electricity Expenses Journal	220		
Bavit ettettiv organization	JVIS	370.00	
flats & sign flats for the month of july-15 &			927
類型12-00-15 By HDEC Bart ED Bart			
30701 1: GR. Mn 4476662 Pages 25	BRH		224
September 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		- N	3,24,607.00
23-Nov-16 To hiddle Bank R.P Road Bank Payment			
GR. No. 2004010 Reine ete fermini	• 8PV5	165,00	¥ 2
ipusids eleginally expanses for the month of beliaber 2015.4-BLOCK	2011		* Ty
TA Water Indiana		100	
Gh. No. 3004030 Bulley also	8Pvs	185.00	
lowers electricity charges for the month of september 1015.	300		
2 debarminder Schild*			~
11-Deb-15. To HDFC Bank SD Road Balk Payant. Ch. No. :001:396 Being chy issued to taspdo!	BPIS	donah	
		185,00	
A COLORDIN STATISTICAL	170		
9-F66-16 (By HDFC Bank SD Road Back Resolpt	75.0		
Ch. No. 372557 Being chg rood for A-517 vide real ha kOS4	BR\1		3,00,000,00
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To HDFC Bank SD Road Bak Payent Ch. No. 30050080-ing chg Issued towards	BPU	*****	()
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12-Feb-18 To HDFC Bank SD Road BukPandri			
Ch. No. 1905867hatain ab- tarrent for	000	36,000.00	21 1180
Housing towards VATpayment on behalf of	10000		*
Carried Over	(E) CECBAD E	9	
		9,32,887.00	0,87,850,00
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Greenwood Est	diam'r en				
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Date 1 : p	articulars	Voh Type			w.cee
	Brought Forward	· ·	Veh No.	Debit	Page 2 Credit
3-11	\$6 D.C. (\$5,000,000) 104	100		9,32,887.00	and the same of th
18-Feb-16 To HD	FC Bank SD Road	444	(ē	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10,87,850,00
5.40	NO. PODSREE RINGAY when have	Back Payment	3P11	185.00	111
1.7	SPDEL towards A black Electi the month of January-2018.	licity bills	F-1		
	per details)				*
BA	/enkitesh-Advance	Bark Paperent	* BP/3	185.00	**
Ka	enkstesh-Advance Husker-Advance	185:00 Dy		145,00	*
Pull Pull	rinivas-Advance	185.00 Dr			
life	Ciricity Expenses	185,00 Dr			
HD	FC Wank SD Road	1,110,00 Cr		* 72	
	No. 1003999 Being cheque issu SPOGL lowards electricity expen-			13.0	
4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	ok for the month of of feb 2016	eea or A			
31 Mar-16 To Prai	bhakar Reddy Registration A	/C Jaumai			139
	g amount paid towards registral of no state of the	NOVERSON AS	JVIS	100,000 A	
To CA	State of the second	17 t	60		
	g amount paid towards registral	Cash Payment	CP\12	4,300,00	
- It is doo	and a. c apx for flat no.A-517.	ian misc	20072	4,000,00	*
To Ext	ra Spects	Jaurani	3±		
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To Vat	Payable	Journal		***	234
Bain	g val payable 5% on extra spec	fa .	JV110	1,596.00	
To Malein	risince & Security Deposit From Custains	is Journal	15178237		
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Belo	il Expenses part debited towards stemp pa	Journal .	JV12	300.00	
1 .7.	s and decoude sometros stamp pa	beca		300,00	
Balm	e Expenses out dobited towards legal opin	Journal	JV\18	2,500.00	
To Native	to an annual and a regar apar	Non.		2,000,00	+4
	visce & Securly Deposit From Customer Famil closited forwards insintens	s - Journal	JVMO	156,00	
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			10 31	* I	4
10 - W	Closing Balance	12	- 2	11,47,989.00	10,87,850.00
1 1 1		## L		11,47,989.00	60,139,00
4 2 3 5	1		-	11/41/003/00	11,47,989,00

曹松野 一



Greenwood Estates (16-17) \$ 5-4-187/3 & 4_II Floor, Soham Mansion, M.G. Road, Secunderabad - 500 003.

A 517 Lt Col Millind Vyas . Ledger Account

1-Agr-18 to 31-Mar-17

Dale	Particulars	Vch Type		Voh No.	Debit	Page 1
1-Apr-16 To 20-May-16 By	Opening Balance HDFC Bank SD Road heque00 475570	Bank Receipt 20-5-2016	60,139.00 Or	BR12	50,139.00	60,139.00
31-Mar-17 By	Ch. No.: 475570 Being cheque from A-517 towards payment's ho. 2005. Instalments Receivable 14	ide receipt		ar overson		
	Borng darlier declared inslains reversed	-15 Journal rols now		JV127		28,80,000,00
	Sales : Being seles dactared during the	Journal Pyear	e 2 0	JVIZE	28,80,000;00	
	and the second s				29,40,139.00	29,40,139.00

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Greenwood Estates (15-16) # 5-4-187/3 & 4, II Floor, Schäm Mansion, M.G. Road, Secunderabad - 500 003.

A-112 M.Sujatha Rao Ledger Account

1-Apr-15 to 31-Mar-18

								71	
Date	4	Particul	acs	Voh Type	-	Voh	No.	Debit	Page 1
11-May-15	Ву	Being cast	rood lowerds payment for I vide rect no 3954	Cash Receipt the Bat		(IRM		25,000,00
16-May-15	By	HDFC Ba	nk SD Road 96751 Being chg recd tower or the fiel no 'A-112 vide rec	Bank Receipt ds f mo	0.00	E	BRit1		2,00,000.00
10-Jun-15	By	Ch. No. 13	nk SD Road 96756 Being chq spcd towar or the fist no. A-112 vide spc	Bank Recylpt ds f ho	ħ)	E	SRIS-		3,58,000.00
24-Jun-15	To	Ch. No. 00 Modi Hous	rik SD Road 4846:being cheque issued I ing Pwt Lid., towards VAT n behalf of flat no A-112	Balk Payment o			BP44	35,388,00	
25-Jun-15	Ву	HBFC Ba Ch. No. :3 vide rect	nk SD Road 88759 Being one med for A- to 3077	Bank Receipt 112		# 3	95M	0.00	1,25,000,00
27-Jun-15	Ву	HDFC Ba Ch. No. :2 wide rect n	nk SD Road 53709 Being cho rectifor A- p 3979	Bank Reckipt 112	18	1	9RV1		23,28,000.00
1-Jul-15	То	being amo	unt paid lowerds registration to mp for flat no.A-112	Cath Payment Heritor,		(CP11	4,300.00	-
80	Ta .	Prabinaka being amo for Pat no.	r Reddy Registration AJC unt pold lowerds registration 4-112	Journal exp		6	M1	1,74,680.00	
30-Sep-15		Being elec	y Expenses titally expenses of comer sh i field-for the month of july-1	Journal are 5 &	W		JV15	370.00	
29-Oct-15	To	Extra Spe Being am	rcis debited towards extre spect	Journal a	8	1 1	JV\1	46,618.00	
	Telli I	Legal Exp	oenses debited forwards slove, p.p.)	Journal MSIS:		e a	N2	300.000	0 5 *
10t		Sales Being sale	s during the year	Journal	- 2	3	zvi3	29,11,000.00	
	Ĵ	Ch. No. :72 no A-112	k R.P Road 25141 Being cho recd' for th vide real no 4035	Bank Receipt ie Nat			BRM		.50,000.00
19-Nov-15 E		Ch. No. :72	nk SD Road 25142 Being amount receive if payment against flat No. 1 t No.4041	Bank Receipt nd A-112		38	BRM.		87,635,00
13-Nov-15 1	To .	Ch. No. :72	nik SD Road 15142 Being chopounced led Over	Eask Payment		00 e	BPIT	87,635,00	33 B
	Ţ				- KENG	BEC OND		32,61,272.00	31,73,636.00 continued

Greenwood Estates (15 16)
A-112 M.Sujatha Reo, Ledger Account : 1-Apr-15 to 31-Mar-18
Date Particulars Vch Type Debit Brought Forward 32,61,272.00 31,73,636.00 23-Nov-15 To Hoffe Bank R.P. Road Bak P.
Ch. No. 304019 Seleg the issued to issued to supplet towards electricity repressor for the month of october 2013.48LDCR Back Payment BP\5 185,003 To Hidfe Bank R.P Road Back to Ch. No.: 004020 Being one issued to texpeld towards educately coordinates for the month of "soplamber" 2015. Bakfiguni BPVS .185.00 2 4-Dec-15 By HDFC Bank SD Road St. Ch. No. 1755142 Being chg represented 88/1

31-Mat-16 By Bad Debits / Credits Written Off Journal Balog belonce written of/

CONTROL CONTROL OF THE PROPERTY.

32,61,642.00 32,61,542.00

87,636,00

370.00



JV\106

Greenwood Estates (14-15) # 5-4-187/3 & 4, II Floor, Soham Mension, M.G. Road, Secunderabed - 500 003,

A-134 Capt Siddarth Misra Ledger Account

1-Apr-14 to 31-Mar-15

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		4.5			-	culars	T. C. S. S. S. S. S. S. S. S. S. S. S. S. S.	Date
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2.00		- 4	VI 200 AV	6	Bank	CONTRACT OF A	1 July 2005 11	
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		185;00	8P/9		Issued towards	04441 Boing ch	attended	1 1 1
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					ing States	nie en o	HOFC Ba	1-Mar-15 To
			BPU		Bank p Israed' Jourands			
		185.00	BING		lastica Sowards	spenses for A t	electricity o	11 11 -11
					INCK VOL TAIG	10-75	mantir br. h	1 1 1 3
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					Fask S	K SU Road	Ch: Wol -92	1 1 14
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		185,00	1000					
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	onlinued".			1		3 50	707 8	-

Greenwood Estates (14-15)
A-134 Capt Striderth Misra Ledger Account: 1-Apr-14 to 31-Mar-15

Date: Particulars Vch Type Vch No. Debit Credit
32,81,586.00 34,93,300.00

To Closing Balance 32,81,565.00 34,93,300.00

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Greenwood Estates (15-16) # 5-4-187/3 & 4, Il Floor, Scham Mension, M.G. Road, Secunderabad - 500 003.

C-104Mrs Divya Malhotra Ledger Account

1-Apr-15 to 31-Mar-16

	ate	Pa	diculars	-	-				(2)		
22-Jun	15 E	y HO	C Brah en n		Vch Type			- Vch No.	Back C		Page
7.2	1		No. :545420 Being cla rest no 3637	read for a	Bank Receipt		0.0	BRV3	Debit		Cred
I B-Aug-	15. 8	y Whe	E Bank SD Road	0.00	3000					- 2	5,000.0
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29-Aug-1	4.7	PAGE 18	a resident from Committee of	04	Annual Control of			BR13		36	00,000
200		menut.	OTTE Stabilized fraumosts or	-/	Journal	227					1000,00
1-Sep-15	To	Prabh	Rar Racido Dans			13		JV1	35,000,00		
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1 : .	To	CASH	Lancard Control		****				- 3		:
d since	1		mount paid towards n E. c. exp for flat no.0	egistration -104	Crsh Papment MVSC,			CPQ	4,300.00		
11-Sep 15		Ch. No	Bank SD Road		Bank Receipt	52					
	-	vida rec	10 4014 mg chq re	red for C-1	04			BRM	80	22,00,0	00.00
3 Sep 15.	10	Extra S	pects		Journal	7.14			2.5		
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-Nov-15	TO H	dfe Ru	nk P n n	100	100			879	28,80,000.00		
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	- In	O. PAGE 30	104021 Being chq iase	ed to tasp	ink Payment MSG/			BP(7	185.00	2.5	88
Dan-15 T	3	aptimo	er"2015.a	ne mogun	ar .						
	- tou	varele al	ink SD Road 05413 Being chg Issu echtoty charges for II "2015.(G-block)	lla ad la tesp	tk Paparel del	- 75	į	3P\13	185,00	#8	
ebute m	- mo	wemba	r 2015.(C-block)	ile monto e	V	900			8 9		
		F40 400	nk SD Road 058558aing chq.issue	d to	& Payment			BPV3	248.00		
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Greenwood Esta (es (15-16)
C-104M/s Divys Mathotrs Ledger Account : 1-Apr-15 to 31-Mar-16.

Date: Particulars Veh Type Veh No. Debit Cree
Brought Forward 30,99,303.00 30,93,000.0
9-Mar-16 By HDPC Bank SD Road Bask Receipt Co. No. 1965/79 Baing charged lowards payment for the flat no c-104 vide real no 4063
31-Mar-16 By Bad Debits / Credits Written Off Journal Story belong willow off 30,99,303.00 30,99,303.00



Greenwood Estates (15-16) # 5-4-187/3 & 4, II Floor, Soham Mension, M.G. Road, Sacundarabad - 500 003.

C-104Mrs Divya Malhotra Ledger Account

1-Apr-15	10.314	Manda
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22-Jun-15 By HDFC Benk SD Ro		Ven Type			- Vah No			
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vido rect no 3637	a cut useq to	N C-104			根据以		Section 1	Cred
6-Aug-15 By HDFC Bank on a					(30)	100	2	5,000.0
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-104 Vide root no 3998	and reco thi	IN ADE C			BRH		100	
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By HDFC Bank SD Road	4						2.00	00.000
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doc and E. c. exp for fight	na.C-104	110000			200	4,300,00		
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luerande ejachricity charges & "october"2015.	or the month	paci			DI-16	165.00		- 9
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. September 2046	a the month	of .				100.00		
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towards electricity charges for nevember 2015, (C-block) 6b-16 To HDEC by	sued to teso	dol		BF	PI13	77.2		
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to-16 To HDFC Bank SD Road	1.2				100	- 4		
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Greenwood Esta(es(15-16)
C-104Mrs Divya Malhotra Ledger Account: 1-Apr-15 to 31-Mer-16.

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Brought Forward Veh Dype Veh No. Debit Grex
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9-Mer-16 By HDPC Bank SD Road Back Recipt Bank SD Road Ch. No. 1965579 Being obg reed fewards portion for the flat no c-10d vide recf no 40d3
31-Mer-16 By Bad Debits / Credits Written Off Journal JW110 803.0



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