

Legal Information Sheet

ID : 50		CIS Date : 11-06-2018	
Prepared By : Rajendra Kumar / Assigned To : Rajendra Kumar / Reassigned To : Rajendra Kumar		Company/Firm Name	Kadakia & Modi Housing ST 4/15 to 6/17
Consultant firm And Address		Consultant Name	V V Sudhir
HIREGANGE & ASSOCIATES Branch Office: 4th Floor, West Block, Srida Anushka Pride, Opp. Ratnadeep Supermarket, Road Number 12, Banjara Hills, Hyderabad, Telangana 500034		Consultant Work Phone	9908113787
		Consultant Mobile	9908113787
		Consultant Email	: sudhir@hiregange.com
		For Period	
April 2015 to June 2017		C. No. V/24/15/03/2018-Adjn dt. 26.04.2018	
Related to	Pending With	Case Status	Priority
ST		Active	High
Reply Prepared	Reply Feild	Reply Ack. Received	Next hearing date available
No	No	No	No
Consultant's assistant 1 Name. Mobile & Email	Consultant's assistant 2 Name. Mobile & Email	Officer 1 name, designation, Mobile, Email	Officer 2 name, designation, Mobile, Email
Lakshman Kumar Kadali,			
Officer 3 name, designation, Mobile, Email	Original demand of first notice	Revised demand - latest	
Yes	14,48,436.00/-		
Amount paid/ pre-deposit	Balance payable	Opposite Party details-Name, Address, Mobile	Oppositon lawer/DR details, name,address,mobile.
Brief nature of case			
Demand of service tax on both sale deed & AOC			
Brief details of documents/calculations required			
Calculation available. Details of non-taxable receipts required. Proof of VAT, Reg. charges, ST, other charges required. Separate receipts for sales made before & after OC.			
Present Status of case			
Reply to SCN filed.			
Remarks			
Grounds of demand has changed from earlier SCN. Receipts for booking after OC not considered.			
Event/Entry Date	Event Details		
26-04-2018	Follow-up By : Rajendra Kumar		
22-06-2018	OutCome Of Event : Affidavit filed Scanned as Id no. 14496, file name kadakia and modi housing service tax apr 2015- to june 2017 (by speed post)		
	Next Event Date : 22-06-2018		
	Target Of next Event : .		
16-04-2018	Follow-up By : Rajendra Kumar		
22-06-2018	OutCome Of Event : Affidavit filed Scanned as Id no. 14272 file name kadakia and modi housing service tax SCN		
	Next Event Date : 26-04-2018		
	Target Of next Event : service tax SCN issued for non payment of service tax		



14.06.2018

To

The Deputy/Assistant Commissioner of Central Tax,
Secunderabad GST Division,
Secunderabad GST Commissionerate,
Salike Senate, D. No. 2-4-416 & 417,
Ramgopalpet, MG Road,
Secunderabad- 500 003.

Dear Sir,

Sub: Proceedings under SCN C. No. V/24/15/03/2018-Adjn dated 16.04.2018 issued to M/s. Kadakia & Modi Housing, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad- 500 003

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

Kindly note that there is a change in our address of the office premises

From	To
"Basheer Villa", House No. S-2-268/1/16/B, II Floor, Sriniketan Colony, Road No.3, Banjara Hills, Hyderabad - 500034 Landline: 040-0062934/23606181	4th Floor, West Block, Anushka Pride, Opp. Ratnadeep Supermarket, Road Number 12, Banjara Hills, Hyderabad, Telangana 500034

Hence we request you to make future correspondence to the above mentioned new address

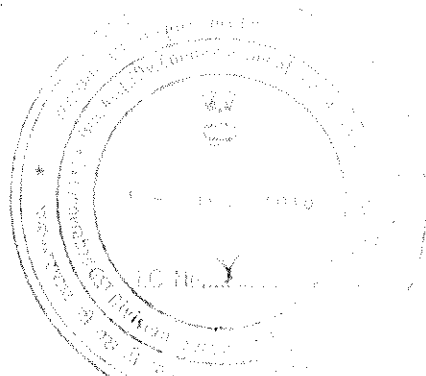
Kindly acknowledge the receipt of the above.

Thanking You,

Yours faithfully,

For Hiregange & Associates
Chartered Accountants

Venkata Prasad P
Partner



Head Office: Bangalore
100112, 2nd floor / Above Corporation Bank, 10th Main, 10th "B" Block, Jayanagar, Bangalore 560 041. Tel: +91 80 4121 0703, Telefax: 080 2688 6404. E-mail: rajesh@hiregange.com

Branch Offices

Hyderabad: Basheer Villa, House No. S-2-268/1/16/B, II Floor, Sriniketan Colony, Road No. 3, Banjara Hills, Hyderabad - 500034. Tel: +91 40 006 2934, Landline: 040-0062934/23606181. E-mail: sudha@hiregange.com

Vasakhapatnam: Plot No. 101, 11/5, 9/10, 500/50 Kesavaiah, Behind Colliery Sours Show room, CHM Compound, Vasakhapatnam - 500003. Tel: +91 891 090 9233. E-mail: anshu@hiregange.com

N.R. Gangaon: 500 Vipra, 10th Centre, Sector 48, Soham Road, Gangaon, Dharwad - 221104. Tel: +91 89109 50406. E-mail: ashish@hiregange.com

Mumbai: 101, Opp. Asian Paints, LBS Marg, Bandrup (West), Mumbai - 400018. Tel: +91 22 7595 8444, 22 2948 5733. Mobile: +91 98673 07218. E-mail: vasu@hiregange.com

Website : www.hiregange.com

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केन्द्रीय कर उप/सहायक आयुक्त का कार्यालय,
सिकंदराबाद माल एवम सेवा कर मण्डल
OFFICE OF THE DEPUTY/ASSISTANT COMMISSIONER
OF CENTRAL TAX, SECUNDERABAD GST DIVISION.
"सलीक सीनेट", गेट न: 2 -4- 416 & 417, रामगोपालपेट, एम.
जी. रोड़ सिकंदराबाद 500003
'SALIK SENATE', Door No.2-4-416 & 417,
RAMGOPALPET, MG ROAD, SECUNDERABAD -
500003"

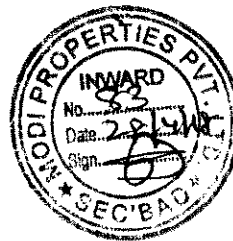
Contact No. 7901243130 mail- cgst.secdiv@gov.in

सी. नं. C.No: V/24/15/03/2018-Adjn

दिनांक Dated:26.04.2018

[BY SPEED POST]

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



Madam/Sir,

Sub: Service Tax- Show Cause Notice issued for Non-Payment of Service Tax for the period April 2015 to June 2017 – Early Settlement of Disputes by availing the window of the Settlement Commission-Communication –Reg.

Please refer to the Show Cause Notice issued by the Assistant Commissioner of Central Tax, Secunderbad GST Division vide file of even no dated 16.04.2018 on the above subject, which was acknowledged on 18.04.2018.

2. In connection with the above mentioned Show Cause Notice, it is to inform that "the assessee may also like to opt for settlement of their case in terms of the provisions contained under Chapter V of the Central Excise Act, 1944 which is made applicable by Section 83 of the Finance Act, 1994 to the Service Tax matters, subject to the fulfilment of the conditions contained in the respective Acts." This option of approaching the Settlement Commission can be exercised in lieu of adjudication of the case.

3. The above instructions may be treated as part of the Show Cause Notice as mentioned above and issued already.

Yours faithfully

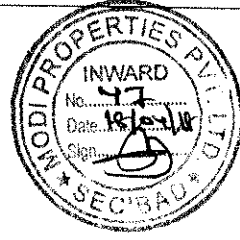
(मृत्युंजय)/(MRITHINJAI. S)

उप आयुक्त /DEPUTY COMMISSIONER
सिकंदराबाद मण्डल/ SECUNDERABAD DIVISION

O.C. NO 45/18
dt 26/4/2018

Copy to:

1. The Superintendent of Central Tax, Central Excise and Service Tax, Ramgopalpet Range-II, Secunderabad GST Division, Secunderabad Commissionerate, for information.
2. The Commissioner of Central Tax & Central Excise, Secunderabad Commissionerate, Hyderabad. (By name to the Superintendent of Central Tax(Adjudication) for information.



सेंट्रल टैक्स एवम् कस्टम उप/सहायक आयुक्त का कार्यालय
 OFFICE OF THE DEPUTY/ASSISTANT COMMISSIONER OF CENTRAL TAX AND CUSTOMS
 सिकंदराबाद माल एवम् सेवा कर मंडल & सिकंदराबाद माल एवम् सेवा कर आयुक्तालय
 SECUNDERABAD GST DIVISION & SECUNDERABAD COMMISSIONERATE
 पता: "सलीक सीनेट", गेट . 2 -4- 416 & 417, रामगोपालपेट, एम.जी.रोड सिकंदराबाद 500003
 ADD: "SALIK SENATE", D. No. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD 500003
 Contact No. 7901243130 email- cgst.secdiv@gov.in

C. NO. V/24/15/03/2018-Adjn

Date: 16.04.2018

SHOW CAUSE NOTICE

(Notice under Section 73(1A) of the Finance Act, 1994)

Sub: Service Tax – M/s Kadakia & Modi Housing, Hyderabad – Non-Payment of Service Tax during the period April 2015 to June 2017- Issue of Show Cause Notice – Regarding.

M/s Kadakia & Modi Housing, 5-4-187/3& 4, 2nd Floor, soham Mansion, M.G. Road, Secunderabad - 500 003 (hereinafter referred to as 'M/ s. KMH' or "the Assessee" for short) have registered themselves with the service tax Department vide Registration No. AAHFK8714ASD 001, for payment of service Tax Under the categories of "Works contract service" and "construction of Residential complex service".

2. As seen from the records, the assessee entered into 1) Sale deed for sale of undivided portion of land together with semi-finished portion of the flat and 2) 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 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 transfer of property in goods in execution of the said construction agreements is involved, it appears that the services rendered by them after execution of sale deed against agreements of construction to each of their customers to whom the land was already sold are **taxable services under "Works Contract Service"**.

3. Accordingly, the following Show Cause Notice had been issued to the Assessee:

SL.NO.	SCN OR NO. & date	Period	Amount of Service Tax demanded (Rs.)	OIO NO. Date
1	OR.No.99/2016-Adjn (ST) (Commr) dated 22.04.2016	10/2010 to 03/2015	62,17,785/-	48/2016-ST Dt.30.12.2016 (Confirmed)

4. As per the information furnished by the Assessee vide their letter dated 15.02.2018 received by the jurisdictional Range Superintendent on 16.02.2018, 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. **2,63,62,335/- (Rupees Two Crores Sixty Three Lakhs Sixty Two Thousand Three hundred and Thirty Five only)**. After deduction of VAT of Rs. **11,90,570/-** the taxable value works out to Rs. **2,51,71,765/- (Rupees Two Crores Fifty One Lakhs Seventy One Thousand Seven hundred and**

Sixty five only) on which service tax (including Cesses) works out to **Rs. 14,48,436/-** for services rendered during the said period, as detailed in the Annexure enclosed to this notice.

5. Vide Finance Act, 2012, sub section (1A) was inserted in Section 73 which read as under:

SECTION 73(1A) – *Notwithstanding anything contained in sub-section (1), the Central Excise Officer may serve, subsequent to any notice or notices served under that sub –section, a statement, containing the details of service tax not levied or paid or short levied or short paid or erroneously refunded for the subsequent period, on the person chargeable to service tax, then, service of such statement shall be deemed to be service of notice on such person, subject to the condition that the grounds relied upon for the subsequent period are same as are mentioned in the earlier notices.*

6. The section **65B, 66B, 66D** as inserted in the Finance Act, 1994 by the Finance Act, 2012 w. e. f. 01.07.2012 are reproduced below:

6.1. Section 65 B (34): “negative list” means the services which are listed in section 66D;

6.2. SECTION 65B (44): “service” means any activity carried out by person for another for consideration, and includes a declared service, but shall not include – (a) an activity which constitutes merely, - (i) a transfer of title in goods or immovable property, by way of Sale, gift or in any other manner; or(ii) a transaction in money or actionable claim; (b) a provision of service by an employee to the employer in the course of or in relation to his employment; (c) fees taken in any Court or tribunal established under any law for the time being in force.

6.3. Section 65B (51): “taxable service” means any service on which service tax is leviable under section 66B;

6.4. SECTION 66B.- There shall be levied a tax (hereinafter referred to as the service tax) at the rate of Fourteen per cent on the value of all services, other than those services specified in the negative list, provided or agreed to be provided in the taxable territory by one person another and collected in such manner as may be prescribed.

6.5. SECTION 66D: Contains the negative list of services. It appears that services provided by the assessee are not covered under any of the services listed therein.

6.6. SECTION 66E: Contains declared service and work contract is covered under 66E(h) of the Finance Act, 1994.

6.7. SECTION 68. Payment of service tax. — (1) Every person providing taxable service to any person shall pay service tax at the rate specified in section [66B] in such manner and within such period as may be prescribed.

6.5. Further, Notification No.25/2012-ST, dated 20.06.2012, as amended specified services which were exempt from payment of Service Tax. It appears that services provided by the Assessee are not covered under any of the services listed therein.

7. The grounds as explained in the Saw Cause cum demand notice issued above are also applicable to the present case; the legal position in so far as ‘**Works Contract Service**’ is concerned, the said service and its taxability as defined under Sub –clause(zzzza) of Clause 105 of Section 65 of the Finance Act,1994 as existed before 01.07.2012 stands now covered by 65B (54) whereby the said Service being declared service under Section 66E(h) of Finance Act, 1994 and for not being in the Negative List prescribed under 66D, continues to be a taxable service. But for the said changes in legal provision, the status of Service and the corresponding tax liability remained same. Hence, this statement of demand / show because notice is issued in terms of **Section 73(1A) of the Finance Act, 1994** for the period **April, 2015 to June, 2017.**

8. In view of the above, **M/s. Kadakia & Modi Housing, Hyderabad** 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, Door No. 2-4-416 & 417, 1st Floor, Salike Senate, M. G Road, Ramgopalpet, Hyderabad, within 30(thirty) days of receipt of this notice as to why: -

i). an amount of Rs. 14,48,436/- (Rupees Fourteen Lakh Forty Eight Thousand Four hundred and Thirty Six only) (including Cesses) should not be demanded as per Para-4 above towards "Works Contract Service "rendered by them during April, 2015 to June,2017, in terms of Section 73 (1) of the Finance Act, 1994; on the grounds discussed supra; and

ii). Interest should not be demand at (i) above, under Section 75 of the finance Act, 1994; and

iii) Penalty should not be imposed on them under Section 76 of the Finance Act, 1994, for the contravention of Rules and Provisions of the Finance Act, 1994; and

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

9. M/s Kadakia & Modi Constructions, are required to Produce all the evidence upon which they intend to rely in their defense while showing cause. They are also required to indicate in their written reply whether they wish to be heard in person before the case is adjudicated.

10. If no cause is shown against the action proposed to be taken within the stipulated time and if the noticee does not appear for the personal hearing on the appointed day, then it will be presumed that they do not have anything to state in their defense and the case will be decided on merits on the basis of evidence available on records.

11. This Notice is issued without prejudice to any other action that has been or may be taken against the noticee / others under this Act or under any other law for the time being in force in India.

12. 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.

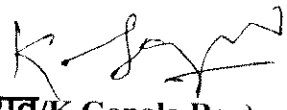
13. Reliance for issue of this Notice is placed on the following:

(i) Assessee's letter dated 15.02.2018 received by the Jurisdictional Range Superintendent on 16.02.2018, in which Service Tax consolidated statement is provided.

(ii) ST3 Returns for the period 2015-16, 2016-17 and 2017-18 (up to June, 2017)

Place: Secunderabad

Date: 16.04.2018


(के गोपाल राव/K Gopala Rao)

सहायक आयुक्त/Assistant Commissioner
सिकंदराबाद मण्डल/Secunderabad Division

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

Copy to:

1. The Superintendent of Central Tax, Central Excise and Service Tax, Ramgopalpet Range-II, Secunderabad GST Division, Secunderabad Commissionerate, with a direction to serve the Notice on the assessee and submit dated Acknowledgment to this office.

ANNEXURE TO THE SHOW CAUSE NOTICE C.No. V/24/15/03/2018 -Adjn
DATED: 16.04.2018- M/S KADAKIA & MODI HOUSING: -

	Before Occupancy Certificate is obtained			Total (Rs)
	2015-16	2016-17	2017-18 (Up to June, 2017)	
Gross Receipts	16250938	10111397	0	26362335
Construction Agreement value	2579647	2308000	0	4887647
Gross Sale Deed Value	9586000	6919950	0	16505950
Less: VAT & Registration	556230	634340	0	1190570
Net Taxable Value (Net of VAT)	15694708	9477057	0	25171765
Tax Rate	1225000@4.944%	990907@5.80%	0	118037
	9003465@5.60%	8486150@6.00%	0	1013363
	5466143@5.80%	0	0	317036
Service Tax Payable	881794	566642	0	1448436

M. Ravi Raju
16.04.2018
M. RAVI RAJU
Joint Assistant
Commissioner (Taxes & Duties)
Central Excise Division
Bangalore - 560001
Bangalore - 560001
Bangalore - 560001
Bangalore - 560001
Bangalore - 560001



केन्द्रीय कर उप/सहायक आयुक्त का कार्यालय,
सिकंदराबाद माल एवम सेवा कर मण्डल
OFFICE OF THE DEPUTY/ASSISTANT COMMISSIONER
OF CENTRAL TAX, SECUNDERABAD GST DIVISION.
"सलीक सीनेट", गेट न: 2 -4- 416 & 417, रामगोपालपेट, एम.
जी. रोड़ सिकंदराबाद 500003
'SALIK SENATE', Door No.2-4-416 & 417,
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500003"

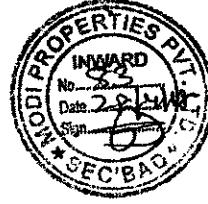
Contact No. 7901243130 mail- cgst.secdiv@gov.in

सी. नं. C.No: V/24/15/03/2018-Adjn

दिनांक Dated:26.04.2018

[BY SPEED POST]

To
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Address; 5-4-187/3 & 4, 2nd Floor,
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J. Muthy

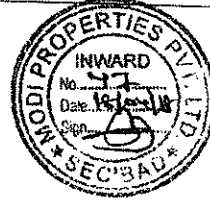
(मृत्युंजय)/(MRITHINJAI. S)

उप आयुक्त /DEPUTY COMMISSIONER
सिकंदराबाद मण्डल/ SECUNDERABAD DIVISION

QC NO 45/18
dt 26/4/2018

Copy to:

1. The Superintendent of Central Tax, Central Excise and Service Tax, Ramgopalpet Secunderabad GST Division, Secunderabad Commissionerate, for information.
2. The Commissioner of Central Tax & Central Excise, Secunderabad Commissionerate, Hyderabad. (By name to the Superintendent of Central Tax(Adjudication) for information.



सैंट्रल टैक्स एवम् कस्टम उप/सहायक आयुक्त का कार्यालय
OFFICE OF THE DEPUTY/ASSISTANT COMMISSIONER OF CENTRAL TAX AND CUSTOMS

सिकंदराबाद माल एवम् सेवा कर मंडल & सिकंदराबाद माल एवम् सेवा कर आयुक्तालय
SECUNDERABAD GST DIVISION & SECUNDERABAD COMMISSIONERATE

पता: "सलीक सीनेट", गेट. 2-4-416 & 417, रामगोपालपेट, एम.जी. रोड सिकंदराबाद 500003

ADD: "SALIK SENATE", D. No. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD 500003

Contact No. 7901243130

email- cgst.secdiv@gov.in

C. NO. V/24/15/03/2018-Adjn

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3. Accordingly, the following Show Cause Notice had been issued to the Assessee:

SL.NO.	SCN OR NO. & date	Period	Amount of Service Tax demanded (Rs.)	OIO NO. Date
1	OR.No.99/2016-Adjn (ST) (Commr) dated 22.04.2016	10/2010 to 03/2015	62,17,785/-	48/2016-ST Dt.30.12.2016 (Confirmed)

4. As per the information furnished by the Assessee vide their letter dated 15.02.2018 received by the jurisdictional Range Superintendent on 16.02.2018, 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. 2,63,62,335/- (Rupees Two Crores Sixty Three Lakhs Sixty Two Thousand Three hundred and Thirty Five only). After deduction of VAT of Rs. 11,90,570/- the taxable value works out to Rs. 2,51,71,765/- (Rupees Two Crores Fifty One Lakhs Seventy One Thousand Seven hundred and

Sixty five only) on which service tax (including Cesses) works out to **Rs. 14,48,436/-** for services rendered during the said period, as detailed in the Annexure enclosed to this notice.

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SECTION 73(1A) – *Notwithstanding anything contained in sub-section (1), 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.*

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6.2. SECTION 65B (44): “service” means any activity carried out by person for another for consideration, and includes a declared service, but shall not include – (a) an activity which constitutes merely, – (i) a transfer of title in goods or immovable property, by way of Sale, gift or in any other manner; or(ii) a transaction in money or actionable claim; (b) a provision of service by an employee to the employer in the course of or in relation to his employment; (c) fees taken in any Court or tribunal established under any law for the time being in force.

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6.4. SECTION 66B.- There shall be levied a tax (hereinafter referred to as the service tax) at the rate of Fourteen per cent on the value of all services, other than those services specified in the negative list, provided or agreed to be provided in the taxable territory by one person another and collected in such manner as may be prescribed.

6.5. SECTION 66D: Contains the negative list of services. It appears that services provided by the assessee are not covered under any of the services listed therein.

6.6. SECTION 66E: Contains declared service and work contract is covered under 66E(h) of the Finance Act, 1994.

6.7. SECTION 68. Payment of service tax. – (1) Every person providing taxable service to any person shall pay service tax at the rate specified in section [66B] in such manner and within such period as may be prescribed.

6.5. Further, Notification No.25/2012-ST, dated 20.06.2012, as amended specified services which were exempt from payment of Service Tax. It appears that services provided by the Assessee are not covered under any of the services listed therein.

7. The grounds as explained in the Saw Cause cum demand notice issued above are also applicable to the present case; the legal position in so far as ‘**Works Contract Service**’ is concerned, the said service and its taxability as defined under Sub –clause(zzzza) of Clause 105 of Section 65 of the Finance Act,1994 as existed before 01.07.2012 stands now covered by 65B (54) whereby the said Service being declared service under Section 66E(h) of Finance Act, 1994 and for not being in the Negative List prescribed under 66D, continues to be a taxable service. But for the said changes in legal provision, the status of Service and the corresponding tax liability remained same. Hence, this statement of demand / show because notice is issued in terms of Section 73(1A) of the **Finance Act, 1994** for the period **April, 2015 to June, 2017**.

8. In view of the above, M/s. **Kadakia & Modi Housing, Hyderabad** 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, Door No. 2-4-416 & 417, 1st Floor, Salike Senate, M. G Road, Ramgopalpet, Hyderabad, within 30(thirty) days of receipt of this notice as to why: -

i). an amount of Rs. 14,48,436/- (Rupees Fourteen Lakh Forty Eight Thousand Four hundred and Thirty Six only) (including Cesses) should not be demanded as per Para-4 above towards "Works Contract Service "rendered by them during April, 2015 to June, 2017, in terms of Section 73 (1) of the Finance Act, 1994; on the grounds discussed supra; and

ii). Interest should not be demand at (i) above, under Section 75 of the finance Act, 1994; and

iii) Penalty should not be imposed on them under Section 76 of the Finance Act, 1994, for the contravention of Rules and Provisions of the Finance Act, 1994; and

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

9. M/s Kadakia & Modi Constructions, are required to Produce all the evidence upon which they intend to rely in their defense while showing cause. They are also required to indicate in their written reply whether they wish to be heard in person before the case is adjudicated.

10. If no cause is shown against the action proposed to be taken within the stipulated time and if the noticee does not appear for the personal hearing on the appointed day, then it will be presumed that they do not have anything to state in their defense and the case will be decided on merits on the basis of evidence available on records.

11. This Notice is issued without prejudice to any other action that has been or may be taken against the noticee / others under this Act or under any other law for the time being in force in India.

12. 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.

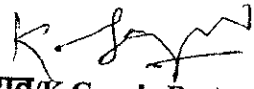
13. Reliance for issue of this Notice is placed on the following:

(i) Assessee's letter dated 15.02.2018 received by the Jurisdictional Range Superintendent on 16.02.2018, in which Service Tax consolidated statement is provided.

(ii) ST3 Returns for the period 2015-16, 2016-17 and 2017-18 (up to June, 2017)

Place: Secunderabad

Date: 16.04.2018


(के गोपाल राव/K Gopala Rao)

सहायक आयुक्त/Assistant Commissioner
सिकंदराबाद मण्डल/Secunderabad Division

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

Copy to:

1. The Superintendent of Central Tax, Central Excise and Service Tax, Ramgopalpet Range-II, Secunderabad GST Division, Secunderabad Commissionerate, with a direction to serve the Notice on the assessee and submit dated Acknowledgment to this office.

ANNEXURE TO THE SHOW CAUSE NOTICE C.No. V/24/15/03/2018 -Adjn
DATED: 16.04.2018-- M/S KADAKIA & MODI HOUSING: -

	Before Occupancy Certificate is obtained			Total (Rs)
	2015-16	2016-17	2017-18 (Up to June, 2017)	
Gross Receipts	16250938	10111397	0	26362335
Construction Agreement value	2579647	2308000	0	4887647
Gross Sale Deed Value	9586000	6919950	0	16505950
Less: VAT & Registration	556230	634340	0	1190570
Net Taxable Value (Net of VAT)	15694708	9477057	0	25171765
Tax Rate	1225000@4.944%	990907@5.80%	0	118037
	9003465@5.60%	8486150@6.00%	0	1013363
	5466143@5.80%	0	0	317036
Service Tax Payable	881794	566642	0	1448436

[Signature]
16.04.2018
MR. RAJ RAJU
Assistant
Superintendent
(Revenue and Public Works)
General Section
Municipal Corporation of Hyderabad
Range
Municipal Corporation
General Section
Section 4/Hyderabad