Kadakia & Modi Housing

O/C

Office: 5-4-187/3 & 4, II floor,
Soham Mansion, M G Road,
Secunderabad – 500 003.
Ph: +91 40 66335551.

Date: 5th October 2015

To,
The Assistant Commissioner,
Office of the Principal Commissioner of Service Tax
Service Tax Commissioner ate,
11-5-423/1/A, Sitaram Prasad Tower
Red Hills, Hyderabad - 4

Sub: Submission of the below documents
Ref.: Your letter No. HQST No.121/2015-ST.AE Gr-VIII dated 8th September 2015

We have received your notice dated 8th September 2015 requesting for documents pertaining to the period from 1st April 2010 to 31st March 2015. Please find enclosed the following documents as request by you.

1. Audited books of accounts.
2. Audited profit and loss statement and balance sheet.
3. Scanned copies of agreement of sale, sale deed and agreement of construction for all flats in the said project.
4. Details of service tax paid.
5. Scanned copies of service tax challans.
6. Summary of sale transaction of each customer as per your letter dated 8th September 2015
7. Detailed calculation for estimating service tax liability under works contract services. Here the amounts received from customers were appropriated as follows:
   a. Towards sale deed
   b. Towards agreement of construction & other taxable receipts
   c. Towards VAT, registration charges, etc.
   d. Towards other non-taxable receipts like electricity charges, maintenance charges, corpus fund, excess receipts that were paid or refunded to electricity department, owners association, housing finance company, etc., and excess amount received was refunded to customer.
8. Summary of estimate of service tax liability – quarter wise.
9. Statement of land details as per your format.
10. Detailed Note on the nature of activities undertaken by the firm.

Hard copies for items given in point no. 4, 5, 6, 7, 8, 9 & 10 are attached herein. Please let us know if any further information is required. Please note that details of payment of VAT, stamp duty, registration charges, electricity bills and transfers to third parties like owners association, refund to customers, etc., can be verified from audited books of accounts.+

Thank You.

Yours sincerely
For KADAKIA & MODI HOUSING

Soham Modi.
Partner

Received
D Subramanyam
20.10.15

Statement of Service Tax Paid Details
Kadakia & Modi Housing service tax details 14.07.15 ver 113

S. No.	Date of Payment	Cheque / pay order No.	Drawn on	Amount	Challan No
1	03-09-2011	283580	SBH, R.P Road,	132,000	19
2	10-09-2011	283599	SBH, R.P Road,	158,712	21
3	21-12-2011	437862	SBH, R.P Road,	370,131	18
4	02-06-2012	527712	SBH, R.P Road,	19,275	17
5	09-06-2012	339232	SBH, R.P Road,	19,275	7
6	18-06-2012	339164	SBH, R.P Road,	19,275	30
7	23-06-2012	339165	SBH, R.P Road,	19,275	30
8	07-07-2012	527804	SBH, R.P Road,	15,305	10
9	06-08-2012	644163	SBH, R.P Road,	19,275	14
10	08-12-2012	879363	SBH, R.P Road,	20,000	18
11	07-01-2013	879396	SBH, R.P Road,	20,000	9
12	12-01-2013	879418	SBH, R.P Road,	20,000	5
13	28-01-2013	879470	SBH, R.P Road,	35,000	11
14	02-02-2013	833301	SBH, R.P Road,	35,000	12
15	09-02-2013	833470	SBH, R.P Road,	35,000	23
16	03-04-2013	698242	SBH, R.P Road,	15,544	25
17	16-02-2013	833498	SBH, R.P Road,	22,752	29
18	05.04.2013	698253	SBH, R.P Road,	20,000	18
19	13.04.2013	697815	SBH, R.P Road,	20,000	9
20	20.04.2013	697824	SBH, R.P Road,	20,000	10
21	27.04.2013	697864	SBH, R.P Road,	5,187	3
22	01.06.2013	000196	SBH, R.P Road,	114,197	2
23	10.08.2013	000011	SBH, R.P Road,	40,000	6
24	17.08.2013	000057	SBH, R.P Road,	36,105	10
25	27.09.2013	000621	SBH, R.P Road,	680	9
26	30.10.2013	000773	Axis Bank Ltd.,	150,555	9
27	29.01.2014	000822	SBH, R.P Road,	103,932	5
28	25.04.2014	002445	SBH, R.P Road,	25,000	3
29	03.05.2014	002503	SBH, R.P Road,	25,000	3
30	24.05.2014	002118	Axis Bank Ltd.,	25,000	1
31	31.05.2014	002149	Axis Bank Ltd.,	33,843	6
32	12.09.2014	002568	Axis Bank Ltd.,	38,528	2
33	14.08.2014	001759	Axis Bank Ltd.,	38,528	2
34	25.08.2014	001777	Axis Bank Ltd.,	38,528	11
35	19.02.2015	WT	Axis Bank Ltd.,	57,879	6
36	13.02.2015	WT	Axis Bank Ltd.,	50,000	124
37	29.10.2014	002694	Axis Bank Ltd.,	110,987	4
	Total			**1,929,768**	

Challan Copies
Received No

Name of the Project : BLOOMDALE
Total Residential Area : 14,845 Sq. Yards
Total Commercial Area : NILL
Period : From 1st April 2010 to 31st Mar'2015

S. No.	Name of the Buyer and address	Area Sold in Sq. Yd.	Net Sale Value	Advances Received	Balance	Value of Sale Deed	Details of Service Tax P:aid	Building Permit Order	OC issued by GHMC if any	Present status of the project
1	Ms.Sabiha Hussain	178	4,860,735	4,860,735	-	1,200,000	150,822	09/MP2/HUDA/2008	PENDING	Total sold vilas only on 32 out of 72 only - 44% completed as on date
2	Ram Chander Patwari	179	4,983,000	1,575,000	3,408,000	3,738,000	-			
3	Mr. MD.Abdul Rahim & Mrs. Khalida Unissa	183	4,483,000	4,483,000	-	1,800,000	147,558			
4	Syed Sibgatullah vajid	191	3,790,000	3,790,000	-	191,000	148,346			
5	Edury Vakula and Edury Ramachandra Rao	203	4,900,000	4,900,000	-	1,960,000	164,545			
6	Mrs Man komal kaur Thapar	220	3,500,000	3,500,000	-	220,000	144,757			
7	Mrs.Harjeet Kaur Thapar	234	3,500,000	3,500,000	-	234,000	143,200			
8	Mr.Sadula Vijay Kumar	178	3,800,000	3,800,000	-	1,200,000	115,766			
9	Mr.Abdul Hameed	178	3,780,000	3,780,000	-	178,000	156,813			
10	Merpula Narayana Goud	178	3,600,000	3,600,000	-	1,500,000	111,454			
11	Dr.Anusha Bharatam & Smt.Paningipalli Jyoti	204	3,382,180	3,382,180	-	204,000	135,379			
12	Mr.Ravi Rajshekar & Mrs.Lakshmi Praba	178	3,561,000	3,561,000	-	1,010,000	105,275			
13	Sri Teja Bongu	178	4,123,000	4,123,000	-	3,167,250	47,441			
14	Mr.Bongu Sriteja	178	4,123,000	4,123,000	-	1,690,000	120,476			
15	Mrs. T.G. Vijay Lakshmi / Mr.TGoverdhan	259	5,104,000	5,104,000	-	3,828,000	63,085			
16	Mr. Sandeep Benjamin / Mrs. Ida Benjamin	281	5,500,000	5,500,000	-	4,125,000	71,379			
17	Bongu Raja Rao	295	3,850,000	3,850,000	-	1,325,000	108,409			
18	Mrs.S.E.Velankanni Selva Kumar	303	5,000,000	5,000,000	-	3,750,000	65,103			
19	Mr.K. Swarna Latha james/ James Kalwala	246	5,075,000	4,395,000	680,000	2,100,000	113,465			
20	Mrs. Sucharitha Ittamalla	255	5,100,000	5,100,000	-	3,825,000	63,036			
21	GP Capt MDN Prasad / Mrs. Vijaya Prasad	248	5,230,000	5,210,575	19,425	3,922,000	63,707			
22	Dr. Parijatha Johnson	238	5,086,000	4,936,624	149,376	3,816,000	55,404			
23	Commander.U.Sathyan	228	4,278,000	4,278,000	-	1,712,000	112,684			
		5013		**96,352,114**	**4,256,801**	**46,695,250**	**2,408,103**			

10 39 9 56 66 21 38 54 ~~40~~ 11 26 27 1
12 54 16 57 67 39 12 40 36 59 19 33 27
35 60 47 63 58 10 35 60 20 33 68 20
38 48 64

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards agreement of construction	Tax rate under works contract with composition	Estimate of tax liability under Works Contract Service
A	21	-	01-10-2008	1145	03-04-2010	1,000,000	-	-	1,000,000	-	-	-	1	1,000,000	4.12	41,200
A	21	-	01-10-2008	1146	05-04-2010	150,000	-	-	75,000	24,831	50,169	-	1	99,831	4.12	4,113
A	39	-	05-10-2009	1172	05-04-2010	500,000	-	-	500,000	-	-	-	1	500,000	4.12	20,600
A	58	-	12-04-2010	1173	13-04-2010	25,000	3,850,000	25,000	-	-	-	-	1	-	4.12	-
A	58	-	12-04-2010	1174	04-05-2010	200,000	-	200,000	-	-	-	-	1	-	4.12	-
A	38	-	08-08-2009	1175	05-05-2010	700,000	-	-	700,000	-	-	-	1	700,000	4.12	28,840
A	12	-	26-12-2009	1176	20-05-2010	450,000	-	-	450,000	-	-	-	1	450,000	4.12	18,540
A	10	-	09-11-2009	1177	26-05-2010	91,255	-	-	91,255	-	-	-	1	91,255	4.12	3,760
A	10	-	09-11-2009	1178	10-07-2010	800,000	-	-	800,000	-	-	-	1	800,000	4.12	32,960
A	38	-	08-08-2009	1179	13-07-2010	700,000	-	-	510,390	6,031	164,760	18,819	1	516,421	4.12	21,277
A	38	-	08-08-2009	1181	03-08-2010	132,032	-	-	-	-	-	132,032	1	-	4.12	-
A	58	-	12-04-2010	1182	10-08-2010	500,000	-	500,000	-	-	-	-	1	-	4.12	-
A	54	-	27-04-2009	1180	16-08-2010	250,000	-	-	22,708	-	117,950	109,342	1	22,708	4.12	936
A	54	-	27-04-2009	1180	19-08-2010	50,000	-	-	-	-	-	50,000	1	-	4.12	-
A	58	-	12-04-2010	1188	21-08-2010	157,155	-	157,155	-	-	-	-	1	-	4.12	-
A	58	-	12-04-2010	1188	09-09-2010	615,000	-	442,845	172,155	-	-	-	1	172,155	4.12	7,093
A	40	-	08-09-2010	1187	13-09-2010	25,000	3,561,000	25,000	-	-	-	-	1	-	4.12	-
A	39	-	05-10-2009	1189	20-09-2010	600,000	-	-	600,000	-	-	-	1	600,000	4.12	24,720
A	39	-	05-10-2009	1190	20-09-2010	90,000	-	-	90,000	-	-	-	1	90,000	4.12	3,708
A	38	-	08-08-2009	1192	21-09-2010	6,395	-	-	-	-	-	6,395	1	-	4.12	-
A	35	-	10-02-2009	1194	23-09-2010	100,000	-	100,000	-	-	-	-	1	-	4.12	-
A	40	-	08-09-2010	1195	25-09-2010	200,000	-	200,000	-	-	-	-	1	-	4.12	-
A	36	-	25-09-2010	1193	27-09-2010	25,000	3,382,180	25,000	-	-	-	-	1	-	4.12	-
A	12	-	26-12-2009	1197	04-10-2010	300,000	-	-	300,000	-	-	-	1	300,000	4.12	12,360
A	12	-	26-12-2009	1197	04-10-2010	177,201	-	-	177,201	-	-	-	1	177,201	4.12	7,301
A	54	-	27-04-2009	1196	04-10-2010	16,669	-	-	-	-	-	16,669	1	-	4.12	-
A	36	-	25-09-2010	1198	05-10-2010	1,000,000	-	179,000	821,000	-	-	-	1	821,000	4.12	33,825
A	36	-	25-09-2010	1199	05-10-2010	600,000	-	-	600,000	-	-	-	1	600,000	4.12	24,720
A	12	-	26-12-2009	1200	19-10-2010	500,000	-	-	382,394	-	117,606	-	1	382,394	4.12	15,755
A	36	-	25-09-2010	1007	02-11-2010	335,000	-	-	335,000	-	-	-	1	335,000	4.12	13,802
A	40	-	08-09-2010	1008	06-11-2010	273,325	-	273,325	-	-	-	-	1	-	4.12	-

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards agreement of construction	Tax rate under works contract with composition	Estimate of tax liability under Works Contract Service
A	35	-	10-02-2009	1009	08-11-2010	600,000	-	455,000	145,000	-	-	-	1	145,000	4.12	5,974
A	35	-	10-02-2009	1011	23-11-2010	300,000	-	-	300,000	-	-	-	1	300,000	4.12	12,360
A	40	-	08-09-2010	1010	23-11-2010	861,000	-	511,675	349,325	-	-	-	1	349,325	4.12	14,392
A	36	-	25-09-2010	1012	30-11-2010	553,000	-	-	553,000	-	-	-	1	553,000	4.12	22,784
A	39	-	05-10-2009	-	02-12-2010	300,000	-	-	15,677	78,960	103,987	101,376	1	94,637	4.12	3,899
A	60	-	14-01-2009	1013	06-12-2010	1,000,000	-	-	1,000,000	-	-	-	1	1,000,000	4.12	41,200
A	39	-	05-10-2009	1022	13-12-2010	40,000	-	-	-	-	-	40,000	1	-	4.12	-
A	59	-	21-12-2010	1014	21-12-2010	25,000	5,000,000	25,000	-	-	-	-	1	-	4.12	-
A	35	-	10-02-2009	1201	24-12-2010	350,000	-	-	350,000	-	-	-	1	350,000	4.12	14,420
A	58	-	12-04-2010	1015	24-12-2010	670,000	-	-	670,000	-	-	-	1	670,000	4.12	27,604
A	12	-	26-12-2009	1017	05-01-2011	112,354	-	-	-	-	4,417	107,937	1	-	4.12	-
A	10	-	09-11-2009	.	21-01-2011	520,517	-	-	520,517	-	-	-	1	520,517	4.12	21,445
A	11	-	08-02-2011	1301	07-02-2011	25,000	3,790,000	25,000	-	-	-	-	1	-	4.12	-
A	40	-	08-09-2010	1020	14-02-2011	300,000	-	-	300,000	-	-	-	1	300,000	4.12	12,360
A	11	-	08-02-2011	1302	19-02-2011	200,000	-	166,000	34,000	-	-	-	1	34,000	4.12	1,401
A	60	-	14-01-2009	1023	01-03-2011	315,825	-	-	315,825	-	-	-	1	315,825	4.12	13,012
A	60	-	14-01-2009	1024	01-03-2011	136,475	-	-	136,475	-	-	-	1	136,475	4.12	5,623
A	60	-	14-01-2009	1025	01-03-2011	53,000	-	-	53,000	-	-	-	1	53,000	4.12	2,184
A	11	-	08-02-2011	1026	08-03-2011	533,000	-	-	533,000	-	-	-	1	533,000	4.12	21,960
A	36	-	25-09-2010	1028	21-03-2011	335,000	-	-	335,000	-	-	-	1	335,000	4.12	13,802
A	59	-	21-12-2010	1027	23-03-2011	50,000	-	50,000	-	-	-	-	1	-	4.12	-
A	60	-	14-01-2009	1029	11-04-2011	996,740	-	-	969,700	-	27,040	-	1	969,700	4.12	39,952
A	20	-	16-04-2011	1304	18-04-2011	225,000	3,500,000	225,000	-	-	-	-	1	-	4.12	-
A	20	-	16-04-2011	1030	22-04-2011	150,000	-	-	150,000	-	-	-	1	150,000	4.12	6,180
A	20	-	16-04-2011	1031	22-04-2011	150,000	-	9,000	141,000	-	-	-	1	141,000	4.12	5,809
A	26	-	22-04-2011	1305	22-04-2011	25,000	3,800,000	25,000	-	-	-	-	1	-	4.12	-
A	20	-	16-04-2011	1306	23-04-2011	100,000	-	-	100,000	-	-	-	1	100,000	4.12	4,120
A	19	-	16-04-2011	1307	25-04-2011	25,000	-	25,000	-	-	-	-	1	-	4.12	-
A	19	-	16-04-2011	1308	25-04-2011	150,000	-	145,000	5,000	-	-	-	1	5,000	4.12	206
A	19	-	16-04-2011	1309	25-04-2011	50,000	3,500,000	50,000	-	-	-	-	1	-	4.12	-
A	20	-	16-04-2011	1307	25-04-2011	50,000	-	-	50,000	-	-	-	1	50,000	4.12	2,060

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards agreement of construction	Tax rate under works contract with composition	Estimate of tax liability under Works Contract Service
A	59	-	21-12-2010	1033	29-04-2011	60,000	-	60,000	-	-	-	-	1	-	4.12	-
A	36	-	25-09-2010	1034	03-05-2011	250,000	-	-	250,000	-	-	-	1	250,000	4.12	10,300
A	33	-	29-05-2011	1310	09-05-2011	25,000	3,600,000	25,000	-	-	-	-	1	-	4.12	-
A	10	-	09-11-2009	1036	10-05-2011	310,000	-	-	126,366	6,076	98,670	78,888	1	132,442	4.12	5,457
A	10	-	09-11-2009	1037	10-05-2011	86,862	-	-	86,862	-	-	-	1	86,862	4.12	3,579
A	26	-	22-04-2011	1035	18-05-2011	200,000	-	200,000	-	-	-	-	1	-	4.12	-
A	36	-	25-09-2010	1038	18-05-2011	40,000	-	-	40,000	-	-	-	1	40,000	4.12	1,648
A	58	-	12-04-2010	1039	21-05-2011	450,000	-	-	450,000	-	-	-	1	450,000	4.12	18,540
A	59	-	21-12-2010	1040	28-05-2011	70,000	-	70,000	-	-	-	-	1	-	4.12	-
A	19	-	16-04-2011	1311	01-06-2011	75,000	-	-	75,000	-	-	-	1	75,000	4.12	3,090
A	19	-	16-04-2011	1312	01-06-2011	100,000	-	-	100,000	-	-	-	1	100,000	4.12	4,120
A	19	-	16-04-2011	1313	01-06-2011	100,000	-	-	100,000	-	-	-	1	100,000	4.12	4,120
A	27	-	11-06-2011	.	02-06-2011	25,000	3,780,000	25,000	-	-	-	-	1	-	4.12	-
A	36	-	25-09-2010	1041	02-06-2011	45,000	-	-	45,000	-	-	-	1	45,000	4.12	1,854
A	60	-	14-01-2009	1042	06-06-2011	100,000	-	-	-	-	100,000	-	1	-	4.12	-
A	40	-	08-09-2010	1043	07-06-2011	200,000	-	-	200,000	-	-	-	1	200,000	4.12	8,240
A	33	-	29-05-2011	1317	10-06-2011	200,000	-	200,000	-	-	-	-	1	-	4.12	-
A	27	-	11-06-2011	1314	11-06-2011	200,000	-	153,000	47,000	-	-	-	1	47,000	4.12	1,936
A	58	-	12-04-2010	1315	13-06-2011	1,200,000	-	-	1,200,000	-	-	-	1	1,200,000	4.12	49,440
A	58	-	12-04-2010	1044	21-06-2011	243,000	-	-	32,845	106,287	103,868	-	1	139,132	4.12	5,732
A	68	-	22-06-2011	1049	21-06-2011	25,000	4,278,000	25,000	-	-	-	-	1	-	4.12	-
A	58	-	12-04-2010	1046	24-06-2011	106,287	-	-	-	-	61,452	44,835	1	-	4.12	-
A	58	-	12-04-2010	1047	24-06-2011	47,465	-	-	-	-	-	47,465	1	-	4.12	-
A	59	-	21-12-2010	947978	27-06-2011	70,000	-	70,000	-	-	-	-	1	-	4.12	-
A	68	-	22-06-2011	1050	23-07-2011	200,000	-	200,000	-	-	-	-	1	-	4.12	-
A	59	-	21-12-2010	1051	28-07-2011	65,000	-	65,000	-	-	-	-	1	-	4.12	-
A	35	-	10-02-2009	1052	06-08-2011	1,400,000	-	-	1,400,000	-	-	-	1	1,400,000	4.12	57,680
A	40	-	08-09-2010	1054	08-08-2011	500,000	-	-	500,000	-	-	-	1	500,000	4.12	20,600
A	11	-	08-02-2011	1053	10-08-2011	1,000,000	-	-	1,000,000	-	-	-	1	1,000,000	4.12	41,200
A	19	-	16-04-2011	1057	10-08-2011	237,375	-	-	237,375	-	-	-	1	237,375	4.12	9,780
A	33	-	29-05-2011	1316	10-08-2011	500,000	-	500,000	-	-	-	-	1	-	4.12	-

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards agreement of construction	Tax rate under works contract with composition	Estimate of tax liability under Works Contract Service
A	19	-	16-04-2011	1055	18-08-2011	48,825	-	-	48,825	-	-	-	1	48,825	4.12	2,012
A	19	-	16-04-2011	1056	18-08-2011	100,000	-	-	100,000	-	-	-	1	100,000	4.12	4,120
A	19	-	16-04-2011	1058	19-08-2011	865,000	-	-	865,000	-	-	-	1	865,000	4.12	35,638
A	68	-	22-06-2011	1064	20-08-2011	200,000	-	200,000	-	-	-	-	1	-	4.12	-
A	27	-	11-06-2011	1059	22-08-2011	900,000	-	-	900,000	-	-	-	1	900,000	4.12	37,080
A	27	-	11-06-2011	1061	22-08-2011	178,000	-	-	178,000	-	-	-	1	178,000	4.12	7,334
A	27	-	11-06-2011	1062	22-08-2011	462,000	-	-	462,000	-	-	-	1	462,000	4.12	19,034
A	27	-	11-06-2011	1063	22-08-2011	900,000	-	-	900,000	-	-	-	1	900,000	4.12	37,080
A	27	-	11-06-2011	1066	22-08-2011	285,000	-	-	285,000	-	-	-	1	285,000	4.12	11,742
A	68	-	22-06-2011	1065	25-08-2011	53,000	-	53,000	-	-	-	-	1	-	4.12	-
A	33	-	29-05-2011	1318	05-09-2011	200,000	-	200,000	-	-	-	-	1	-	4.12	-
A	11	-	08-02-2011	1066	08-09-2011	832,000	-	-	832,000	-	-	-	1	832,000	4.12	34,278
A	36	-	25-09-2010	1067	13-09-2011	35,000	-	-	35,000	-	-	-	1	35,000	4.12	1,442
A	59	-	21-12-2010	1068	21-09-2011	200,000	-	200,000	-	-	-	-	1	-	4.12	-
A	36	-	25-09-2010	1069	01-10-2011	112,080	-	-	112,080	-	-	-	1	112,080	4.12	4,618
A	68	-	22-06-2011	1070	29-10-2011	1,970,200	-	1,234,000	736,200	-	-	-	1	736,200	4.12	30,331
A	36	-	25-09-2010	1073	01-11-2011	17,340	-	-	17,340	-	-	-	1	17,340	4.12	714
A	59	-	21-12-2010	1072	01-11-2011	100,000	-	100,000	-	-	-	-	1	-	4.12	-
A	20	-	16-04-2011	1074	04-11-2011	24,890	-	-	24,890	-	-	-	1	24,890	4.12	1,025
A	20	-	16-04-2011	1075	04-11-2011	1,824,175	-	-	1,824,175	-	-	-	1	1,824,175	4.12	75,156
A	1	-	06-11-2011	1076	08-11-2011	25,000	4,860,735	25,000	-	-	-	-	1	-	4.12	-
A	33	-	29-05-2011	1077	11-11-2011	500,000	-	500,000	-	-	-	-	1	-	4.12	-
A	1	-	06-11-2011	1078	21-11-2011	200,000	-	200,000	-	-	-	-	1	-	4.12	-
A	11	-	08-02-2011	1079	24-11-2011	1,000,000	-	-	1,000,000	-	-	-	1	1,000,000	4.12	41,200
A	11	-	08-02-2011	1082	29-11-2011	20,735	-	-	20,735	-	-	-	1	20,735	4.12	854
A	40	-	08-09-2010	1081	29-11-2011	500,000	-	-	500,000	-	-	-	1	500,000	4.12	20,600
A	59	-	21-12-2010	1080	03-12-2011	100,000	-	100,000	-	-	-	-	1	-	4.12	-
A	19	-	16-04-2011	1083	16-12-2011	635,000	-	-	635,000	-	-	-	1	635,000	4.12	26,162
A	1	-	06-11-2011	1083	17-12-2011	575,000	-	575,000	-	-	-	-	1	-	4.12	-
A	1	-	06-11-2011	1085	17-12-2011	300,000	-	300,000	-	-	-	-	1	-	4.12	-
A	1	-	06-11-2011	1086	17-12-2011	300,000	-	100,000	200,000	-	-	-	1	200,000	4.12	8,240

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards agreement of construction	Tax rate under works contract with composition	Estimate of tax liability under Works Contract Service
A	1	-	06-11-2011	1087	20-12-2011	3,000,000	-	-	3,000,000	-	-	-	1	3,000,000	4.12	123,600
A	1	-	06-11-2011	1088	20-12-2011	180,000	-	-	180,000	-	-	-	1	180,000	4.12	7,416
A	1	-	06-11-2011	.	23-12-2011	470,000	-	-	280,735	-	-	189,265	1	280,735	4.12	11,566
A	36	-	25-09-2010	1091	29-12-2011	289,515	-	-	34,760	107,720	63,817	83,218	1	142,480	4.12	5,870
A	26	-	22-04-2011	1089	30-12-2011	1,200,000	-	975,000	225,000	-	-	-	1	225,000	4.12	9,270
A	26	-	22-04-2011	1090	30-12-2011	782,471	-	-	782,471	-	-	-	1	782,471	4.12	32,238
A	59	-	21-12-2010	1092	03-01-2012	100,000	-	100,000	-	-	-	-	1	-	4.12	-
A	12	-	26-12-2009	1093	10-01-2012	1,863	-	-	-	-	-	1,863	1	-	4.12	-
A	11	-	08-02-2011	1098	11-01-2012	61,852	-	-	61,852	-	-	-	1	61,852	4.12	2,548
A	11	-	08-02-2011	1096	17-01-2012	135,493	-	-	117,413	1,621	16,459	-	1	119,034	4.12	4,904
A	11	-	08-02-2011	1097	17-01-2012	200,000	-	-	-	-	51,721	148,279	1	-	4.12	-
A	60	-	14-01-2009	1094	17-01-2012	200,000	-	-	-	-	200,000	-	1	-	4.12	-
A	60	-	14-01-2009	1099	07-02-2012	175,033	-	-	-	-	5,718	169,315	1	-	4.12	-
A	60	-	14-01-2009	1100	07-02-2012	45,000	-	-	-	-	45,000	-	1	-	4.12	-
A	59	-	21-12-2010	1401	28-02-2012	50,000	-	50,000	-	-	-	-	1	-	4.12	-
A	68	-	22-06-2011	1402	03-03-2012	984,600	-	-	984,600	-	-	-	1	984,600	4.12	40,566
A	26	-	22-04-2011	1404	23-03-2012	600,000	-	-	600,000	-	-	-	1	600,000	4.12	24,720
A	40	-	08-09-2010	1403	30-03-2012	862,800	-	-	701,675	4,221	156,904	-	1	705,896	4.12	29,083
A	19	-	16-04-2011	1406	17-04-2012	375,000	-	-	375,000	-	-	-	1	375,000	4.944	18,540
A	27	-	11-06-2011	1407	17-04-2012	475,000	-	-	475,000	-	-	-	1	475,000	4.944	23,484
A	20	-	16-04-2011	1410	30-04-2012	160,000	-	-	160,000	-	-	-	1	160,000	4.944	7,910
A	16	-	26-04-2012	1409	03-05-2012	16,000	4,900,000	16,000	-	-	-	-	1	-	4.944	-
A	59	-	21-12-2010	1411	04-05-2012	200,000	-	200,000	-	-	-	-	1	-	4.944	-
A	16	-	26-04-2012	1409	05-05-2012	9,000	-	9,000	-	-	-	-	1	-	4.944	-
A	33	-	29-05-2011	1412	12-05-2012	200,000	-	75,000	125,000	-	-	-	1	125,000	4.944	6,180
A	26	-	22-04-2011	1413	26-05-2012	300,000	-	-	300,000	-	-	-	1	300,000	4.944	14,832
A	40	-	08-09-2010	1415	05-06-2012	196,650	-	-	-	-	111,179	85,471	1	-	4.944	-
A	59	-	21-12-2010	1416	12-06-2012	60,000	-	60,000	-	-	-	-	1	-	4.944	-
A	16	-	26-04-2012	1417	18-06-2012	200,000	-	200,000	-	-	-	-	1	-	4.944	-
A	9	-	22-06-2012	1419	25-06-2012	25,000	4,483,000	25,000	-	-	-	-	1	-	4.944	-
A	35	-	10-02-2009	MNM	02-07-2012	150,000	-	-	150,000	-	-	-	1	150,000	4.944	7,416

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards agreement of construction	Tax rate under works contract with composition	Estimate of tax liability under Works Contract Service
A	20	-	16-04-2011	1420	03-07-2012	253,000	-	-	253,000	-	-	-	1	253,000	4.944	12,508
A	59	-	21-12-2010	1421	07-07-2012	60,000	-	60,000	-	-	-	-	1	-	4.944	-
A	35	-	10-02-2009	MNM	11-07-2012	50,000	-	-	50,000	-	-	-	1	50,000	4.944	2,472
A	35	-	10-02-2009	MNM	14-07-2012	50,000	-	-	50,000	-	-	-	1	50,000	4.944	2,472
A	35	-	10-02-2009	MNM	23-07-2012	50,000	-	-	50,000	-	-	-	1	50,000	4.944	2,472
A	26	-	22-04-2011	1423	30-07-2012	500,000	-	-	500,000	-	-	-	1	500,000	4.944	24,720
A	9	-	22-06-2012	1422	03-08-2012	200,000	-	200,000	-	-	-	-	1	-	4.944	-
A	9	-	22-06-2012	1424	04-08-2012	449,000	-	449,000	-	-	-	-	1	-	4.944	-
A	35	-	10-02-2009	MNM	07-08-2012	100,000	-	-	25,000	-	75,000	-	1	25,000	4.944	1,236
A	68	-	22-06-2011	1425	09-08-2012	493,050	-	-	493,050	-	-	-	1	493,050	4.944	24,376
A	59	-	21-12-2010	1426	10-08-2012	68,000	-	68,000	-	-	-	-	1	-	4.944	-
A	27	-	11-06-2011	1428	13-08-2012	400,000	-	-	355,000	31,784	13,216	-	1	386,784	4.944	19,123
A	35	-	10-02-2009	MNM	13-08-2012	50,000	-	-	-	-	50,000	-	1	-	4.944	-
A	40	-	08-09-2010	1427	13-08-2012	24,683	-	-	-	-	-	24,683	1	-	4.944	-
A	9	-	22-06-2012	1429	16-08-2012	157,000	-	157,000	-	-	-	-	1	-	4.944	-
A	35	-	10-02-2009	MNM	18-08-2012	50,000	-	-	-	-	50,000	-	1	-	4.944	-
A	9	-	22-06-2012	1430	18-08-2012	69,000	-	69,000	-	-	-	-	1	-	4.944	-
A	9	-	22-06-2012	1431	22-08-2012	100,000	-	100,000	-	-	-	-	1	-	4.944	-
A	26	-	22-04-2011	1432	24-08-2012	300,000	-	-	192,529	9,467	98,004	-	1	201,996	4.944	9,987
A	35	-	10-02-2009	MNM	03-09-2012	50,000	-	-	-	-	24,870	25,130	1	-	4.944	-
A	35	-	10-02-2009	MNM	05-09-2012	50,000	-	-	-	-	-	50,000	1	-	4.944	-
A	59	-	21-12-2010	1433	10-09-2012	80,000	-	80,000	-	-	-	-	1	-	4.944	-
A	16	-	26-04-2012	1434	14-09-2012	435,000	-	435,000	-	-	-	-	1	-	4.944	-
A	35	-	10-02-2009	MNM	15-09-2012	50,000	-	-	-	-	-	50,000	1	-	4.944	-
A	35	-	10-02-2009	MNM	15-09-2012	50,000	-	-	-	-	-	50,000	1	-	4.944	-
A	20	-	16-04-2011	1436	18-09-2012	234,689	-	-	234,689	-	-	-	1	234,689	4.944	11,603
A	9	-	22-06-2012	1435	18-09-2012	810,000	-	800,000	10,000	-	-	-	1	10,000	4.944	494
A	35	-	10-02-2009	mnm	24-09-2012	11,955	-	-	-	-	-	11,955	1	-	4.944	-
A	59	-	21-12-2010	1437	01-10-2012	70,000	-	70,000	-	-	-	-	1	-	4.944	-
A	16	-	26-04-2012	1439	23-10-2012	171,600	-	171,600	-	-	-	-	1	-	4.944	-
A	20	-	16-04-2011	1438	23-10-2012	300,000	-	-	300,000	-	-	-	1	300,000	4.944	14,832

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards agreement of construction	Tax rate under works contract with composition	Estimate of tax liability under Works Contract Service
A	16	-	26-04-2012	1440	29-10-2012	1,370,000	-	1,128,400	241,600	-	-	-	1	241,600	4.944	11,945
A	33	-	29-05-2011	1441	01-11-2012	500,000	-	-	500,000	-	-	-	1	500,000	4.944	24,720
A	59	-	21-12-2010	1443	05-11-2012	100,000	-	100,000	-	-	-	-	1	-	4.944	-
A	26	-	22-04-2011	1319	09-11-2012	220,000	-	-	-	-	55,696	164,304	1	-	4.944	-
A	26	-	22-04-2011	1320	09-11-2012	17,000	-	-	-	-	-	17,000	1	-	4.944	-
A	19	-	16-04-2011	1322	23-11-2012	355,601	-	-	355,601	-	-	-	1	355,601	4.944	17,581
A	19	-	16-04-2011	1325	04-12-2012	100,000	-	-	100,000	-	-	-	1	100,000	4.944	4,944
A	19	-	16-04-2011	1326	04-12-2012	100,000	-	-	100,000	-	-	-	1	100,000	4.944	4,944
A	19	-	16-04-2011	1327	04-12-2012	200,000	-	-	183,199	8,958	7,843	-	1	192,157	4.944	9,500
A	48	-	03-12-2012	1323	04-12-2012	25,000	4,123,000	25,000	-	-	-	-	1	-	4.944	-
A	59	-	21-12-2010	1328	07-12-2012	100,000	-	100,000	-	-	-	-	1	-	4.944	-
A	48	-	03-12-2012	1329	14-12-2012	420,000	-	420,000	-	-	-	-	1	-	4.944	-
A	48	-	03-12-2012	1330	15-12-2012	200,000	-	200,000	-	-	-	-	1	-	4.944	-
A	27	-	11-06-2011	1331	18-12-2012	200,000	-	-	-	-	200,000	-	1	-	4.944	-
A	47	-	24-12-2012	1332	24-12-2012	25,000	4,123,000	25,000	-	-	-	-	1	-	4.944	-
A	36	-	25-09-2010	1335	31-12-2012	846	-	-	-	-	-	846	1	-	4.944	-
A	27	-	11-06-2011	1336	02-01-2013	200,339	-	-	-	-	45,315	155,024	1	-	4.944	-
A	59	-	21-12-2010	1444	15-01-2013	100,000	-	100,000	-	-	-	-	1	-	4.944	-
A	68	-	22-06-2011	1450	29-01-2013	200,000	-	-	200,000	-	-	-	1	200,000	4.944	9,888
A	68	-	22-06-2011	1451	31-01-2013	200,000	-	-	152,150	-	47,850	-	1	152,150	4.944	7,522
A	9	-	22-06-2012	1448	31-01-2013	800,000	-	-	800,000	-	-	-	1	800,000	4.944	39,552
A	16	-	26-04-2012	1449	01-02-2013	1,420,000	-	-	1,420,000	-	-	-	1	1,420,000	4.944	70,205
A	68	-	22-06-2011	1452	02-02-2013	160,000	-	-	-	-	160,000	-	1	-	4.944	-
A	47	-	24-12-2012	1453	04-02-2013	200,947	-	200,947	-	-	-	-	1	-	4.944	-
A	9	-	22-06-2012	1454	09-02-2013	230,000	-	-	230,000	-	-	-	1	230,000	4.944	11,371
A	9	-	22-06-2012	1455	16-02-2013	70,000	-	-	70,000	-	-	-	1	70,000	4.944	3,461
A	48	-	03-12-2012	1456	18-02-2013	331,428	-	331,428	-	-	-	-	1	-	4.944	-
A	59	-	21-12-2010	1457	22-02-2013	72,000	-	72,000	-	-	-	-	1	-	4.944	-
A	19	-	16-04-2011	1458	28-02-2013	50,000	-	-	-	-	-	50,000	1	-	4.944	-
A	19	-	16-04-2011	1459	28-02-2013	100,000	-	-	-	-	59,377	40,623	1	-	4.944	-
A	48	-	03-12-2012	1460	05-03-2013	1,050,000	-	713,572	336,428	-	-	-	1	336,428	4.944	16,633

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards agreement of construction	Tax rate under works contract with composition	Estimate of tax liability under Works Contract Service
A	47	-	24-12-2012	1461	06-03-2013	1,659,045	-	1,659,045	-	-	-	-	1	-	4.944	-
A	20	-	16-04-2011	1463	12-03-2013	270,804	-	-	28,246	12,108	68,410	162,040	1	40,354	4.944	1,995
A	21	-	01-10-2008	1465	18-03-2013	100,000	-	-	-	-	75,036	24,964	1	-	4.944	-
A	21	-	01-10-2008	1466	18-03-2013	100,000	-	-	-	-	-	100,000	1	-	4.944	-
A	59	-	21-12-2010	1467	22-03-2013	100,000	-	100,000	-	-	-	-	1	-	4.944	-
A	63	-	01-04-2013	1471	13-04-2013	25,000	5,200,000	25,000	-	-	-	-	1	-	4.944	-
A	9	-	22-06-2012	1472	16-04-2013	690,000	-	-	690,000	-	-	-	1	690,000	4.944	34,114
A	59	-	21-12-2010	1473	17-04-2013	100,000	-	100,000	-	-	-	-	1	-	4.944	-
A	33	-	29-05-2011	1337	25-04-2013	500,000	-	-	500,000	-	-	-	1	500,000	4.944	24,720
A	21	-	01-10-2008	1338	02-05-2013	1,006	-	-	-	-	-	1,006	1	-	4.944	-
A	47	-	24-12-2012	1339	02-05-2013	354,093	-	354,093	-	-	-	-	1	-	4.944	-
A	63	-	01-04-2013	1340	02-05-2013	200,000	-	200,000	-	-	-	-	1	-	4.944	-
A	19	-	16-04-2011	1341	04-05-2013	74,409	-	-	-	-	-	74,409	1	-	4.944	-
A	16	-	26-04-2012	1342	14-05-2013	570,000	-	-	570,000	-	-	-	1	570,000	4.944	28,181
A	63	-	01-04-2013	1343	22-05-2013	300,000	-	300,000	-	-	-	-	1	-	4.944	-
A	57	-	28-06-2013	1344	28-06-2013	25,000	5,500,000	25,000	-	-	-	-	1	-	4.944	-
A	47	-	24-12-2012	1346	29-06-2013	354,859	-	354,859	-	-	-	-	1	-	4.944	-
A	48	-	03-12-2012	1347	01-07-2013	1,000,000	-	-	1,000,000	-	-	-	1	1,000,000	4.944	49,440
A	66	-	30-06-2013	1348	04-07-2013	25,000	5,230,000	25,000	-	-	-	-	1	-	4.944	-
A	57	-	28-06-2013	1345	15-07-2013	200,000	-	200,000	-	-	-	-	1	-	4.944	-
A	66	-	30-06-2013	1351	15-07-2013	200,000	-	200,000	-	-	-	-	1	-	4.944	-
A	59	-	21-12-2010	1353	17-07-2013	229,650	-	229,650	-	-	-	-	1	-	4.944	-
A	59	-	21-12-2010	1354	17-07-2013	62,375	-	62,375	-	-	-	-	1	-	4.944	-
A	59	-	21-12-2010	1356	30-07-2013	1,500,000	-	1,457,975	42,025	-	-	-	1	42,025	4.944	2,078
A	16	-	26-04-2012	1357	02-08-2013	250,000	-	-	250,000	-	-	-	1	250,000	4.944	12,360
A	68	-	22-06-2011	1361	07-08-2013	150,000	-	-	-	-	127,248	22,752	1	-	4.944	-
A	16	-	26-04-2012	1358	10-08-2013	370,663	-	-	370,663	-	-	-	1	370,663	4.944	18,326
A	66	-	30-06-2013	1359	12-08-2013	900,000	-	900,000	-	-	-	-	1	-	4.944	-
A	66	-	30-06-2013	1360	12-08-2013	105,000	-	105,000	-	-	-	-	1	-	4.944	-
A	64	-	16-08-2013	1355	16-08-2013	25,000	5,100,000	25,000	-	-	-	-	1	-	4.944	-
A	64	-	16-08-2013	1362	16-08-2013	200,000	-	200,000	-	-	-	-	1	-	4.944	-

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards agreement of construction	Tax rate under works contract with composition	Estimate of tax liability under Works Contract Service
A	9	-	22-06-2012	1363	02-09-2013	200,000	-	-	200,000	-	-	-	1	200,000	4.944	9,888
A	57	-	28-06-2013	1365	10-09-2013	900,000	-	900,000	-	-	-	-	1	-	4.944	-
A	57	-	28-06-2013	1366	10-09-2013	600,000	-	600,000	-	-	-	-	1	-	4.944	-
A	59	-	21-12-2010	1367	10-09-2013	900,000	-	-	900,000	-	-	-	1	900,000	4.944	44,496
A	66	-	30-06-2013	1368	14-09-2013	1,200,000	-	1,200,000	-	-	-	-	1	-	4.944	-
A	16	-	26-04-2012	1370	24-09-2013	500,000	-	-	87,737	388,174	-	24,089	1	475,911	4.944	23,529
A	64	-	16-08-2013	1371	25-09-2013	680,000	-	680,000	-	-	-	-	1	-	4.944	-
A	64	-	16-08-2013	1372	25-09-2013	680,000	-	680,000	-	-	-	-	1	-	4.944	-
A	64	-	16-08-2013	1373	25-09-2013	680,000	-	680,000	-	-	-	-	1	-	4.944	-
A	56	-	27-09-2013	1364	28-09-2013	25,000	5,104,000	25,000	-	-	-	-	1	-	4.944	-
A	47	-	24-12-2012	1374	08-10-2013	354,652	-	354,652	-	-	-	-	1	-	4.944	-
A	9	-	22-06-2012	1375	11-10-2013	700,000	-	-	683,000	17,000	-	-	1	700,000	4.944	34,608
A	56	-	27-09-2013	1376	15-10-2013	200,000	-	200,000	-	-	-	-	1	-	4.944	-
A	67	-	24-10-2013	0	24-10-2013	25,000	5,086,000	25,000	-	-	-	-	1	-	4.944	-
A	67	-	24-10-2013	1379	05-11-2013	200,000	-	200,000	-	-	-	-	1	-	4.944	-
A	16	-	26-04-2012	1382	12-11-2013	151,411	-	-	-	-	-	151,411	1	-	4.944	-
A	33	-	29-05-2011	1383	14-11-2013	800,000	-	-	800,000	-	-	-	1	800,000	4.944	39,552
A	16	-	26-04-2012	1384	19-11-2013	50,000	-	-	-	-	-	50,000	1	-	4.944	-
A	47	-	24-12-2012	1385	19-11-2013	352,838	-	218,654	134,184	-	-	-	1	134,184	4.944	6,634
A	57	-	28-06-2013	1381	21-11-2013	715,000	-	715,000	-	-	-	-	1	-	4.944	-
A	64	-	16-08-2013	1386	25-11-2013	878,000	-	878,000	-	-	-	-	1	-	4.944	-
A	9	-	22-06-2012	1387	27-11-2013	104,638	-	-	-	104,638	-	-	1	104,638	4.944	5,173
A	67	-	24-10-2013	1388	29-11-2013	508,000	-	508,000	-	-	-	-	1	-	4.944	-
A	56	-	27-09-2013	1389	07-12-2013	775,000	-	775,000	-	-	-	-	1	-	4.944	-
A	33	-	29-05-2011	1391	09-12-2013	529,684	-	-	175,000	154,334	-	200,350	1	329,334	4.944	16,282
A	9	-	22-06-2012	1393	17-12-2013	100,000	-	-	-	100,000	-	-	1	100,000	4.944	4,944
A	66	-	30-06-2013	1396	26-12-2013	1,200,000	-	1,200,000	-	-	-	-	1	-	4.944	-
A	67	-	24-10-2013	1395	26-12-2013	360,624	-	360,624	-	-	-	-	1	-	4.944	-
A	67	-	24-10-2013	1397	28-12-2013	2,443,000	-	2,443,000	-	-	-	-	1	-	4.944	-
A	48	-	03-12-2012	1392	02-01-2014	1,200,000	-	-	1,096,572	3,813	99,615	-	1	1,100,385	4.944	54,403
A	57	-	28-06-2013	1399	07-01-2014	715,000	-	715,000	-	-	-	-	1	-	4.944	-

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards agreement of construction	Tax rate under works contract with composition	Estimate of tax liability under Works Contract Service
A	68	-	22-06-2011		07-01-2014	76,383	-	-	-	-	-	76,383	1	-	4.944	-
A	9	-	22-06-2012	1398	07-01-2014	32,948	-	-	-	32,948	-	-	1	32,948	4.944	1,629
A	59	-	21-12-2010	1504	10-01-2014	600,000	-	-	307,975	66,806	225,219	-	1	374,781	4.944	18,529
A	9	-	22-06-2012	1502	10-01-2014	47,000	-	-	-	47,000	-	-	1	47,000	4.944	2,324
A	56	-	27-09-2013	1505	15-01-2014	2,000,000	-	2,000,000	-	-	-	-	1	-	4.944	-
A	64	-	16-08-2013	1506	24-01-2014	600,000	-	600,000	-	-	-	-	1	-	4.944	-
A	64	-	16-08-2013	1507	24-01-2014	278,000	-	82,000	196,000	-	-	-	1	196,000	4.944	9,690
A	66	-	30-06-2013	1508	30-01-2014	65,500	-	65,500	-	-	-	-	1	-	4.944	-
A	68	-	22-06-2011	1512	13-02-2014	1,550	-	-	-	-	-	1,550	1	-	4.944	-
A	47	-	24-12-2012	1509	21-02-2014	354,226	-	-	354,226	-	-	-	1	354,226	4.944	17,513
A	57	-	28-06-2013	1511	05-03-2014	715,000	-	715,000	-	-	-	-	1	-	4.944	-
A	63	-	01-04-2013	1513	13-03-2014	500,000	-	500,000	-	-	-	-	1	-	4.944	-
A	63	-	01-04-2013	1514	13-03-2014	20,000	-	20,000	-	-	-	-	1	-	4.944	-
A	63	-	01-04-2013	1515	13-03-2014	200,000	-	200,000	-	-	-	-	1	-	4.944	-
A	59	-	21-12-2010	1516	25-03-2014	29,507	-	-	-	-	29,507	-	1	-	4.944	-
A	63	-	01-04-2013	1517	28-03-2014	1,600,000	-	855,000	745,000	-	-	-	1	745,000	4.944	36,833
A	64	-	16-08-2013	1518	22-04-2014	400,000	-	-	400,000	-	-	-	1	400,000	4.944	19,776
A	56	-	27-09-2013	1521	13-05-2014	700,000	-	700,000	-	-	-	-	1	-	4.944	-
A	57	-	28-06-2013	1520	13-05-2014	715,000	-	255,000	460,000	-	-	-	1	460,000	4.944	22,742
A	63	-	01-04-2013	1522	21-05-2014	250,000	-	-	250,000	-	-	-	1	250,000	4.944	12,360
A	47	-	24-12-2012	1523	23-05-2014	449,944	-	-	449,944	-	-	-	1	449,944	4.944	22,245
A	66	-	30-06-2013	1524	16-06-2014	600,000	-	226,500	373,500	-	-	-	1	373,500	4.944	18,466
A	66	-	30-06-2013	1525	16-06-2014	400,000	-	-	400,000	-	-	-	1	400,000	4.944	19,776
A	56	-	27-09-2013	1527	24-06-2014	400,000	-	128,000	272,000	-	-	-	1	272,000	4.944	13,448
A	56	-	27-09-2013	1528	05-07-2014	300,000	-	-	300,000	-	-	-	1	300,000	4.944	14,832
A	63	-	01-04-2013	1529	17-07-2014	500,000	-	-	500,000	-	-	-	1	500,000	4.944	24,720
A	57	-	28-06-2013	1530	21-07-2014	715,000	-	-	715,000	-	-	-	1	715,000	4.944	35,350
A	63	-	01-04-2013	1531	21-07-2014	50,000	-	-	50,000	-	-	-	1	50,000	4.944	2,472
A	56	-	27-09-2013	1532	14-08-2014	400,000	-	-	400,000	-	-	-	1	400,000	4.944	19,776
A	67	-	24-10-2013	1533	10-09-2014	200,000	-	200,000	-	-	-	-	1	-	4.944	-
A	67	-	24-10-2013	1537	23-09-2014	800,000	-	79,376	720,624	-	-	-	1	720,624	4.944	35,628

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards agreement of construction	Tax rate under works contract with composition	Estimate of tax liability under Works Contract Service
A	56	-	27-09-2013	1538	27-09-2014	200,000	-	-	200,000	-	-	-	1	200,000	4.944	9,888
A	67	-	24-10-2013	1536	01-10-2014	400,000	-	-	400,000	-	-	-	1	400,000	4.944	19,776
A	66	-	30-06-2013	1540	06-10-2014	400,000	-	-	400,000	-	-	-	1	400,000	4.944	19,776
A	56	-	27-09-2013	1541	08-10-2014	361,385	-	-	104,000	-	224,170	33,215	1	104,000	4.944	5,142
A	64	-	16-08-2013	1542	08-10-2014	300,000	-	-	300,000	-	-	-	1	300,000	4.944	14,832
A	57	-	28-06-2013	1543	11-10-2014	200,000	-	-	200,000	-	-	-	1	200,000	4.944	9,888
A	56	-	27-09-2013	1544	30-10-2014	38,906	-	-	-	-	-	38,906	1	-	4.944	-
A	66	-	30-06-2013	1545	03-11-2014	115,075	-	-	115,075	-	-	-	1	115,075	4.944	5,689
A	63	-	01-04-2013	1546	04-12-2014	750,000	-	-	750,000	-	-	-	1	750,000	4.944	37,080
A	8	-	18-12-2014	1547	13-12-2014	25,000	4,983,000	25,000	-	-	-	-	1	-	4.944	-
A	47	-	24-12-2012	1549	16-12-2014	195,335	-	-	17,396	3,813	174,126	-	1	21,209	4.944	1,049
A	47	-	24-12-2012	1550	16-12-2014	122,393	-	-	-	-	73,982	48,411	1	-	4.944	-
A	8	-	18-12-2014	1548	19-12-2014	200,000	-	200,000	-	-	-	-	1	-	4.944	-
A	57	-	28-06-2013	1553	22-12-2014	68,750	-	-	-	68,750	-	-	1	68,750	4.944	3,399
A	48	-	03-12-2012	1554	31-12-2014	250,000	-	-	-	-	101,023	148,977	1	-	4.944	-
A	8	-	18-12-2014	1555	21-01-2015	200,000	-	200,000	-	-	-	-	1	-	4.944	-
A	64	-	16-08-2013	1557	12-02-2015	300,000	-	-	300,000	-	-	-	1	300,000	4.944	14,832
A	64	-	16-08-2013	1558	04-03-2015	315,786	-	-	79,000	-	236,786	-	1	79,000	4.944	3,906
A	8	-	18-12-2014	1559	24-03-2015	1,150,000	-	1,150,000	-	-	-	-	1	-	4.944	-
A	64	-	16-08-2013	1560	31-03-2015	17,116	-	-	-	-	17,116	-	1	-	4.944	-
		Receipts from Apr'10 to Mar'15				**116,905,147**	**100,733,915**	**45,087,250**	**63,263,234**	**1,385,340**	**3,940,126**	**3,229,197**		**64,648,574**		**2,887,023**

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards Sale Deed and agreement of construction	Tax rate under Construction of Residential Complex Services with composition	Estimate of tax liability under Construction of Residential Complex ServicesService
A	21	-	01-10-2008	1145	03-04-2010	1,000,000	-	-	1,000,000	-	-	-	1	1,000,000	2.575	25,750
A	21	-	01-10-2008	1146	05-04-2010	150,000	-	-	75,000	24,831	50,169	-	1	99,831	2.575	2,571
A	39	-	05-10-2009	1172	05-04-2010	500,000	-	-	500,000	-	-	-	1	500,000	2.575	12,875
A	58	-	12-04-2010	1173	13-04-2010	25,000	3,850,000	25,000	-	-	-	-	1	25,000	2.575	644
A	58	-	12-04-2010	1174	04-05-2010	200,000	-	200,000	-	-	-	-	1	200,000	2.575	5,150
A	38	-	08-08-2009	1175	05-05-2010	700,000	-	-	700,000	-	-	-	1	700,000	2.575	18,025
A	12	-	26-12-2009	1176	20-05-2010	450,000	-	-	450,000	-	-	-	1	450,000	2.575	11,588
A	10	-	09-11-2009	1177	26-05-2010	91,255	-	-	91,255	-	-	-	1	91,255	2.575	2,350
A	10	-	09-11-2009	1178	10-07-2010	800,000	-	-	800,000	-	-	-	1	800,000	2.575	20,600
A	38	-	08-08-2009	1179	13-07-2010	700,000	-	-	510,390	6,031	164,760	18,819	1	516,421	2.575	13,298
A	38	-	08-08-2009	1181	03-08-2010	132,032	-	-	-	-	-	132,032	1	-	2.575	-
A	58	-	12-04-2010	1182	10-08-2010	500,000	-	500,000	-	-	-	-	1	500,000	2.575	12,875
A	54	-	27-04-2009	1180	16-08-2010	250,000	-	-	22,708	-	117,950	109,342	1	22,708	2.575	585
A	54	-	27-04-2009	1180	19-08-2010	50,000	-	-	-	-	-	50,000	1	-	2.575	-
A	58	-	12-04-2010	1188	21-08-2010	157,155	-	157,155	-	-	-	-	1	157,155	2.575	4,047
A	58	-	12-04-2010	1188	09-09-2010	615,000	-	442,845	172,155	-	-	-	1	615,000	2.575	15,836
A	40	-	08-09-2010	1187	13-09-2010	25,000	3,561,000	25,000	-	-	-	-	1	25,000	2.575	644
A	39	-	05-10-2009	1189	20-09-2010	600,000	-	-	600,000	-	-	-	1	600,000	2.575	15,450
A	39	-	05-10-2009	1190	20-09-2010	90,000	-	-	90,000	-	-	-	1	90,000	2.575	2,318
A	38	-	08-08-2009	1192	21-09-2010	6,395	-	-	-	-	-	6,395	1	-	2.575	-
A	35	-	10-02-2009	1194	23-09-2010	100,000	-	100,000	-	-	-	-	1	100,000	2.575	2,575
A	40	-	08-09-2010	1195	25-09-2010	200,000	-	200,000	-	-	-	-	1	200,000	2.575	5,150
A	36	-	25-09-2010	1193	27-09-2010	25,000	3,382,180	25,000	-	-	-	-	1	25,000	2.575	644
A	12	-	26-12-2009	1197	04-10-2010	300,000	-	-	300,000	-	-	-	1	300,000	2.575	7,725
A	12	-	26-12-2009	1197	04-10-2010	177,201	-	-	177,201	-	-	-	1	177,201	2.575	4,563
A	54	-	27-04-2009	1196	04-10-2010	16,669	-	-	-	-	-	16,669	1	-	2.575	-
A	36	-	25-09-2010	1198	05-10-2010	1,000,000	-	179,000	821,000	-	-	-	1	1,000,000	2.575	25,750
A	36	-	25-09-2010	1199	05-10-2010	600,000	-	-	600,000	-	-	-	1	600,000	2.575	15,450
A	12	-	26-12-2009	1200	19-10-2010	500,000	-	-	382,394	-	117,606	-	1	382,394	2.575	9,847

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards Sale Deed and agreement of construction	Tax rate under Construction of Residential Complex Services with composition	Estimate of tax liability under Construction of Residential Complex ServicesService
A	36	-	25-09-2010	1007	02-11-2010	335,000	-	-	335,000	-	-	-	1	335,000	2.575	8,626
A	40	-	08-09-2010	1008	06-11-2010	273,325	-	273,325	-	-	-	-	1	273,325	2.575	7,038
A	35	-	10-02-2009	1009	08-11-2010	600,000	-	455,000	145,000	-	-	-	1	600,000	2.575	15,450
A	35	-	10-02-2009	1011	23-11-2010	300,000	-	-	300,000	-	-	-	1	300,000	2.575	7,725
A	40	-	08-09-2010	1010	23-11-2010	861,000	-	511,675	349,325	-	-	-	1	861,000	2.575	22,171
A	36	-	25-09-2010	1012	30-11-2010	553,000	-	-	553,000	-	-	-	1	553,000	2.575	14,240
A	39	-	05-10-2009	-	02-12-2010	300,000	-	-	15,677	78,960	103,987	101,376	1	94,637	2.575	2,437
A	60	-	14-01-2009	1013	06-12-2010	1,000,000	-	-	1,000,000	-	-	-	1	1,000,000	2.575	25,750
A	39	-	05-10-2009	1022	13-12-2010	40,000	-	-	-	-	-	40,000	1	-	2.575	-
A	59	-	21-12-2010	1014	21-12-2010	25,000	5,000,000	25,000	-	-	-	-	1	25,000	2.575	644
A	35	-	10-02-2009	1201	24-12-2010	350,000	-	-	350,000	-	-	-	1	350,000	2.575	9,013
A	58	-	12-04-2010	1015	24-12-2010	670,000	-	-	670,000	-	-	-	1	670,000	2.575	17,253
A	12	-	26-12-2009	1017	05-01-2011	112,354	-	-	-	-	4,417	107,937	1	-	2.575	-
A	10	-	09-11-2009		21-01-2011	520,517	-	-	520,517	-	-	-	1	520,517	2.575	13,403
A	11	-	08-02-2011	1301	07-02-2011	25,000	3,790,000	25,000	-	-	-	-	1	25,000	2.575	644
A	40	-	08-09-2010	1020	14-02-2011	300,000	-	-	300,000	-	-	-	1	300,000	2.575	7,725
A	11	-	08-02-2011	1302	19-02-2011	200,000	-	166,000	34,000	-	-	-	1	200,000	2.575	5,150
A	60	-	14-01-2009	1023	01-03-2011	315,825	-	-	315,825	-	-	-	1	315,825	2.575	8,132
A	60	-	14-01-2009	1024	01-03-2011	136,475	-	-	136,475	-	-	-	1	136,475	2.575	3,514
A	60	-	14-01-2009	1025	01-03-2011	53,000	-	-	53,000	-	-	-	1	53,000	2.575	1,365
A	11	-	08-02-2011	1026	08-03-2011	533,000	-	-	533,000	-	-	-	1	533,000	2.575	13,725
A	36	-	25-09-2010	1028	21-03-2011	335,000	-	-	335,000	-	-	-	1	335,000	2.575	8,626
A	59	-	21-12-2010	1027	23-03-2011	50,000	-	50,000	-	-	-	-	1	50,000	2.575	1,288
A	60	-	14-01-2009	1029	11-04-2011	996,740	-	-	969,700	-	27,040	-	1	969,700	2.575	24,970
A	20	-	16-04-2011	1304	18-04-2011	225,000	3,500,000	225,000	-	-	-	-	1	225,000	2.575	5,794
A	20	-	16-04-2011	1030	22-04-2011	150,000	-	-	150,000	-	-	-	1	150,000	2.575	3,863
A	20	-	16-04-2011	1031	22-04-2011	150,000	-	9,000	141,000	-	-	-	1	150,000	2.575	3,863
A	26	-	22-04-2011	1305	22-04-2011	25,000	3,800,000	25,000	-	-	-	-	1	25,000	2.575	644
A	20	-	16-04-2011	1306	23-04-2011	100,000	-	-	100,000	-	-	-	1	100,000	2.575	2,575

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards Sale Deed and agreement of construction	Tax rate under Construction of Residential Complex Services with composition	Estimate of tax liability under Construction of Residential Complex ServicesService
A	19	-	16-04-2011	1307	25-04-2011	25,000	-	25,000	-	-	-	-	1	25,000	2.575	644
A	19	-	16-04-2011	1308	25-04-2011	150,000	-	145,000	5,000	-	-	-	1	150,000	2.575	3,863
A	19	-	16-04-2011	1309	25-04-2011	50,000	3,500,000	50,000	-	-	-	-	1	50,000	2.575	1,288
A	20	-	16-04-2011	1307	25-04-2011	50,000	-	-	50,000	-	-	-	1	50,000	2.575	1,288
A	59	-	21-12-2010	1033	29-04-2011	60,000	-	60,000	-	-	-	-	1	60,000	2.575	1,545
A	36	-	25-09-2010	1034	03-05-2011	250,000	-	-	250,000	-	-	-	1	250,000	2.575	6,438
A	33	-	29-05-2011	1310	09-05-2011	25,000	3,600,000	25,000	-	-	-	-	1	25,000	2.575	644
A	10	-	09-11-2009	1036	10-05-2011	310,000	-	-	126,366	6,076	98,670	78,888	1	132,442	2.575	3,410
A	10	-	09-11-2009	1037	10-05-2011	86,862	-	-	86,862	-	-	-	1	86,862	2.575	2,237
A	26	-	22-04-2011	1035	18-05-2011	200,000	-	200,000	-	-	-	-	1	200,000	2.575	5,150
A	36	-	25-09-2010	1038	18-05-2011	40,000	-	-	40,000	-	-	-	1	40,000	2.575	1,030
A	58	-	12-04-2010	1039	21-05-2011	450,000	-	-	450,000	-	-	-	1	450,000	2.575	11,588
A	59	-	21-12-2010	1040	28-05-2011	70,000	-	70,000	-	-	-	-	1	70,000	2.575	1,803
A	19	-	16-04-2011	1311	01-06-2011	75,000	-	-	75,000	-	-	-	1	75,000	2.575	1,931
A	19	-	16-04-2011	1312	01-06-2011	100,000	-	-	100,000	-	-	-	1	100,000	2.575	2,575
A	19	-	16-04-2011	1313	01-06-2011	100,000	-	-	100,000	-	-	-	1	100,000	2.575	2,575
A	27	-	11-06-2011		02-06-2011	25,000	3,780,000	25,000	-	-	-	-	1	25,000	2.575	644
A	36	-	25-09-2010	1041	02-06-2011	45,000	-	-	45,000	-	-	-	1	45,000	2.575	1,159
A	60	-	14-01-2009	1042	06-06-2011	100,000	-	-	-	-	100,000	-	1	-	2.575	-
A	40	-	08-09-2010	1043	07-06-2011	200,000	-	-	200,000	-	-	-	1	200,000	2.575	5,150
A	33	-	29-05-2011	1317	10-06-2011	200,000	-	200,000	-	-	-	-	1	200,000	2.575	5,150
A	27	-	11-06-2011	1314	11-06-2011	200,000	-	153,000	47,000	-	-	-	1	200,000	2.575	5,150
A	58	-	12-04-2010	1315	13-06-2011	1,200,000	-	-	1,200,000	-	-	-	1	1,200,000	2.575	30,900
A	58	-	12-04-2010	1044	21-06-2011	243,000	-	-	32,845	106,287	103,868	-	1	139,132	2.575	3,583
A	68	-	22-06-2011	1049	21-06-2011	25,000	4,278,000	25,000	-	-	-	-	1	25,000	2.575	644
A	58	-	12-04-2010	1046	24-06-2011	106,287	-	-	-	-	61,452	44,835	1	-	2.575	-
A	58	-	12-04-2010	1047	24-06-2011	47,465	-	-	-	-	-	47,465	1	-	2.575	-
A	59	-	21-12-2010	947978	27-06-2011	70,000	-	70,000	-	-	-	-	1	70,000	2.575	1,803
A	68	-	22-06-2011	1050	23-07-2011	200,000	-	200,000	-	-	-	-	1	200,000	2.575	5,150

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards Sale Deed and agreement of construction	Tax rate under Construction of Residential Complex Services with composition	Estimate of tax liability under Construction of Residential Complex ServicesService
A	59	-	21-12-2010	1051	28-07-2011	65,000	-	65,000	-	-	-	-	1	65,000	2.575	1,674
A	35	-	10-02-2009	1052	06-08-2011	1,400,000	-	-	1,400,000	-	-	-	1	1,400,000	2.575	36,050
A	40	-	08-09-2010	1054	08-08-2011	500,000	-	-	500,000	-	-	-	1	500,000	2.575	12,875
A	11	-	08-02-2011	1053	10-08-2011	1,000,000	-	-	1,000,000	-	-	-	1	1,000,000	2.575	25,750
A	19	-	16-04-2011	1057	10-08-2011	237,375	-	-	237,375	-	-	-	1	237,375	2.575	6,112
A	33	-	29-05-2011	1316	10-08-2011	500,000	-	500,000	-	-	-	-	1	500,000	2.575	12,875
A	19	-	16-04-2011	1055	18-08-2011	48,825	-	-	48,825	-	-	-	1	48,825	2.575	1,257
A	19	-	16-04-2011	1056	18-08-2011	100,000	-	-	100,000	-	-	-	1	100,000	2.575	2,575
A	19	-	16-04-2011	1058	19-08-2011	865,000	-	-	865,000	-	-	-	1	865,000	2.575	22,274
A	68	-	22-06-2011	1064	20-08-2011	200,000	-	200,000	-	-	-	-	1	200,000	2.575	5,150
A	27	-	11-06-2011	1059	22-08-2011	900,000	-	-	900,000	-	-	-	1	900,000	2.575	23,175
A	27	-	11-06-2011	1061	22-08-2011	178,000	-	-	178,000	-	-	-	1	178,000	2.575	4,584
A	27	-	11-06-2011	1062	22-08-2011	462,000	-	-	462,000	-	-	-	1	462,000	2.575	11,897
A	27	-	11-06-2011	1063	22-08-2011	900,000	-	-	900,000	-	-	-	1	900,000	2.575	23,175
A	27	-	11-06-2011	1066	22-08-2011	285,000	-	-	285,000	-	-	-	1	285,000	2.575	7,339
A	68	-	22-06-2011	1065	25-08-2011	53,000	-	53,000	-	-	-	-	1	53,000	2.575	1,365
A	33	-	29-05-2011	1318	05-09-2011	200,000	-	200,000	-	-	-	-	1	200,000	2.575	5,150
A	11	-	08-02-2011	1066	08-09-2011	832,000	-	-	832,000	-	-	-	1	832,000	2.575	21,424
A	36	-	25-09-2010	1067	13-09-2011	35,000	-	-	35,000	-	-	-	1	35,000	2.575	901
A	59	-	21-12-2010	1068	21-09-2011	200,000	-	200,000	-	-	-	-	1	200,000	2.575	5,150
A	36	-	25-09-2010	1069	01-10-2011	112,080	-	-	112,080	-	-	-	1	112,080	2.575	2,886
A	68	-	22-06-2011	1070	29-10-2011	1,970,200	-	1,234,000	736,200	-	-	-	1	1,970,200	2.575	50,733
A	36	-	25-09-2010	1073	01-11-2011	17,340	-	-	17,340	-	-	-	1	17,340	2.575	447
A	59	-	21-12-2010	1072	01-11-2011	100,000	-	100,000	-	-	-	-	1	100,000	2.575	2,575
A	20	-	16-04-2011	1074	04-11-2011	24,890	-	-	24,890	-	-	-	1	24,890	2.575	641
A	20	-	16-04-2011	1075	04-11-2011	1,824,175	-	-	1,824,175	-	-	-	1	1,824,175	2.575	46,973
A	1	-	06-11-2011	1076	08-11-2011	25,000	4,860,735	25,000	-	-	-	-	1	25,000	2.575	644
A	33	-	29-05-2011	1077	11-11-2011	500,000	-	500,000	-	-	-	-	1	500,000	2.575	12,875
A	1	-	06-11-2011	1078	21-11-2011	200,000	-	200,000	-	-	-	-	1	200,000	2.575	5,150

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards Sale Deed and agreement of construction	Tax rate under Construction of Residential Complex Services with composition	Estimate of tax liability under Construction of Residential Complex ServicesService
A	11	-	08-02-2011	1079	24-11-2011	1,000,000	-	-	1,000,000	-	-	-	1	1,000,000	2.575	25,750
A	11	-	08-02-2011	1082	29-11-2011	20,735	-	-	20,735	-	-	-	1	20,735	2.575	534
A	40	-	08-09-2010	1081	29-11-2011	500,000	-	-	500,000	-	-	-	1	500,000	2.575	12,875
A	59	-	21-12-2010	1080	03-12-2011	100,000	-	100,000	-	-	-	-	1	100,000	2.575	2,575
A	19	-	16-04-2011	1083	16-12-2011	635,000	-	-	635,000	-	-	-	1	635,000	2.575	16,351
A	1	-	06-11-2011	1083	17-12-2011	575,000	-	575,000	-	-	-	-	1	575,000	2.575	14,806
A	1	-	06-11-2011	1085	17-12-2011	300,000	-	300,000	-	-	-	-	1	300,000	2.575	7,725
A	1	-	06-11-2011	1086	17-12-2011	300,000	-	100,000	200,000	-	-	-	1	300,000	2.575	7,725
A	1	-	06-11-2011	1087	20-12-2011	3,000,000	-	-	3,000,000	-	-	-	1	3,000,000	2.575	77,250
A	1	-	06-11-2011	1088	20-12-2011	180,000	-	-	180,000	-	-	-	1	180,000	2.575	4,635
A	1	-	06-11-2011		23-12-2011	470,000	-	-	280,735	-	-	189,265	1	280,735	2.575	7,229
A	36	-	25-09-2010	1091	29-12-2011	289,515	-	-	34,760	107,720	63,817	83,218	1	142,480	2.575	3,669
A	26	-	22-04-2011	1089	30-12-2011	1,200,000	-	975,000	225,000	-	-	-	1	1,200,000	2.575	30,900
A	26	-	22-04-2011	1090	30-12-2011	782,471	-	-	782,471	-	-	-	1	782,471	2.575	20,149
A	59	-	21-12-2010	1092	03-01-2012	100,000	-	100,000	-	-	-	-	1	100,000	2.575	2,575
A	12	-	26-12-2009	1093	10-01-2012	1,863	-	-	-	-	-	1,863	1	-	2.575	-
A	11	-	08-02-2011	1098	11-01-2012	61,852	-	-	61,852	-	-	-	1	61,852	2.575	1,593
A	11	-	08-02-2011	1096	17-01-2012	135,493	-	-	117,413	1,621	16,459	-	1	119,034	2.575	3,065
A	11	-	08-02-2011	1097	17-01-2012	200,000	-	-	-	-	51,721	148,279	1	-	2.575	-
A	60	-	14-01-2009	1094	17-01-2012	200,000	-	-	-	-	200,000	-	1	-	2.575	-
A	60	-	14-01-2009	1099	07-02-2012	175,033	-	-	-	-	5,718	169,315	1	-	2.575	-
A	60	-	14-01-2009	1100	07-02-2012	45,000	-	-	-	-	45,000	-	1	-	2.575	-
A	59	-	21-12-2010	1401	28-02-2012	50,000	-	50,000	-	-	-	-	1	50,000	2.575	1,288
A	68	-	22-06-2011	1402	03-03-2012	984,600	-	-	984,600	-	-	-	1	984,600	2.575	25,353
A	26	-	22-04-2011	1404	23-03-2012	600,000	-	-	600,000	-	-	-	1	600,000	2.575	15,450
A	40	-	08-09-2010	1403	30-03-2012	862,800	-	-	701,675	4,221	156,904	-	1	705,896	2.575	18,177
A	19	-	16-04-2011	1406	17-04-2012	375,000	-	-	375,000	-	-	-	1	375,000	3.09	9,656
A	27	-	11-06-2011	1407	17-04-2012	475,000	-	-	475,000	-	-	-	1	475,000	3.09	12,231
A	20	-	16-04-2011	1410	30-04-2012	160,000	-	-	160,000	-	-	-	1	160,000	3.09	4,120

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards Sale Deed and agreement of construction	Tax rate under Construction of Residential Complex Services with composition	Estimate of tax liability under Construction of Residential Complex ServicesService
A	16	-	26-04-2012	1409	03-05-2012	16,000	4,900,000	16,000	-	-	-	-	1	16,000	3.09	412
A	59	-	21-12-2010	1411	04-05-2012	200,000	-	200,000	-	-	-	-	1	200,000	3.09	5,150
A	16	-	26-04-2012	1409	05-05-2012	9,000	-	9,000	-	-	-	-	1	9,000	3.09	232
A	33	-	29-05-2011	1412	12-05-2012	200,000	-	75,000	125,000	-	-	-	1	200,000	3.09	5,150
A	26	-	22-04-2011	1413	26-05-2012	300,000	-	-	300,000	-	-	-	1	300,000	3.09	7,725
A	40	-	08-09-2010	1415	05-06-2012	196,650	-	-	-	-	111,179	85,471	1	-	3.09	-
A	59	-	21-12-2010	1416	12-06-2012	60,000	-	60,000	-	-	-	-	1	60,000	3.09	1,545
A	16	-	26-04-2012	1417	18-06-2012	200,000	-	200,000	-	-	-	-	1	200,000	3.09	5,150
A	9	-	22-06-2012	1419	25-06-2012	25,000	4,483,000	25,000	-	-	-	-	1	25,000	3.09	644
A	35	-	10-02-2009	MNM	02-07-2012	150,000	-	-	150,000	-	-	-	1	150,000	3.09	3,863
A	20	-	16-04-2011	1420	03-07-2012	253,000	-	-	253,000	-	-	-	1	253,000	3.09	6,515
A	59	-	21-12-2010	1421	07-07-2012	60,000	-	60,000	-	-	-	-	1	60,000	3.09	1,545
A	35	-	10-02-2009	MNM	11-07-2012	50,000	-	-	50,000	-	-	-	1	50,000	3.09	1,288
A	35	-	10-02-2009	MNM	14-07-2012	50,000	-	-	50,000	-	-	-	1	50,000	3.09	1,288
A	35	-	10-02-2009	MNM	23-07-2012	50,000	-	-	50,000	-	-	-	1	50,000	3.09	1,288
A	26	-	22-04-2011	1423	30-07-2012	500,000	-	-	500,000	-	-	-	1	500,000	3.09	12,875
A	9	-	22-06-2012	1422	03-08-2012	200,000	-	200,000	-	-	-	-	1	200,000	3.09	5,150
A	9	-	22-06-2012	1424	04-08-2012	449,000	-	449,000	-	-	-	-	1	449,000	3.09	11,562
A	35	-	10-02-2009	MNM	07-08-2012	100,000	-	-	25,000	-	75,000	-	1	25,000	3.09	644
A	68	-	22-06-2011	1425	09-08-2012	493,050	-	-	493,050	-	-	-	1	493,050	3.09	12,696
A	59	-	21-12-2010	1426	10-08-2012	68,000	-	68,000	-	-	-	-	1	68,000	3.09	1,751
A	27	-	11-06-2011	1428	13-08-2012	400,000	-	-	355,000	31,784	13,216	-	1	386,784	3.09	9,960
A	35	-	10-02-2009	MNM	13-08-2012	50,000	-	-	-	-	50,000	-	1	-	3.09	-
A	40	-	08-09-2010	1427	13-08-2012	24,683	-	-	-	-	-	24,683	1	-	3.09	-
A	9	-	22-06-2012	1429	16-08-2012	157,000	-	157,000	-	-	-	-	1	157,000	3.09	4,043
A	35	-	10-02-2009	MNM	18-08-2012	50,000	-	-	-	-	50,000	-	1	-	3.09	-
A	9	-	22-06-2012	1430	18-08-2012	69,000	-	69,000	-	-	-	-	1	69,000	3.09	1,777
A	9	-	22-06-2012	1431	22-08-2012	100,000	-	100,000	-	-	-	-	1	100,000	3.09	2,575
A	26	-	22-04-2011	1432	24-08-2012	300,000	-	-	192,529	9,467	98,004	-	1	201,996	3.09	5,201

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards Sale Deed and agreement of construction	Tax rate under Construction of Residential Complex Services with composition	Estimate of tax liability under Construction of Residential Complex ServicesService
A	35	-	10-02-2009	MNM	03-09-2012	50,000	-	-	-	-	24,870	25,130	1	-	3.09	-
A	35	-	10-02-2009	MNM	05-09-2012	50,000	-	-	-	-	-	50,000	1	-	3.09	-
A	59	-	21-12-2010	1433	10-09-2012	80,000	-	80,000	-	-	-	-	1	80,000	3.09	2,060
A	16	-	26-04-2012	1434	14-09-2012	435,000	-	435,000	-	-	-	-	1	435,000	3.09	11,201
A	35	-	10-02-2009	MNM	15-09-2012	50,000	-	-	-	-	-	50,000	1	-	3.09	-
A	35	-	10-02-2009	MNM	15-09-2012	50,000	-	-	-	-	-	50,000	1	-	3.09	-
A	20	-	16-04-2011	1436	18-09-2012	234,689	-	-	234,689	-	-	-	1	234,689	3.09	6,043
A	9	-	22-06-2012	1435	18-09-2012	810,000	-	800,000	10,000	-	-	-	1	810,000	3.09	20,858
A	35	-	10-02-2009	mnm	24-09-2012	11,955	-	-	-	-	-	11,955	1	-	3.09	-
A	59	-	21-12-2010	1437	01-10-2012	70,000	-	70,000	-	-	-	-	1	70,000	3.09	1,803
A	16	-	26-04-2012	1439	23-10-2012	171,600	-	171,600	-	-	-	-	1	171,600	3.09	4,419
A	20	-	16-04-2011	1438	23-10-2012	300,000	-	-	300,000	-	-	-	1	300,000	3.09	7,725
A	16	-	26-04-2012	1440	29-10-2012	1,370,000	-	1,128,400	241,600	-	-	-	1	1,370,000	3.09	35,278
A	33	-	29-05-2011	1441	01-11-2012	500,000	-	-	500,000	-	-	-	1	500,000	3.09	12,875
A	59	-	21-12-2010	1443	05-11-2012	100,000	-	100,000	-	-	-	-	1	100,000	3.09	2,575
A	26	-	22-04-2011	1319	09-11-2012	220,000	-	-	-	-	55,696	164,304	1	-	3.09	-
A	26	-	22-04-2011	1320	09-11-2012	17,000	-	-	-	-	-	17,000	1	-	3.09	-
A	19	-	16-04-2011	1322	23-11-2012	355,601	-	-	355,601	-	-	-	1	355,601	3.09	9,157
A	19	-	16-04-2011	1325	04-12-2012	100,000	-	-	100,000	-	-	-	1	100,000	3.09	2,575
A	19	-	16-04-2011	1326	04-12-2012	100,000	-	-	100,000	-	-	-	1	100,000	3.09	2,575
A	19	-	16-04-2011	1327	04-12-2012	200,000	-	-	183,199	8,958	7,843	-	1	192,157	3.09	4,948
A	48	-	03-12-2012	1323	04-12-2012	25,000	4,123,000	25,000	-	-	-	-	1	25,000	3.09	644
A	59	-	21-12-2010	1328	07-12-2012	100,000	-	100,000	-	-	-	-	1	100,000	3.09	2,575
A	48	-	03-12-2012	1329	14-12-2012	420,000	-	420,000	-	-	-	-	1	420,000	3.09	10,815
A	48	-	03-12-2012	1330	15-12-2012	200,000	-	200,000	-	-	-	-	1	200,000	3.09	5,150
A	27	-	11-06-2011	1331	18-12-2012	200,000	-	-	-	-	200,000	-	1	-	3.09	-
A	47	-	24-12-2012	1332	24-12-2012	25,000	4,123,000	25,000	-	-	-	-	1	25,000	3.09	644
A	36	-	25-09-2010	1335	31-12-2012	846	-	-	-	-	-	846	1	-	3.09	-
A	27	-	11-06-2011	1336	02-01-2013	200,339	-	-	-	-	45,315	155,024	1	-	3.09	-

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards Sale Deed and agreement of construction	Tax rate under Construction of Residential Complex Services with composition	Estimate of tax liability under Construction of Residential Complex ServicesService
A	59	-	21-12-2010	1444	15-01-2013	100,000	-	100,000	-	-	-	-	1	100,000	3.09	2,575
A	68	-	22-06-2011	1450	29-01-2013	200,000	-	-	200,000	-	-	-	1	200,000	3.09	5,150
A	68	-	22-06-2011	1451	31-01-2013	200,000	-	-	152,150	-	47,850	-	1	152,150	3.09	3,918
A	9	-	22-06-2012	1448	31-01-2013	800,000	-	-	800,000	-	-	-	1	800,000	3.09	20,600
A	16	-	26-04-2012	1449	01-02-2013	1,420,000	-	-	1,420,000	-	-	-	1	1,420,000	3.09	36,565
A	68	-	22-06-2011	1452	02-02-2013	160,000	-	-	-	-	160,000	-	1	-	3.09	-
A	47	-	24-12-2012	1453	04-02-2013	200,947	-	200,947	-	-	-	-	1	200,947	3.09	5,174
A	9	-	22-06-2012	1454	09-02-2013	230,000	-	-	230,000	-	-	-	1	230,000	3.09	5,923
A	9	-	22-06-2012	1455	16-02-2013	70,000	-	-	70,000	-	-	-	1	70,000	3.09	1,803
A	48	-	03-12-2012	1456	18-02-2013	331,428	-	331,428	-	-	-	-	1	331,428	3.09	8,534
A	59	-	21-12-2010	1457	22-02-2013	72,000	-	72,000	-	-	-	-	1	72,000	3.09	1,854
A	19	-	16-04-2011	1458	28-02-2013	50,000	-	-	-	-	-	50,000	1	-	3.09	-
A	19	-	16-04-2011	1459	28-02-2013	100,000	-	-	-	-	59,377	40,623	1	-	3.09	-
A	48	-	03-12-2012	1460	05-03-2013	1,050,000	-	713,572	336,428	-	-	-	1	1,050,000	3.09	27,038
A	47	-	24-12-2012	1461	06-03-2013	1,659,045	-	1,659,045	-	-	-	-	1	1,659,045	3.09	42,720
A	20	-	16-04-2011	1463	12-03-2013	270,804	-	-	28,246	12,108	68,410	162,040	1	40,354	3.09	1,039
A	21	-	01-10-2008	1465	18-03-2013	100,000	-	-	-	-	75,036	24,964	1	-	3.09	-
A	21	-	01-10-2008	1466	18-03-2013	100,000	-	-	-	-	-	100,000	1	-	3.09	-
A	59	-	21-12-2010	1467	22-03-2013	100,000	-	100,000	-	-	-	-	1	100,000	3.09	2,575
A	63	-	01-04-2013	1471	13-04-2013	25,000	5,200,000	25,000	-	-	-	-	1	25,000	3.09	644
A	9	-	22-06-2012	1472	16-04-2013	690,000	-	-	690,000	-	-	-	1	690,000	3.09	17,768
A	59	-	21-12-2010	1473	17-04-2013	100,000	-	100,000	-	-	-	-	1	100,000	3.09	2,575
A	33	-	29-05-2011	1337	25-04-2013	500,000	-	-	500,000	-	-	-	1	500,000	3.09	12,875
A	21	-	01-10-2008	1338	02-05-2013	1,006	-	-	-	-	-	1,006	1	-	3.09	-
A	47	-	24-12-2012	1339	02-05-2013	354,093	-	354,093	-	-	-	-	1	354,093	3.09	9,118
A	63	-	01-04-2013	1340	02-05-2013	200,000	-	200,000	-	-	-	-	1	200,000	3.09	5,150
A	19	-	16-04-2011	1341	04-05-2013	74,409	-	-	-	-	-	74,409	1	-	3.09	-
A	16	-	26-04-2012	1342	14-05-2013	570,000	-	-	570,000	-	-	-	1	570,000	3.09	14,678
A	63	-	01-04-2013	1343	22-05-2013	300,000	-	300,000	-	-	-	-	1	300,000	3.09	7,725

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards Sale Deed and agreement of construction	Tax rate under Construction of Residential Complex Services with composition	Estimate of tax liability under Construction of Residential Complex ServicesService
A	57	-	28-06-2013	1344	28-06-2013	25,000	5,500,000	25,000	-	-	-	-	1	25,000	3.09	644
A	47	-	24-12-2012	1346	29-06-2013	354,859	-	354,859	-	-	-	-	1	354,859	3.09	9,138
A	48	-	03-12-2012	1347	01-07-2013	1,000,000	-	-	1,000,000	-	-	-	1	1,000,000	3.09	25,750
A	66	-	30-06-2013	1348	04-07-2013	25,000	5,230,000	25,000	-	-	-	-	1	25,000	3.09	644
A	57	-	28-06-2013	1345	15-07-2013	200,000	-	200,000	-	-	-	-	1	200,000	3.09	5,150
A	66	-	30-06-2013	1351	15-07-2013	200,000	-	200,000	-	-	-	-	1	200,000	3.09	5,150
A	59	-	21-12-2010	1353	17-07-2013	229,650	-	229,650	-	-	-	-	1	229,650	3.09	5,913
A	59	-	21-12-2010	1354	17-07-2013	62,375	-	62,375	-	-	-	-	1	62,375	3.09	1,606
A	59	-	21-12-2010	1356	30-07-2013	1,500,000	-	1,457,975	42,025	-	-	-	1	1,500,000	3.09	38,625
A	16	-	26-04-2012	1357	02-08-2013	250,000	-	-	250,000	-	-	-	1	250,000	3.09	6,438
A	68	-	22-06-2011	1361	07-08-2013	150,000	-	-	-	-	127,248	22,752	1	-	3.09	-
A	16	-	26-04-2012	1358	10-08-2013	370,663	-	-	370,663	-	-	-	1	370,663	3.09	9,545
A	66	-	30-06-2013	1359	12-08-2013	900,000	-	900,000	-	-	-	-	1	900,000	3.09	23,175
A	66	-	30-06-2013	1360	12-08-2013	105,000	-	105,000	-	-	-	-	1	105,000	3.09	2,704
A	64	-	16-08-2013	1355	16-08-2013	25,000	5,100,000	25,000	-	-	-	-	1	25,000	3.09	644
A	64	-	16-08-2013	1362	16-08-2013	200,000	-	200,000	-	-	-	-	1	200,000	3.09	5,150
A	9	-	22-06-2012	1363	02-09-2013	200,000	-	-	200,000	-	-	-	1	200,000	3.09	5,150
A	57	-	28-06-2013	1365	10-09-2013	900,000	-	900,000	-	-	-	-	1	900,000	3.09	23,175
A	57	-	28-06-2013	1366	10-09-2013	600,000	-	600,000	-	-	-	-	1	600,000	3.09	15,450
A	59	-	21-12-2010	1367	10-09-2013	900,000	-	-	900,000	-	-	-	1	900,000	3.09	23,175
A	66	-	30-06-2013	1368	14-09-2013	1,200,000	-	1,200,000	-	-	-	-	1	1,200,000	3.09	30,900
A	16	-	26-04-2012	1370	24-09-2013	500,000	-	-	87,737	388,174	-	24,089	1	475,911	3.09	12,255
A	64	-	16-08-2013	1371	25-09-2013	680,000	-	680,000	-	-	-	-	1	680,000	3.09	17,510
A	64	-	16-08-2013	1372	25-09-2013	680,000	-	680,000	-	-	-	-	1	680,000	3.09	17,510
A	64	-	16-08-2013	1373	25-09-2013	680,000	-	680,000	-	-	-	-	1	680,000	3.09	17,510
A	56	-	27-09-2013	1364	28-09-2013	25,000	5,104,000	25,000	-	-	-	-	1	25,000	3.09	644
A	47	-	24-12-2012	1374	08-10-2013	354,652	-	354,652	-	-	-	-	1	354,652	3.09	9,132
A	9	-	22-06-2012	1375	11-10-2013	700,000	-	-	683,000	17,000	-	-	1	700,000	3.09	18,025
A	56	-	27-09-2013	1376	15-10-2013	200,000	-	200,000	-	-	-	-	1	200,000	3.09	5,150

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards Sale Deed and agreement of construction	Tax rate under Construction of Residential Complex Services with composition	Estimate of tax liability under Construction of Residential Complex ServicesService
A	67	-	24-10-2013	0	24-10-2013	25,000	5,086,000	25,000	-	-	-	-	1	25,000	3.09	644
A	67	-	24-10-2013	1379	05-11-2013	200,000	-	200,000	-	-	-	-	1	200,000	3.09	5,150
A	16	-	26-04-2012	1382	12-11-2013	151,411	-	-	-	-	-	151,411	1	-	3.09	-
A	33	-	29-05-2011	1383	14-11-2013	800,000	-	-	800,000	-	-	-	1	800,000	3.09	20,600
A	16	-	26-04-2012	1384	19-11-2013	50,000	-	-	-	-	-	50,000	1	-	3.09	-
A	47	-	24-12-2012	1385	19-11-2013	352,838	-	218,654	134,184	-	-	-	1	352,838	3.09	9,086
A	57	-	28-06-2013	1381	21-11-2013	715,000	-	715,000	-	-	-	-	1	715,000	3.09	18,411
A	64	-	16-08-2013	1386	25-11-2013	878,000	-	878,000	-	-	-	-	1	878,000	3.09	22,609
A	9	-	22-06-2012	1387	27-11-2013	104,638	-	-	-	104,638	-	-	1	104,638	3.09	2,694
A	67	-	24-10-2013	1388	29-11-2013	508,000	-	508,000	-	-	-	-	1	508,000	3.09	13,081
A	56	-	27-09-2013	1389	07-12-2013	775,000	-	775,000	-	-	-	-	1	775,000	3.09	19,956
A	33	-	29-05-2011	1391	09-12-2013	529,684	-	-	175,000	154,334	-	200,350	1	329,334	3.09	8,480
A	9	-	22-06-2012	1393	17-12-2013	100,000	-	-	-	100,000	-	-	1	100,000	3.09	2,575
A	66	-	30-06-2013	1396	26-12-2013	1,200,000	-	1,200,000	-	-	-	-	1	1,200,000	3.09	30,900
A	67	-	24-10-2013	1395	26-12-2013	360,624	-	360,624	-	-	-	-	1	360,624	3.09	9,286
A	67	-	24-10-2013	1397	28-12-2013	2,443,000	-	2,443,000	-	-	-	-	1	2,443,000	3.09	62,907
A	48	-	03-12-2012	1392	02-01-2014	1,200,000	-	-	1,096,572	3,813	99,615	-	1	1,100,385	3.09	28,335
A	57	-	28-06-2013	1399	07-01-2014	715,000	-	715,000	-	-	-	-	1	715,000	3.09	18,411
A	68	-	22-06-2011	.	07-01-2014	76,383	-	-	-	-	-	76,383	1	-	3.09	-
A	9	-	22-06-2012	1398	07-01-2014	32,948	-	-	-	32,948	-	-	1	32,948	3.09	848
A	59	-	21-12-2010	1504	10-01-2014	600,000	-	-	307,975	66,806	225,219	-	1	374,781	3.09	9,651
A	9	-	22-06-2012	1502	10-01-2014	47,000	-	-	-	47,000	-	-	1	47,000	3.09	1,210
A	56	-	27-09-2013	1505	15-01-2014	2,000,000	-	2,000,000	-	-	-	-	1	2,000,000	3.09	51,500
A	64	-	16-08-2013	1506	24-01-2014	600,000	-	600,000	-	-	-	-	1	600,000	3.09	15,450
A	64	-	16-08-2013	1507	24-01-2014	278,000	-	82,000	196,000	-	-	-	1	278,000	3.09	7,159
A	66	-	30-06-2013	1508	30-01-2014	65,500	-	65,500	-	-	-	-	1	65,500	3.09	1,687
A	68	-	22-06-2011	1512	13-02-2014	1,550	-	-	-	-	-	1,550	1	-	3.09	-
A	47	-	24-12-2012	1509	21-02-2014	354,226	-	-	354,226	-	-	-	1	354,226	3.09	9,121
A	57	-	28-06-2013	1511	05-03-2014	715,000	-	715,000	-	-	-	-	1	715,000	3.09	18,411

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards Sale Deed and agreement of construction	Tax rate under Construction of Residential Complex Services with composition	Estimate of tax liability under Construction of Residential Complex ServicesService
A	63	-	01-04-2013	1513	13-03-2014	500,000	-	500,000	-	-	-	-	1	500,000	3.09	12,875
A	63	-	01-04-2013	1514	13-03-2014	20,000	-	20,000	-	-	-	-	1	20,000	3.09	515
A	63	-	01-04-2013	1515	13-03-2014	200,000	-	200,000	-	-	-	-	1	200,000	3.09	5,150
A	59	-	21-12-2010	1516	25-03-2014	29,507	-	-	-	-	29,507	-	1	-	3.09	-
A	63	-	01-04-2013	1517	28-03-2014	1,600,000	-	855,000	745,000	-	-	-	1	1,600,000	3.09	41,200
A	64	-	16-08-2013	1518	22-04-2014	400,000	-	-	400,000	-	-	-	1	400,000	3.09	10,300
A	56	-	27-09-2013	1521	13-05-2014	700,000	-	700,000	-	-	-	-	1	700,000	3.09	18,025
A	57	-	28-06-2013	1520	13-05-2014	715,000	-	255,000	460,000	-	-	-	1	715,000	3.09	18,411
A	63	-	01-04-2013	1522	21-05-2014	250,000	-	-	250,000	-	-	-	1	250,000	3.09	6,438
A	47	-	24-12-2012	1523	23-05-2014	449,944	-	-	449,944	-	-	-	1	449,944	3.09	11,586
A	66	-	30-06-2013	1524	16-06-2014	600,000	-	226,500	373,500	-	-	-	1	600,000	3.09	15,450
A	66	-	30-06-2013	1525	16-06-2014	400,000	-	-	400,000	-	-	-	1	400,000	3.09	10,300
A	56	-	27-09-2013	1527	24-06-2014	400,000	-	128,000	272,000	-	-	-	1	400,000	3.09	10,300
A	56	-	27-09-2013	1528	05-07-2014	300,000	-	-	300,000	-	-	-	1	300,000	3.09	7,725
A	63	-	01-04-2013	1529	17-07-2014	500,000	-	-	500,000	-	-	-	1	500,000	3.09	12,875
A	57	-	28-06-2013	1530	21-07-2014	715,000	-	-	715,000	-	-	-	1	715,000	3.09	18,411
A	63	-	01-04-2013	1531	21-07-2014	50,000	-	-	50,000	-	-	-	1	50,000	3.09	1,288
A	56	-	27-09-2013	1532	14-08-2014	400,000	-	-	400,000	-	-	-	1	400,000	3.09	10,300
A	67	-	24-10-2013	1533	10-09-2014	200,000	-	200,000	-	-	-	-	1	200,000	3.09	5,150
A	67	-	24-10-2013	1537	23-09-2014	800,000	-	79,376	720,624	-	-	-	1	800,000	3.09	20,600
A	56	-	27-09-2013	1538	27-09-2014	200,000	-	-	200,000	-	-	-	1	200,000	3.09	5,150
A	67	-	24-10-2013	1536	01-10-2014	400,000	-	-	400,000	-	-	-	1	400,000	3.09	10,300
A	66	-	30-06-2013	1540	06-10-2014	400,000	-	-	400,000	-	-	-	1	400,000	3.09	10,300
A	56	-	27-09-2013	1541	08-10-2014	361,385	-	-	104,000	-	224,170	33,215	1	104,000	3.09	2,678
A	64	-	16-08-2013	1542	08-10-2014	300,000	-	-	300,000	-	-	-	1	300,000	3.09	7,725
A	57	-	28-06-2013	1543	11-10-2014	200,000	-	-	200,000	-	-	-	1	200,000	3.09	5,150
A	56	-	27-09-2013	1544	30-10-2014	38,906	-	-	-	-	-	38,906	1	-	3.09	-
A	66	-	30-06-2013	1545	03-11-2014	115,075	-	-	115,075	-	-	-	1	115,075	3.09	2,963
A	63	-	01-04-2013	1546	04-12-2014	750,000	-	-	750,000	-	-	-	1	750,000	3.09	19,313

Block No	Bungalow No	Ocupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Total receipts towards Sale Deed and agreement of construction	Tax rate under Construction of Residential Complex Services with composition	Estimate of tax liability under Construction of Residential Complex ServicesService
A	8	-	18-12-2014	1547	13-12-2014	25,000	4,983,000	25,000	-	-	-	-	1	25,000	3.09	644
A	47	-	24-12-2012	1549	16-12-2014	195,335	-	-	17,396	3,813	174,126	-	1	21,209	3.09	546
A	47	-	24-12-2012	1550	16-12-2014	122,393	-	-	-	-	73,982	48,411	1	-	3.09	-
A	8	-	18-12-2014	1548	19-12-2014	200,000	-	200,000	-	-	-	-	1	200,000	3.09	5,150
A	57	-	28-06-2013	1553	22-12-2014	68,750	-	-	-	68,750	-	-	1	68,750	3.09	1,770
A	48	-	03-12-2012	1554	31-12-2014	250,000	-	-	-	-	101,023	148,977	1	-	3.09	-
A	8	-	18-12-2014	1555	21-01-2015	200,000	-	200,000	-	-	-	-	1	200,000	3.09	5,150
A	64	-	16-08-2013	1557	12-02-2015	300,000	-	-	300,000	-	-	-	1	300,000	3.09	7,725
A	64	-	16-08-2013	1558	04-03-2015	315,786	-	-	79,000	-	236,786	-	1	79,000	3.09	2,034
A	8	-	18-12-2014	1559	24-03-2015	1,150,000	-	1,150,000	-	-	-	-	1	1,150,000	3.09	29,613
A	64	-	16-08-2013	1560	31-03-2015	17,116	-	-	-	-	17,116	-	1	-	3.09	-
		Receipts from Apr'10 - Mar'15				116,905,147	100,733,915	45,087,250	63,263,234	1,385,340	3,940,126	3,229,197		109,735,824		2,825,697

Consolidated Statement

Kadakia & Modi Housing service tax details 14.07.15 ver 113

Year	Quarter	Sum of Receipt Amount	Sum of Total receipts towards agreement of construction	Sum of Estimate of tax liability under Works Contract Service	Sum of Total receipts towards Sale Deed and agreement of construction	Sum of Estimate of tax liability under Construction of Residential Complex ServicesService
2010	2. Apr-Jun	3,116,255	2,841,086	117,053	3,066,086	78,952
	3. Jul-Sep	4,250,582	2,201,284	90,693	3,651,284	94,021
	4. Oct-Dec	7,901,195	6,077,557	250,395	7,521,557	193,680
2010 Total		15,268,032	11,119,927	458,141	14,238,927	366,652
2011	1. Jan-Mar	2,581,171	2,227,817	91,786	2,468,817	63,572
	2. Apr-Jun	6,150,354	4,281,136	176,383	5,588,136	143,895
	3. Jul-Sep	9,161,200	7,743,200	319,020	9,161,200	235,901
	4. Oct-Dec	14,126,406	9,681,106	398,862	13,790,106	355,095
2011 Total		32,019,131	23,933,259	986,050	31,008,259	798,463
2012	1. Jan-Mar	3,416,641	2,471,382	101,821	2,621,382	67,501
	2. Apr-Jun	2,216,650	1,435,000	70,946	2,020,000	52,015
	3. Jul-Sep	5,345,377	2,404,519	118,879	4,822,519	124,180
	4. Oct-Dec	4,475,047	1,789,358	88,466	4,029,358	103,756
2012 Total		15,453,715	8,100,259	380,113	13,493,259	347,451
2013	1. Jan-Mar	7,414,563	3,248,932	160,627	6,425,924	165,468
	2. Apr-Jun	3,194,367	1,760,000	87,014	3,118,952	80,313
	3. Jul-Sep	11,582,688	3,238,599	160,116	11,408,599	293,771
	4. Oct-Dec	10,447,847	2,168,156	107,194	10,046,086	258,687
2013 Total		32,639,465	10,415,687	514,952	30,999,561	798,239
2014	1. Jan-Mar	9,035,114	2,850,340	140,921	8,602,840	221,523
	2. Apr-Jun	3,914,944	2,605,444	128,813	3,914,944	100,810
	3. Jul-Sep	3,165,000	2,885,624	142,665	3,165,000	81,499
	4. Oct-Dec	3,426,844	2,359,034	116,631	2,584,034	66,539
2014 Total		19,541,902	10,700,442	529,030	18,266,818	470,371
2015	1. Jan-Mar	1,982,902	379,000	18,738	1,729,000	44,522
2015 Total		1,982,902	379,000	18,738	1,729,000	44,522
Grand Total		116,905,147	64,648,574	2,887,023	109,735,824	2,825,697

CENVAT Credit	192,820	192,820
Net Payable	2,694,203	2,632,878
ST Paid	1,929,768	1,929,768
ST to be paid	**764,435**	**703,110**

APPROVED BY
05 OCT 2015
SOHAM MODI
MANAGING DIRECTOR

Name of the Project : BLOOMDALE

Survey No. / Plot No. and area	Area purchased and the date of purchase	Purchased from whom and his complete address	Purchase value of Rs.	Is it an absolute sale or is there any development agreement with the land owner.
Sy. No. 1139, Shamirpet, Hyderabad	5,50 Sq. Yards	Ms. I Sathyaveni / Mr. I Sathyanarayana / Mr. I Ravi Kiran Resident of Plot No. 115/A, Hanumanji Co-operative Society, Brigh Syed Road, Tarband, Secunderabad Ms. I Seethamahalakshmi Resident of No. 9, Giri Raod, T.Nagar, Chennai Mr. I Venkat Rao Resident of # 107S, Mary Ave, Apts#128, Sunnyvale, CA 94086	2,100,000	Sale Deed Document No. 8096 / 06
	5,50 Sq. Yards	Ms. I Sathyaveni / Mr. I Sathyanarayana / Mr. I Ravi Kiran Resident of Plot No. 115/A, Hanumanji Co-operative Society, Brigh Syed Road, Tarband, Secunderabad Ms. I Seethamahalakshmi Resident of No. 9, Giri Raod, T.Nagar, Chennai Mr. I Venkat Rao Resident of # 107S, Mary Ave, Apts#128, Sunnyvale, CA 94086	2,100,000	Sale Deed Document No. 8096 / 06
	5,50 Sq. Yards	Ms. I Sathyaveni / Mr. I Sathyanarayana / Mr. I Ravi Kiran Resident of Plot No. 115/A, Hanumanji Co-operative Society, Brigh Syed Road, Tarband, Secunderabad Ms. I Seethamahalakshmi Resident of No. 9, Giri Raod, T.Nagar, Chennai Mr. I Venkat Rao Resident of # 107S, Mary Ave, Apts#128, Sunnyvale, CA 94086	2,100,000	Sale Deed Document No. 8098 / 06
	5,50 Sq. Yards	Ms. I Sathyaveni / Mr. I Sathyanarayana / Mr. I Ravi Kiran Resident of Plot No. 115/A, Hanumanji Co-operative Society, Brigh Syed Road, Tarband, Secunderabad Ms. I Seethamahalakshmi Resident of No. 9, Giri Raod, T.Nagar, Chennai Mr. I Venkat Rao Resident of # 107S, Mary Ave, Apts#128, Sunnyvale, CA 94086	2,100,000	Sale Deed Document No. 12499 / 06
	5,50 Sq. Yards	Ms. I Sathyaveni / Mr. I Sathyanarayana / Mr. I Ravi Kiran Resident of Plot No. 115/A, Hanumanji Co-operative Society, Brigh Syed Road, Tarband, Secunderabad Ms. I Seethamahalakshmi Resident of No. 9, Giri Raod, T.Nagar, Chennai Mr. I Venkat Rao Resident of # 107S, Mary Ave, Apts#128, Sunnyvale, CA 94086	2,100,000	Sale Deed Document No. 12482 / 06

Kadakia & Modi Housing

Office: 5-4-187/3 & 4, II floor,
Soham Mansion, M G Road,
Secunderabad – 500 003.
Ph: +91 40 66335551.

Note on KNM services tax
Date: 05.10.2015

Kadakia & Modi is the owner of about 5 acres of land on which it is developing 72 villas. Construction of about 60% of the villas is completed or nearing completion. Balance villas are yet to be sold.

Because of the ambiguity on applicability of service tax before the amendment to the Act in 2012, we were given to understand that service tax is not applicable for the activity undertaken by us. However, as per the advice by consultants we already started paying service tax from the last quarter of 2011.

Service tax department had advised us to change our registration under construction of complex services to works contract services (copy of letter enclosed). Accordingly we are paying tax under works contract services (as per clarification given in circular No.108/02/2009-ST dated 29th January 2009).

We are executing a sale deed in favour of our customers for land and/or land with semi finished construction. For the balance consideration an agreement of construction is being executed. Tax under works contract services is being paid regularly on the value of agreement of construction.

For purposes of payment of service tax, receipts from customers are being first appropriated to the value of sale deed and thereafter towards agreement of construction. Amounts received on behalf of third parties like registration charges, VAT, service tax, electricity charges, maintenance charges have been excluded for the purposes of estimating service tax liability. Such amounts received have been paid to appropriate departments/govt. and are not taxable.

<u>Circular No. 108/02/2009 – ST</u>

F. No. 137/12/2006-CX.4
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
***

New Delhi, dated 29th January 2009

Subject: Imposition of service tax on Builders - regarding

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Construction of residential complex was brought under service tax w.e.f.01.06.2005. Doubts have arisen regarding the applicability of service tax in a case where developer / builder/promoter enters into an agreement, with the ultimate owner for selling a dwelling unit in a residential complex at any stage of construction (or even prior to that) and who makes construction linked payment. The 'Construction of Complex' service has been defined under Section 65 (105)(zzzh) of the Finance Act as "*any service provided or to be provided to any person, by any other person, in relation to construction of a complex*". The 'Construction of Complex' includes construction of a 'new residential complex'. For this purpose, 'residential complex' means any complex of a building or buildings, having more than twelve residential units. A complex constructed by a person directly engaging any other person for designing or planning of the layout, and the construction of such complex intended for personal use as residence by such person has been excluded from the ambit of service tax.

2. A view has been expressed that once an agreement of sale is entered into with the buyer for a unit in a residential complex, he becomes the owner of the residential unit and subsequent activity of a builder for construction of residential unit is a service of 'construction of residential complex' to the customer and hence service tax would be applicable to it. A contrary view has been expressed arguing that where a buyer makes construction linked payment after entering into agreement to sell, the nature of transaction is not a service but that of a sale. Where a buyer enters into an agreement to get a fully constructed residential unit, the transaction of sale is completed only after complete construction of the residential unit. Till the completion of the construction activity, the property belongs to the builder or promoter and any service provided by him towards construction is in the nature of self service. It has also been argued that even if it is taken that service is provided to the customer, a single residential unit bought by the individual customer would not fall in the definition of 'residential complex' as defined for the purposes of levy of service tax and hence construction of it would not attract service tax.

3. The matter has been examined by the Board. Generally, the initial agreement between the promoters / builders / developers and the ultimate owner is in the nature of 'agreement to sell'. Such a case, as per the provisions of the Transfer of Property Act, does not by itself create any interest in or charge on such property. The property remains under the ownership of the seller (in the instant case, the promoters/builders/developers). It is only after the completion of the construction and full payment of the agreed sum that a sale deed is executed and only then the ownership of the property gets transferred to the ultimate owner. Therefore, any service provided by such seller in connection with the construction of residential complex till the execution of such sale deed would be in the nature of 'self-service' and consequently would not attract service tax. Further, 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 would not be subjected to service tax, because this case would fall under the exclusion provided in the definition of 'residential complex'. However, in both these situations, if

services of any person like contractor, designer or a similar service provider are received, then such a person would be liable to pay service tax.

4. All pending cases may be disposed of accordingly. Any decision by the Advance Ruling Authority in a specific case, which is contrary to the foregoing views, would have limited application to that case only. In case any difficulty is faced in implementing these instructions, the same may be brought to the notice of the undersigned.

(Gautam Bhattacharya)
Commissioner (Service Tax)
CBEC, New Delhi

OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE
& SERVICE TAX :: HYDERABAD-II COMMISSONERATE
BASHEER BAGH :: HYDERABAD-500 004.

HQST NO. 08 /2008 ST AE-IV **Dt. 21.2.2008**

To
M/s. Modi Developers,
5-4-187/3&4, 3rd floor,
Soham Mansion, M.G.Road,
SECUNDERABAD – 500 003

Gentlemen,

Sub: SERVICE TAX – Liability of service tax on Construction of Complex (Residential Complex) Services – Regarding.

*****

Please recall our discussion held on 21.2.2008 regarding applicability of Service Tax on the construction work under taken by you.

In this regard the statutory defines are as under:-

<u>Construction of Complex</u>

As per section 65(30a) " Construction of Complex " means construction of a new residential complex or a part of thereof, or completion and finishing services in relation to residential complex such as **glazing, plastering, painting, floor** and **wall tiling, wall covering** and **wall papering, wood** and **metal joinery** and **carpentry, fencing** and **railing , construction of swimming pools, acoustic applications** or **fitting** and **other similar services** , or **repair , alteration, renovation or restoration of , or similar services in relation to , residential complex."**

Section 65(91a) defines a residential complex as "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 a premises and the layout of such premises is approved by an authority under any law for the time being in force,** <u>but does not include</u>

<u>"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</u>".

As per section 65(105zzzh) taxable service means "any service provided or to be provided to any person, by any other person in relation to construction of complex".

The execution of works contract has also been brought under the tax net w.e.f.1.6.2007.

(a) The Board vide Circular 96/7/2007-ST dated 23.8.2007 has clarified as under
(b) Whether service tax is liable under construction of complex service [section 65(105)(zzzh)] on builder, promoter, developer or any such person,-
  - who builds the residential complex on his own by employing direct labour?

<u>Clarification:</u>

(b) If no other person is engaged for construction work and the builder / promoter / developer / any such person undertakes construction work on his own without engaging the services of any other person, then in such cases,-

(i) service provider and service recipient relationship does not exist,

(ii) services provided are in the nature of self-supply of services.

Hence, in the absence of service provider and service recipient relationship and the services provided are in the nature of self-supply of services, the question of providing taxable service to any person by any other person does not arise.

The import of the said Circular is that if the builders/developers/promoters are under take the construction for himself by engaging his own labour, the liability of Service Tax is not attracted. However, it is seen that in your case you have entered into TWO agreements with the customers i.e one for sale of land plus part construction(Sale Deed) and the other- the agreement to construct. In other words, you have undertaken construction work on behalf of the customer and not for yourself. Under the circumstances, the liability to service tax would be attracted in so far as the Second agreement of construction is concerned and the amounts received towards the construction would be chargeable to Service Tax. However the amounts received towards the sale deed would not be chargeable to Service Tax. It was held by the Hon'ble Supreme Court in case of M/s. Raheja Development Corporation vs State of Karnataka that the activities undertaken by builders for construction of Flat/ building for or on behalf of the prospective customers/buyers for consideration in cash or deferred payment is not to be considered as Sale and the activity will amount to works contract. Hence under these circumstances it is evident that there is a relationship of service provider and service recipient between you and the customer and the transaction is not merely that of sale/purchase of flat.

Service Tax has been imposed on execution of works contracts services as a separate taxable service w.e.f. 01.06.07 vide Notfn. No. 23/2007 –ST dated 22.05.07. Provisions of Execution of Works Contracts Services are as follows.

As per section 65(105) (zzzza) Works contract means a contract wherein –

(i) transfer of property in goods involved in the execution of such contract is leviable to tax as sale of goods, and

(ii) such contract is for the purposes of carrying out –

a) erection, commissioning or installation of plant , machinery , equipment or structures etc; or
b) Construction of new building or a civil structure or a part thereof , or of a pipeline or conduit , primarily for the purposes of commerce or industry; or
c) Construction of a new residential complex or a part thereof ; or
d) Completion and finishing services, repair , alteration, renovation or restoration of, or similar services , in relation to (b) and (c); or
e) Turnkey projects including engineering, procurement and construction or commissioning (EPC) projects.

Taxable service as per section 65(105)(zzzza) means any service provided or to be provided to any person , by any other person in relation to the execution of a works contract, excluding works contract in respect of roads, airports, railways, transport terminals, bridges, tunnels and dams.

Hence, you are requested to discharge the service tax liability alongwith interest. You are also requested to submit the copies of your various contracts and agreements entered with the prospective customers/buyers and finishing service contractors.

Yours faithfully,

(R.S.MAHESHWARI)
JOINT COMMISSIONER
SERVICE TAX

MODI PROPERTIES & INV. PVT. LTD. INWARD No. 710 Date 16/11/15 Sign SEC'BAD

OFFICE OF THE PRINCIPAL COMMISSIONER OF SERVICE TAX
11-4-423/1/A, 4th FLOOR :: SITARAM PRASAD TOWERS, OPP. SINGARENI BHAVAN, RED HILLS, LAKDI-KA-POOL :: HYDERABAD-500 004.(Tele / Fax: 040 –23230383)

SUMMONS

(Under Section 14 of the Central Excise Act.1944 made applicable to Service Tax under Section 83 of Finance Act, 1994)

HQST No. 121/2015-ST-AE-Gr-VIII

Date : 09 .11.2015.

To,
Shri Soham Modi,
Partner,
Kadakia & Modi Housing,
5-4-187/3 &4 II Floor
Soham Mansion, M.G.Road,
Secunderabad

****

Whereas an investigation against you about non-payment/evasion of Service Tax/contravention of the provisions of Finance Act, 1994 and Rules made there under is being inquired by me /under my orders.

And whereas I have reasons to believe that you are in possession of facts or/and documents and things which are relevant to the above inquiry.

You are hereby summoned under Section 14 of the Central Excise Act., 1944 made applicable to Service Tax matters under Section 83 of the Finance Act, 1994 to appear before me in person on 16**.11.2015 at 1130 Hrs** in my office situated at **4th Floor, #11-4-423/1/A, Sitaram Prasad Towers, Opp. Singareni Bhavan, Hyderabad-500004** to give evidence truthfully on such matters concerning the enquiry as you may be asked and to give a statement ,

If you fail to comply with this summons and intentionally avoid to attend or to give evidence and to produce the documents and things, without a lawful excuse, you will be liable to be punished under the provisions of section 174 & 175 of the Indian Penal Code.

SCHEDULE

i) To give a statement .

Given under my hand and seal of office today the 9th **November, 2015.**

Dsssubramanyam 9.11.15
(D.S.S.SUBRAHMANYAM)
Superintendent
Service Tax, Anti-Evasion-Gr-VIII

NOTE: Under clause 3 of Sec 14 of Central Excise Act, 1944, the above inquiry is deemed to be 'Judicial proceedings' within the meaning of Sec 193 and Sec 228 of Indian Penal Code, 1860 according to which giving intentional false statement in any stage of proceedings punishable under Sec193 and intentional insult or interruption to public servant sitting in any stage of proceedings punishable under Sec 228 of IPC, 1860.

Statement of Shri M.Jayaprakash, S/o Shri M.Venkataiah: 40 years, Finance & Accounts Manager of M/s Kadakia & Modi Housing, Hyderabad given under section 14 of Central Excise Act, 1944 as made applicable to Service Tax Under Section 83 of Finance Act, 1994 before the Superintendent of Service Tax, Anti-Evasion-Group-VIII, O/o Principal Commissioner of Service Tax, at **4th Floor, #11-4-423/1/A, Sitaram Prasad Towers, Opp. Singareni Bhavan, Hyderabad-500004** Hyderabad.

My personal details are as above. I am appearing before you today, i.e. 16/11/2015, to give my truthful statement in respect of the affairs of M/s. Kadakia & Modi Housing. with office situated at 5-4-187/3 & 4 II Floor Soham Mansion,M.G.Road, Secunderabad 500003, in response to your summons dated 09.11.2015 to give a truthful statement in your office. I have been explained the provisions of Section 14 of Central Excise Act, 1944 as made applicable to Service Tax under Section 83 of Finance Act, 1994 according to which these procedures are deemed judicial proceedings within the meaning of Section 193 and 228 of Indian Penal Code, 1860. I have been explained that giving false statement or fabricating evidence is an offence punishable under Section 193 of Indian Penal Code and obstructing the officers sitting in these proceedings is an offence punishable under Section 228 of Indian Penal Code. Having understood the above provisions of law and knowing my responsibilities and implication of law, I depose this statement to the best of my knowledge and as per the information provided by company to me.

Q1) Please tell briefly about yourself and your role in M/s Kadakia & Modi Housing (herein after referred as "KMH/the company").

A1) I am a post graduate in Commerce My Cell Number is 9502288200. I am working as Manager , Finance & Accounts in KMH for the last four Years. I take care of all Statutory compliances relating to VAT, Service Tax, Professional Tax.

Q2) What are the activities of KMH and what are the Commercial and Residential Projects undertaken by the firm so far. Who are the partners of the firm.

A2) M/s KMH is involved in the activity of construction of Residential Villas and there is no activity of construction of Commercial and Industrial Buildings. So far there is only one project of Residential Villas known as "Bloomsdale" located at Shamir pet Village. M/s Modi Properties and Investments Pvt Ltd and Sharad Jayantilal Kdakia are the partners of the firm

Q3) How many villas are constructed in Bloomsdale . and how was the land acquired.

A3) We acquired 5 acres of land by outright purchase, and the project consists of 72 Villas. About 60% of the construction work is completed. So far only 23 villas are sold and the balance is to be sold.

Q4) What is the mode of sale of Villas to the Customers

A4) We enter into agreement of Sale, then we execute saledeed (For land value) and agreement of Construction, scanned copies of which are already submitted to you on 27/10/2015.

Q5) On what portion of the value are you discharging Service tax and are you raising any invoices.

M. J 16/11/15

16.11.15

A5) First we are appropriating the monies received from the customers towards the sale deed, thereafter we appropriate the monies towards agreement of Construction. Amounts received on behalf of third parties like Registration Charges, VAT, Service Tax , Electricity deposit maintenance charges are excluded for the purpose of estimating service tax liability. We are paying Service tax under the category of "Works Contract Service" against Agreement of Construction value only as per CBEC Circular 108/02/2009-ST dated 29.01.2009. We are not raising any invoice separately.

Q6) As per the details furnished by you an amount of Rs 24,08,103/- Service is collected by you from the customers where as the Service tax paid by you is only 19,29,768/- Please explain the reasons for the difference.

A6) Because of ambiguity on applicability of Service Tax before the amendment to the Act in 2012, we were given to understand that Service tax is not applicable for the activity undertaken by us as per letter issued by Joint Commissioner Service tax in HQST NO 08/2008/ST AE-IV dated 21.02.2008. However as per the advice of the consultant we already started paying from the last quarter of 2011 onwards.

Q7) Why the amounts collected from the Customers are not completely credited to the account of Government.

A7) Because of ambiguity on applicability of Service Tax before the amendment to the Act in 2012, we were given to understand that Service tax is not applicable for the activity undertaken by us as per letter issued by Joint Commissioner Service tax in HQST NO 08/2008/ST AE-IV dated 21.02.2008. We are willing to pay the amounts collected from customers under "Works Contract Service".

Q8) As per the details submitted by you, an amount of Rs 1,47,558/- is collected as Service Tax from one Mr MD Abdul Rahim and another . Have You paid the same to the account of Government.

A8) We have already paid the said amount to the account of the Government.

Q9) As observed from the Profit and Loss Account and ST-3 returns filed by you for the years 2010-11 to 2013-14 there are variations in the amounts shown please explain the differences

A9) The reconciliation statement along with Balance Sheet and Profit and Loss Account for 2014-15 would be furnished in a week.

Q10) Please furnish the Layout approval of Bloomsdale

A10) It would be furnished at the time of submission of reconciliation statement.

Q11) Who takes the decision regarding payment of Serive Tax

A11) Representative of Modi Properties and Investments Private Limited, Sri Soham Modi takes the decision regarding payment of Service Tax.

Q 12 Do you have anything further to add.

A12) There is nothing further to add.

M. 16/11/15

16.11.15

The above statement is given by me voluntarily without being under any pressure, threat or coercion. All the above information was given by me as per the records of the company and to the best of my knowledge. The above statement is typed by me on one of the computers available in the office. I have once again gone through the soft copy as well as hard copy and confirm that it is as I stated and typed.

M. J 16/11/15

(M.JAYA PRAKASH)
Manager Finance & Accounts
M/s Kadakia &Modi Housing

Recorded by me

D S S Subrahmanyam 16-11-15

(D.S.S.SUBRAHMANYAM)
SUPERINTENDENT
SERVICE TAX
ANTI –EVASION GROUP VIII

Statement of Shri M.Jayaprakash , S/o Shri. M.Venkataiah Age 40 years, Finance & Accounts Manager of M/s Kadakia & Modi Housing,5-4-187/3&4 II Floor, Soham Mansion, M.G.Road, Secunderabad 500 003, given under Section 14 of Central Excise Act, 1944 as made applicable to Service Tax Under Section 83 of Finance Act, 1994 before the Superintendent of Service Tax, Anti-Evasion-Group-VIII, O/o Principal Commissioner of Service Tax, at 4th Floor, #11-4-423/1/A, Sitaram Prasad Towers, Opp. Singareni Bhavan, Hyderabad-500004 Hyderabad.

My personal details are as above. I am appearing before you today i.e 01.02.2016, to give my truthful statement in respect of the affairs of M/s. Kadakia & Modi Housing , Hyderabad, in response to your summons dated 22.01.2016 to give a truthful statement in your office. I have been explained the provisions of Section 14 of Central Excise Act, 1944 as made applicable to Service Tax under Section 83 of Finance Act, 1994 according to which these procedures are deemed judicial proceedings within the meaning of Section 193 and 228 of Indian Penal Code, 1860. I have been explained that giving false statement or fabricating evidence is an offence punishable under Section 193 of Indian Penal Code and obstructing the officers sitting in these proceedings is an offence punishable under Section 228 of Indian Penal Code. Having understood the above provisions of law and knowing my responsibilities and implication of law, I depose this statement to the best of my knowledge and as per the information provided by company to me.

Q1) Please refer to the Question No 9 of Your earlier Statement dated 16/11/2015. What are the reasons for variation in P &L figures and the figures shown the ST-3 Returns

A1 The variations between ST-3 Returns and P&L Account figures for the years 2010-11 to 2014-15 are submitted vide our letter dated 29.12.2015. The reason for the said difference is that we are disclosing the amounts in ST-3 returns on receipt basis whereas in the IT Returns we are booking the amounts at the time of handing over possession of the villas to the customers. That is why there is a difference. In fact we have discharged service tax on a value more than that shown in IT returns on cumulative basis upto 2014-15

Q2) Please produce the details of Bank accounts and copies of the Bank Statements

A2 The Bank Account number is 00422000023348 with HDFC Bank Paradise Circle Branch. We are submitting soft copies of Bank statements for the years 2012-13 to 2014-15

Q3) It is observed that you are showing the cost for common amenities provided, in the Agreement of Construction entered with customers . What portion of the said amounts are collected in respect of Common amenities provided.

A3) No separate amount has been collected from the customers towards water and electricity connections or towards the common amenities provided. The agreement for sale of villas to prospective customers is for a consolidated amount including land, construction, lay out development of amenities, water and electricity charges etc. This amount has been bifurcated in three agreements/deeds, i.e Sale deed, Agreement for land development and agreement of construction. This sum total of the amount received or receivable from the prospective customers is equal to the sum total of the three agreements. No further amounts are received or receivable from the customers either towards electricity or development of amenities. The average cost of amenities is approximately one to one and half lakh rupees.

Q4) In respect of certain customers You have entered into a separate agreement for land development and with certain other customers there is no such agreement . Pl Explain

A4) In some cases in addition to sale deed and Agreement of construction, Agreement for land development is entered into with the prospective customers and I am submitting the copies of all the agreements for land development entered into. With respect to other customers Bookings were done after the development of land that is why there is no separate agreement for land development in respect of them . Upto 2014-15, 31 villas were sold in total.

Q5) Why service tax is not discharged on land development cost in respect of agreements entered separately

A5) The development cost of the land is already included in the Cost shown in the Agreement of Construction . As such there is no service tax liability in this respect.

Q6) Do you want to say anything more?

A6) No.

The above statement is given by me voluntarily without being under any pressure, threat or coercion. All the above information was given by me as per the records of the company and to the best of my knowledge. The above statement is typed by me on the one of the computers available in the office. I once again gone through the soft copy as well as hard copy and confirm that it is as I stated and typed.

1/2/16

(M.JAYA PRAKASH)
Manager Finance & Accounts
M/s Kadakia & Modi Housing .

Recorded by me

01/02/16

(D.S.S.SUBRAHMANYAM)
SUPERINTENDENT
SERVICE TAX

Kadakia & Modi Housing

Office: 5-4-187/3 & 4, II floor,
Soham Mansion, M G Road,
Secunderabad – 500 003.
Ph: +91 40 66335551.

Date: 16th November 2015

To
The Superintend
Service Tax, Anti-Evasion-Gr-VIII
Office of the Principal Commissioner of Service Tax
11-4-423/a/A, 4th Floor
Sitaram Prasad Towers,
Opp: Singareni Bhavan, Red Hills,
Lakdi-Ka-Pool, Hyderabad – 500 004.

Sub: Proceedings under Summons HQST No. 121/2015-ST-AE-Gr-VIII dated 09.11.2015 issued to M/s Kadakia & Modi Housing, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad – 500003.

I,SOHAM MODI, Partner of M/s. Kadakia & Modi Housing, 5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad–500003 hereby authorizes to Mr. M Jayaprakash, Finance & Accounts Manager who are authorised to act as authorised representative, 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.

This authorization will remain in force till it is duly revoked by me/us.

Thank You.

Yours sincerely
For KADAKIA & MODI HOUSING

Soham Modi.
Partner

Received copy
16/11/15
Supdt AE VIII

Kadakia & Modi Housing

Office: 5-4-187/3 & 4, II floor,
Soham Mansion, M G Road,
Secunderabad – 500 003.
Ph: +91 40 66335551.

Date: 16^{th} November 2015

To
The Sr. Intelligence Officer
Directorate General of Central Excise Intelligence ,
Hyderabad

Sub: Enquiry regarding payment of Service Tax in our Bloomdale Project.

With reference to your enquiry regarding payment of service tax in our Bloomdal project, we submit that we are paying service tax regularly from the last quarter of 2011.

Further on the issue of payment service tax in this project, it is submitted that the same in already under investigation by the Service Tax Hyderabad Commisionerate, Hyderabad. In this regard I submit herewith a copy of summon issued to us and my statement given before the Superintendent of Service Tax, Anti-Evasion-Gr-VIII, Office of the Principal Commissioner of Service Tax

Thank You.

Yours sincerely
For KADAKIA & MODI HOUSING

M. J P

M Jayaprakash
Manager – Finance & Accounts

INWARD
No. 266
Date 04/01/16
Sign

MODI PROPERTIES & INV. PVT. LTD. SEC'BAD

सेवा कर प्रधान आयुक्त का कार्यालय

OFFICE OF THE PRINCIPAL COMMISSIONER OF SERVICE TAX

सेवा कर आयुक्तालय : : SERVICE TAX COMMISSIONERATE

11-5-423/1/A:: सीताराम प्रसाद टावर:: रेड हिलस:: हैदराबाद – 4

11-5-423/1/A:: SITARAM PRASAD TOWER::RED HILLS::HYDERABAD - 4.

HQST NO 121/2015-ST AE VIII **Date: 31.12.2015 .**

SPEED POST

MOST URGENT

To
M/s Kadakia & Modi Housing
5-4-187/3&4 II Floor,
Soham Mansion,M.G.Road
Secunderabad.

Sir,

Sub : Non payment of Service Tax on certain amounts collected from the Customers -Regarding

Please refer to this office letter of even number dated 30.12.2015 and also the previous correspondence on the above cited subject.

Examination of copies of Agreement of sale submitted by you indicate that you are entering into a separate agreement for Development charges, in addition to sale deed and agreement of construction. However it is observed that copies of the **Agreement for Development Charges** has not been submitted by you. You are requested to submit copies of the same in respect of all the Sale agreements entered to date.

It is further observed from the agreement of Sale that the amount indicated in the agreement of construction includes cost of construction, water & electricity Connection and other amenities. You are requested to furnish the details of **amounts collected in respect of common amenities provided** .You are requested to indicate whether any invoice is issued for the same , if so the copies of the same may please be furnished.

Yours faithfully,

DSSManyam 31.12.15

(D.S.S.SUBRAHMANYAM)
SUPERINTENDENT (AE)

सेवा कर प्रधान आयुक्त का कार्यालय

OFFICE OF THE PRINCIPAL COMMISSIONER OF SERVICE TAX

सेवा कर आयुक्तालय : : **SERVICE TAX COMMISSIONERATE**

11-5-423/1/A:: सीताराम प्रसाद टावर:: रेड हिलस:: हैदराबाद – 4

11-5-423/1/A:: SITARAM PRASAD TOWER::RED HILLS::HYDERABAD - 4.

HQST NO 121/2015-ST AE VIII **Date: 30.12.2015 .**

To
M/s Kadakia & Modi Housing
5-4-187/3&4 II Floor,
Soham Mansion,M.G.Road
Secunderabad.

Sir,

Sub : Non payment of Service Tax on certain amounts collected from the Customers -Regarding

Please refer to this office letter of even number dated 14.12.2015 and your letter dated 29.12.2015 on the above cited subject. The following documents may please be furnished immediately.

1) Reconciliation statement of Service Tax liability with respective sales figures in the balance sheet
2) Item wise details of the construction expenses from October 2010 to March 2015 and ledgers for the period 2014-15.
3) Bank Statements for the period October 2010 to March 2015

Yours faithfully,

D S S Subrahmanyam 30/12/15

(D.S.S.SUBRAHMANYAM)
SUPERINTENDENT (AE)

Kadakia & Modi Housing

Office: 5-4-187/3 & 4, II floor,
Soham Mansion, M G Road,
Secunderabad – 500 003.
Ph: +91 40 66335551.

Date: 29th December 2015

O/C.

To
The Superintend
Service Tax, Anti-Evasion-Gr-VIII
Office of the Principal Commissioner of Service Tax
11-4-423/a/A, 4th Floor
Sitaram Prasad Towers,
Opp: Singareni Bhavan, Red Hills,
Lakdi-Ka-Pool, Hyderabad – 500 004.

Sub: Proceedings under Summons HQST No. 121/2015-ST-AE-Gr-VIII dated 09.11.2015 issued to M/s Kadakia & Modi Housing, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad – 500003.

Ref: Your letter dated 14th December 2015
Our letter dated 16th November 2015

We have received your letter dated 14th November 2015 requesting for further documents pertaining to the period from 1st April 2010 to 31st March 2015. Please find enclosed the following documents as request by you.

1. Copy of audited profit and loss statement and balance sheet F.Y: 2014-15
2. Copy of Layout Plan with approved copy of Project Bloomsdale.
3. Comparison of income as per ITR's & ST-3 returns.

Year	**ST-3 Returns**			**Income Tax Returns**	**Difference**
	Apr'Sep	**Oct-Mar**	**Total**		
2010-11	73,66,837	1,04,82,366	1,78,49,203	1,48,43,185	-30,06,018
2011-12	1,50,71,064	1,42,26,287	2,92,97,351	2,94,25,735	1,28,384
2012-13	75,62,027	1,20,58,182	1,96,20,209	2,23,41,000	27,20,791
2013-14	1,63,08,483	1,95,07,961	3,58,16,444	1,73,04,000	-1,85,12,444
2014-15	71,04,944	54,09,746	1,25,14,690	2,96,49,000	1,71,34,310
Total	**5,34,13,355**	**6,16,84,542**	**11,50,97,897**	**11,35,62,920**	**-15,34,977**

Thank You.

Yours sincerely
For KADAKIA & MODI HOUSING

M. J.

M Jayaprakash
Manager – Finance & Accounts

Encl: Layout Plan / ITR copy F.Y: 2014-15

Received copy
30-Dec-15
Insp. AE - III

MODI PROPERTIES & INV. PVT. LTD. SEC'BAD
INWARD
No. 878
Date 22/12/15
Sign.

सेवा कर प्रधान आयुक्त का कार्यालय

OFFICE OF THE PRINCIPAL COMMISSIONER OF SERVICE TAX

सेवा कर आयुक्तालय : : **SERVICE TAX COMMISSIONERATE**

11-5-423/1/A:: सीताराम प्रसाद टावर:: रेड हिलस:: हैदराबाद – 4

11-5-423/1/A:: SITARAM PRASAD TOWER::RED HILLS::HYDERABAD - 4.

HQST NO 121/2015-ST AE VIII **Date: 21.12.2015 .**

To
M/s Kadakia & Modi Housing
5-4-187/3&4 II Floor,
Soham Mansion,M.G.Road
Secunderabad.

Sir,

Sub : Non payment of Service Tax on certain amounts collected from the Customers -Regarding

Please refer to this office letter of even number dated 14.12.2015 and the statement dated 16/11/2015 given by Sri M.JayaPrakash, Manager, Finance & Accounts of your company . The following documents are not submitted to this office so far. The same may please be furnished immediately.

1) Reconciliation statement of Service Tax liability and balance sheet and Profit and Loss Account for the year 2014-15.
2) Layout plan and approval copies of Project Bllomsdale.

You are further requested to submit the details of Bank accounts of the Company and Bank statements for the period from October 2010 to March 2015.

Yours faithfully,
DSSubramanyam 21/12/15
(D.S.S.SUBRAHMANYAM)
SUPERINTENDENT (AE)

सेवा कर प्रधान आयुक्त का कार्यालय

OFFICE OF THE PRINCIPAL COMMISSIONER OF SERVICE TAX

सेवा कर आयुक्तालय : : **SERVICE TAX COMMISSIONERATE**

11-5-423/1/A:: सीताराम प्रसाद टावर:: रेड हिलस:: हैदराबाद – 4

11-5-423/1/A:: SITARAM PRASAD TOWER::RED HILLS::HYDERABAD - 4.

HQST NO 121/2015-ST AE VIII **Date: 14.12.2015 .**

INWARD No. 844 Date 21/12/15 Sign MODI PROPERTIES & INV. PVT. LTD. SEC'BAD

To
M/s Kadakia & Modi Housing
5-4-187/3&4 II Floor.
Soham Mansion.M.G.Road
Secunderabad.

Sir.

Sub : Non payment of Service Tax on certain amounts collected from the Customers -Regarding

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2) Layout plan and approval copies of Project Bllomsdale.

You are further requested to submit the details of Bank accounts of the Company and Bank statements for the period from October 2010 to March 2015.

Yours faithfully.

D S Subrahmanyam 14/12/15

(D.S.S.SUBRAHMANYAM)
SUPERINTENDENT (AE)

MODI PROPERTIES & INV. PVT. LTD. ★SEC'BAD★ INWARD No. 844 Date 21/12/15 Sign.

सेवा कर प्रधान आयुक्त का कार्यालय

OFFICE OF THE PRINCIPAL COMMISSIONER OF SERVICE TAX

सेवा कर आयुक्तालय : : **SERVICE TAX COMMISSIONERATE**

11-5-423/1/A:: सीताराम प्रसाद टावर:: रेड हिलस:: हैदराबाद – 4

11-5-423/1/A:: SITARAM PRASAD TOWER::RED HILLS::HYDERABAD - 4.

HQST NO 121/2015-ST AE VIII **Date: 14.12.2015 .**

To
M/s Kadakia & Modi Housing
5-4-187/3&4 II Floor.
Soham Mansion.M.G.Road
Secunderabad.

Sir,

Sub : Non payment of Service Tax on certain amounts collected from the Customers -Regarding

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2) Layout plan and approval copies of Project Bllomsdale.

You are further requested to submit the details of Bank accounts of the Company and Bank statements for the period from October 2010 to March 2015.

Yours faithfully,

D.S.Subrahmanyam

(D.S.S.SUBRAHMANYAM) 14/12/15
SUPERINTENDENT (AE)