MODI PROPERTIES & INV. PVT. LTD. ★ SEC'BAD ★
INWARD
No. 881
Date 13/1/16
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: 12.01.2016 .

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 letters of even number dated 30.12.2015 and 31.12.2015 on the above cited subject. (Copies enclosed once again). The information called for has not been received so far. You are requested to submit the same immediately.

It is further observed that certain amount were received in respect of Villa No 10.12. 21. 35.38.39.54 and 60 You are requested to submit all the agreements with respect to these villas also

Yours faithfully.

DSSSubrahmanyam

(D.S.S.SUBRAHMANYAM) 12.1.16
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: 13th January 2016

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.

O/C

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: Our letter dated 16th November 2015
Your letter No HQST NO 121/2015-ST-AE VIII dated 14th December 2015
Our letter dated 29th December 2015
Your letter No HQST NO 121/2015-ST-AE VIII dated 31st December 2015

Dear Sir,

In reply to your letter given in the reference 1 above, please note the following:

1. In some cases in addition to sale deed and agreement of construction, agreement for land development was entered into with the prospective purchaser. Inadvertently the copies were not provided to you. Please find enclosed copies of the agreement for land development entered into with prospective customers (11 nos.).

2. However, in the statement given along with our representation dated 16th November 2015, the amounts mentioned under the column 'Receipts towards agreement of construction' include the receipts towards agreement for land development. As such there is no quantitative change in the receipts or service tax liability.

3. There is no intention to concede any information and the copies of the relevant agreement were not provided by oversight.

4. No separate amount has been collected towards water & electricity connection or towards common amenities provided. The agreement for sale of villa to prospective customers is for a consolidated amount including land, construction, layout development, development of amenities, water & electricity charges, etc. this amount has been bifurcated in 3 separate agreements/deeds i.e., sale deed, agreement for land development and agreement for

Kadakia & Modi Housing

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

construction. The sum total of the amount received or receivable from prospective purchasers is equal to the sum total of the 3 agreements/deeds. No further amounts are received or receivable from the customers either towards water/electricity charges or towards development of amenities.

We hope the above is order.

Thank You.

Yours sincerely
For KADAKIA & MODI HOUSING

SOHAM MODI
Partner

Encl: Land Development Agreements

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: 13th January 2016

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: Our letter dated 16th November 2015
Your letter No HQST NO 121/2015-ST-AE VIII dated 14th December 2015
Our letter dated 29th December 2015
Your letter No HQST NO 121/2015-ST-AE VIII dated 31st December 2015

Dear Sir,

In reply to your letter given in the reference 1 above, please note the following:

1. In some cases in addition to sale deed and agreement of construction, agreement for land development was entered into with the prospective purchaser. Inadvertently the copies were not provided to you. Please find enclosed copies of the agreement for land development entered into with prospective customers (11 nos.).

2. However, in the statement given along with our representation dated 16th November 2015, the amounts mentioned under the column 'Receipts towards agreement of construction' include the receipts towards agreement for land development. As such there is no quantitative change in the receipts or service tax liability.

3. There is no intention to concede any information and the copies of the relevant agreement were not provided by oversight.

4. No separate amount has been collected towards water & electricity connection or towards common amenities provided. The agreement for sale of villa to prospective customers is for a consolidated amount including land, construction, layout development, development of amenities, water & electricity charges, etc. this amount has been bifurcated in 3 separate agreements/deeds i.e., sale deed, agreement for land development and agreement for

Kadakia & Modi Housing

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

construction. The sum total of the amount received or receivable from prospective purchasers is equal to the sum total of the 3 agreements/deeds. No further amounts are received or receivable from the customers either towards water/electricity charges or towards development of amenities.

We hope the above is order.

Thank You.

Yours sincerely
For KADAKIA & MODI HOUSING

SOHAM MODI
Partner

Encl: Land Development Agreements

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)

S U M M O N S

(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 : 22.01.2016.

MODI PROPERTIES & INV. PVT. LTD. SEC'BAD INWARD No. 399 Date 23/1/16 Sign.

To,
Shri M.Jaya Prakash,
Finance and Accounts Manager
M/s 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 **25.01.2016 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 produce the documents and things mentioned in the **schedule below**,

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) Details of Bank Accounts of the Company and Bank statements for the year from October 2010to 2014-15
ii) Copies of All agreements for Development Charges
iii) Details of amounts collected from customer for common amenties for the above period
iv) Copies of all agreements for Villa Nos 10,12,35,38,39,54 and 60
v) To give a statement

Pond

Given under my hand and seal of office today the 22 January, 2016.

Office of the Principal Commissioner of Service Tax * Hyderabad *

D S Subrahmanyam
(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.

o/c

Kadakia & Modi Housing

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

Date: 9th February 2016

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.

R 883
09.02.16
Superintendent
AE VIII

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: Our letter dated 16th November 2015
Your letter No HQST NO 121/2015-ST-AE VIII dated 14th December 2015
Our letter dated 29th December 2015
Your letter No HQST NO 121/2015-ST-AE VIII dated 31st December 2015
Our letter dated 13th January 2016

Dear Sir,

In reply to your letter given in the reference 1 above, please note the following

1. However, in the statement given along with our representation dated 16th November 2015 and `1st February 2016, the amounts mentioned under the column 'Receipts towards agreement of construction' include the receipts towards agreement for land development. As such there is no quantitative change in the receipts or service tax liability. In this statement enclosed.

2. We don't have any related to reversal charges, like Security services, house-keeping services etc.

We hope the above is order.

Thank You.

Yours sincerely
For KADAKIA & MODI HOUSING

M.J.P

JAYAPRAKASH M
Manager – Finance & Accounts

Encl: Service Tax Statement

सेवा कर आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER OF SERVICE TAX

हैदराबाद सेवा कर आयुक्तालय : : HYDERABAD 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

C.No.IV/16/46/2016-ST (RTI) ***Date: 12.07.2016***

To
M/s.Kadakia & Modi Housing,
5-4-167/3&4,II nd Floor,
Soham Mantion, M.G.Road,
Secunderabad.-

Sir,

Sub: RTI – Disclosure of Third Party information under Right to Information Act- Reg.

The following information has been sought by the RTI activist under the provisions of RTI Act,2005.

1.copy of show cause notice served upon M/s.Kadakia & Modi Housing.
2.copy of file notings wherein the issue of payment/non payment of service tax by M/s.Kadakia & Modi Housing.
3.The present position of investigation
4. Action, if any, taken against the firm ,along with documentary evidence.

As per the provisions of RTI Act, 2005, before disclosing any information related to third party, the consent of the concerned person is to be obtained. In view of this provision the undersigned intends to know if you have any objection to disclose the above information in writing with reasons within 5 days. If no reply is received it would be deemed that you have no objection.

Yours faithfully,

12.7.16

(MANJU RAJPUT)
CPIO, ASSISTANT COMMISSIONER

FAX / SPEED POST

538
25/10/16

OFFICE OF THE PRINCIPAL COMMISSIONER OF SERVICE TAX, HYDERABAD

11-5-423/1/A::सीतारामप्रसादटावर::रेडहिलस::हैदराबाद– 4

11-5-423/1/A::SITARAM PRASADTOWER:: RED HILLS:: HYDERABAD- 4

Phone No. 040-23392029,23231154 **Fax:040-23242019**

O.R.No. 99/2016-Adjn.(ST)(Commr) **Date: 20.10.2016**

CORRIGENDUM

Please refer to the show cause notice dated 22.04.2016 issued by the Commissioner of Customs, Central Excise & Service Tax, Service Tax Commissionerate, vide **OR No. 99/2016-Adjn-(ST)(COMMR),** to **M/s Kadakia & Modi Housing, 5-4-187/3&4 II Floor, Soham Mansion, M.G. Road, Secunderabad-500003**

In **para-7** of the Show Cause Notice, the words/ phases

"Commissioner of Service tax, Hyderabad Service Tax Commissionerate".

May be read as

"Joint/ Additional Commissioner of Service Tax, Service Tax Commissionerate, Hyderabad".

(D. PURUSHOTHAM)
COMMISSIONER

To,

M/s Kadakia & Modi Housing,
5-4-187/3&4 II Floor,
Soham Mansion, M.G. Road,
Secunderabad-500003

Copy to the Additional /Joint Commissioner, Service Tax Commissionerate, Hyderabad along with Adjudication file for necessary action.

सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवा कर के 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

MODI PROPERTIES & INV. PVT. LTD. SEC'BAD INWARD No. 645 Date 13/12/16 Sign.

O.R. No.99/2016-ST(ADC) Dated:05.12.2016

CORRIGENDUM

Sub:- Service Tax – Non-payment of service tax by **M/s - Kadakia & Modi Housing**.- Issuance of Corrigendum - Reg.

*****

Please refer to the show cause notice **OR. No.99/2016** dated 22.04.2016 issued by Hyderabad Service Tax Commissionerate and corrigendum issued vide even number dated.20.10.2016.

2. The said show cause notice for the purpose of further adjudication at para **7** may be read as

"Additional/ Joint Commissioner of Central Excise & Service Tax, Hyderabad I Commissionerate, Hyderabad"

instead of

"Joint/Additional Commissioner of Service Tax, Hyderabad Service Tax Commissionerate, Hyderabad",

5/12/2016

(P. ANAND KUMAR)
ADDITIONAL COMMISSIONER

To
M/s. Kadakia & Modi Housing,
5-4-187/3&4, II Floor,
Soham Mansion, M.G. Road,
Secunderabad-500003 __(By RPAD)__

Copy to:

7. The Assistant Commissioner of Service Tax, **Division III**, Hyderabad Service Tax Commissionerate, Hyderabad.
8. The Superintendent of Service Tax, **Range III A**, Hyderabad Service Tax Commissionerate, Hyderabad.

सेवा कर आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER OF SERVICE TAX

हैदराबाद सेवा कर आयुक्तालय : : **HYDERABAD 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

MODI PROPERTIES & INV. PVT. LTD. INWARD No. 66 Date 26/12/16 Sign. SEC'BAD

C.No.IV/16/102/2016-ST (Tech.)RTI ***Date: 23.12.2016***

To
M/s. Kadakia & Modi Housing,
5-4-167/3 & 4, IInd floor,
Soham Mansion, M.G.Road,
Secunderabad.

Sir,

Sub: RTI – Disclosure of Third Party information under Right to Information Act - Reg.

The following information has been sought by the RTI activist under the provisions of RTI Act,2005.

1. Copy of whole correspondence between you and this office.
2. Copy of Summon(s) along with copy of Questionnaire(s)
3. Copy of Statement
4. Copy of Written Statement

As per the provisions of RTI Act, 2005, before disclosing any information related to third party, the consent of the concerned person is to be obtained. In view of this provision the undersigned intends to know if you have any objection in disclosing the above information in writing with reasons within 5 days. If no reply is received it would be deemed that you have no objection.

Yours faithfully,

23.12.16

(MANJU RAJPUT, I.R.S.)
CPIO, ASSISTATNT COMMISSIONER

MODI PROPERTIES PVT. LTD. SEC'BAD INWARD No. 882 Date 24/03/17 Sign.

सत्यमेव जयते

OFFICE OF THE ASSISTANT COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX, CIRCLE – III, AUDIT COMMISSIONERATE, CIRCLE-III, 3RD FLOOR, NAVYA ESTATE, MAULA ALI, HYDERABAD – 500 040. Phone & Fax: 040-2714 3099.

C. No. ASR/7562/2016-17/Gr. 33, C-III

Dated: 10.03.2017.

By Speed Post

To
KADAKIA MODI HOUSING
5-4-187/3&4, SOHAM MANSION
M.G.ROAD, R.P.ROAD, HYDERABAD
TELANGANA-500001 P-3
(Reg. No. AAHFK8714ASD001)

Gentlemen,

Sub: Intimation for conducting Service Tax audit under EA 2000 – Reg.

@@@@@

The Internal Audit Party headed by Shri N. Sreedhar (Mobile No. 9246343414), Superintendent of Central Excise (Audit) and accompanied by Shri M.V. Jeevan Roy (Mobile No. 9849257036), Superintendent of Central Excise (Audit) and Md. Parwez Alam (Mobile No. 7075204970), Inspector of Central Excise, IAP No. Group-33, Circle-III, will take up the audit of the accounts/records of your unit for the period from last audit to till date. It is requested that the following documents may be furnished immediately (within 10 days of receipt of this letter to this office) at Navya Estate, Moulali, Hyderabad.

List of Documents/ Records for Audit for the relevant Audit Period:

1. A copy of application for registration (ST-1) and copy of Registration (ST-2).
2. List of centralized Registration with Branches.
3. A copy of list of all records maintained by your office including Memoranda received from your Branch office, if any.
4. Copy of intimation filed under Rule 5(2) of the Service Tax Rules, 1994, in respect of records being maintained.
5. Copies of Balance Sheet, Profit & Loss Account Statement, Gross Trial Balance, Annual Reports.
6. Copy of Company's Internal Audit Report, if any.
7. List of all Ledger Accounts wherein entries have taken place.
8. List of Ledger Accounts relevant from Service Tax point of view (This would be subset of list at S.No.6 above).
9. Copies of Tax Audit Reports.
10. Copies of Cost Audit Reports, if any, conducted under Section 233B of the Companies Act, 1956.
11. Details of Registration with any other Government Departments / Agency or Regulatory Authority as the case may be. Copy of any other Return/ Declaration sent to any other Departments/ Agency or to the Designated Regulatory Authority.
12. List of Input Service suppliers, if any (including full details).

13. List of input suppliers, if any (including full details).

14. List of the Bank Accounts maintained for the business transactions with name of the Bank, Branch and Account numbers with changes during the Audit Period.

15. Sample copies of Bills/ Invoices/ Debit Notes/ Credit Notes issued from the date of levy of Service Tax till the date of Audit.

16. Income Tax Returns of the Company/ Concern/ unit; Proprietor/ Partners/ Directors as the case may be.

17. Details about maintaining Account System, whether centralized or not.

18. Details about Billing pattern including Billing stages.

19. List of Branch Offices, if any, along with their respective value of taxable services.

20. Particulars of Service Tax paid during the relevant Audit Period including value of taxable service, input credit utilized and net Service Tax paid (Photocopies of ST-3 Returns will suffice).

21. Half yearly CENVAT Credit Returns filed under Rule 9(7) of Cenvat Credit Rules, 2004.

22. List of Show Cause Notice(s) issued, if any and their present status.

23. Contract, MOU, Agreements with principals, clients, other group companies or any other persons to whom any service is provided/ received.

24. Duly filled Questionnaire in the proforma enclosed herewith **[see ANNEX- XV]**

25. Duly filled Reconciliation Datasheet, for each completed financial year, in the proforma **[see ANNEXURE VI]** enclosed herewith.

I further request you to extend full co-operation to the Audit party in carrying out the audit. As you are aware the auditors have to mainly rely on the records maintained by the taxpayer in the ordinary course of their business for conducting the audit. You are already aware that as per sub-rule 2 of Rule 5 of the Service Tax Rules, 1994, every assessee is required to furnish a list of all the records prepared or maintained by them for accounting of their transactions, apart from the financial records maintained by them in the normal course of business. The auditors may call for the above mentioned records and any other relevant records, documents, returns etc, for their scrutiny. You are therefore requested to keep all the relevant records ready so that the audit can be conducted smoothly.

In case of any difficulty, you may contact the undersigned through telephone number / fax / E-mail mentioned above.

For voluntary compliance of the Audit objections raised by the Audit parties, there exists a provision under Section 73(4A) of Chapter V of the Finance Act, 1994 wherein only applicable service tax , interest and 1% penalty can be paid on the spot without issuance of show cause notice, thus leading to better compliance and less litigations (copy of the format enclosed).

The receipt of this letter may please be acknowledged.

Encl.: As above.

Yours sincerely,

P. Chandrasekhar 13.3.17

(P CHANDRA SEKHAR)
ASSISTANT COMMISSIONER (AUDIT)

Copy to

1) The Deputy/ Assistant Commissioner S.Tax, Hyderabad Service Tax-III Division, Hyderabad Service Tax Commissionerate.
2) The Supdt of S.Tax, Hyderabad Service tax-III-A Range, , Hyderabad Service Tax-III Division, Hyderabad Service Tax Commissionerate. He is directed to pursue the matter with the assessee and see the information is submitted immediately.
3) The Supdt of Central Excise, MIS (Planning), Circle-III, Head Office, Hyderabad (with a direction to monitor that the entry has been made in the 'Sevottam Register'.

1/5

ANNEXURE A

Some of the information for the master file may be kept in Computerised form. The electronic form of data may be comprised of the following;-

Part I - Taxpayer Profile

1. Name of the Service Provider.

2. Address of the Service Provider.

(i) Name of Premises/Building

(ii) Flat/Door/Block No.

(iii) Road/Street/Lane

(iv) Village/Area/Locality

(v) Block/Taluka/Sub-Division

(vi) Town/City/District (vii) State/Union Territory (*Please see instruction No. 6(a)*)

(viii) PIN Post office

(ix) Telephone Nos.:

(x) Fax Nos. (xi) E-mail Address

3. Details of Permanent Account Number (PAN)

Tick any one box

(i) Not applied for PAN ☐ (ii) Applied for PAN but not received number ☐ (iii) Allotted PAN number ☐

If (iii) provide the following details:

(a) PAN

4. Description of the services provided.

5. List of input services in the same category in respect of which tax credit is availed.

(i)____________________________

(ii)___________________________

(iii)__________________________

6. Service-wise details of value of service and tax paid (for 3 years).

Period	Value of taxable services	Service Tax payable/paid	Total input credit utilized	Net Service Tax paid
Year 2013-14				
H_1 Apr.-Sep				
H_2 Oct-Mar				
Year 2014-15				
H_1 Apr-Sep				
H_2 Oct-Mar				
Year 2015-16				
H_1 Apr-Sep				
H_2 Oct-Mar				

7. Details of show cause notices issued alongwith brief facts and issue involved - Last 3 years.

8. Details of cases pending with CESTAT/High Court/Supreme Court.

Part II - Other information

1. Whether package of services is standardized (an example could be tour operators, Rent-A-Cab, Mandaap Keepers, etc.) or customized. Yes ☐ No ☐.

2. Form of Organisation (i.e. whether individual/partnership or private or public limited company etc.) (tick only one box)

Proprietorship ☐ Partnership ☐ Registered Co. ☐ Unregistered Co. ☐ others ☐.

3. Details of proprietor / partner / CEO / Chairman / Managing Director (as applicable).

Details of Proprietor/Partners/CEO/Chairman /Managing Director/Member etc.

(a) Name

(b) Designation

(c) Residential address

(i) Name of Premises/Building

(ii) Flat/Door/Block No.

(iii) Road/Street/Lane

(iv) Village/Area/Locality

(v) Block/Taluka/Sub-Division

(vi) Town/City/District (vii) State/Union Territory

(viii) PIN Post office

(ix) Telephone Nos.:

(a) office (b) residence

(x) Fax Nos. (*Please see instruction No. 6(a)*) (xi) E-mail Address

Permanent Account Number (PAN)

(issued by the Income Tax Department)

In case of more names provide the information in the above format.

4. Details of registration with any other Government Department/Agency or Regulatory Authority as the case may be.

1. Customs registration No. (BIN No.) yes ☐ no ☐ if yes give detail.

2. DGFT's IEC No. yes ☐ no ☐ if yes give details.

3. Sales Tax Registration Nos.

State ST No. yes ☐ no ☐ if yes give details.

CST No. yes ☐ no ☐ if yes give details.

4. Registrar of Company's CIN No. yes ☐ no ☐ if yes give details.

5. Tour Operators with RTA yes ☐ no ☐ if yes give details.

6. Stock Brokers with SEBI yes ☐ no ☐ if yes give details.

5. Name and designation of the authorized person of the Service Provider.

(a) Name

(b) Designation

(c) Residential address

(i) Name of Premises/Building

(ii) Flat/Door/Block No.

(iii) Road/Street/Lane

(iv) Village/Area/Locality

(v) Block/Taluka/Sub-Division

(vi) Town/City/District (vii) State/Union Territory

(viii) PIN Post office

(ix) Telephone Nos.:

(a) office (b) residence

(x) Fax Nos. (xi) E-mail Address

In case of more names provide the information in the above format.

6. Details of sub contractors in case any service or part thereof is got done by subcontractors.

Name, designation and address of sub contractor(s):

(a) Name

(b) Address

(i) Name of Premises/Building

(ii) Flat/Door/Block No.

(iii) Road/Street/Lane

(iv) Village/Area/Locality

(v) Block/Taluka/Sub-Division

(vi) Town/City/District (vii) State/Union Territory

(viii) PIN Post office

(ix) Telephone Nos.:

(a) office

(x) Fax Nos. (xi) E-mail Address

In case of more names provide the information in the above format.

7. Name of the designated bank where the Service Tax is deposited.

(i) Name of the bank

(ii) Name of the branch

8. Details of the Bank accounts used for business transaction with name of the bank, its specific branch and account number.

(a) Account 1

(i) Name of the bank

(ii) Name of the branch

(iii) Account No.

Details of more Accounts used for business transactions yes ☐ no ☐

If yes,-

(b) Account 2

(i) Name of the bank

(ii) Name of the branch

(iii) Account No.

Note: In case of more than two bank accounts, two major bank accounts may be entered above.

9. Accounting system- whether centralized or not. Yes ☐ No ☐

10. Billing pattern - (a) whether centralized or decentralized, Yes ☐ No ☐

(b) billing stages e.g. billing of 20% of gross amount on conclusion of contract, another 20 % on completion of preliminary work and so on.

11. List of branch offices, alongwith their respective value of taxable services.

12.

Sr.No.	Data Type	Year	Year
1	Sales Value Services rendered		
2	Gross Operating Profit		
3	Export clearance (Qty.)		
4	Value of Services undertaken on sub-contract		
5	Total Service Tax Paid		

13. Marketing Pattern

Sr. No.	Nature of Sale Transfer etc.	Yes	No	If yes, nature of Services(s)	Whether Service Tax is being paid by taxpayer
1	Direct Service (to actual Customers)				
2	Sub-contracted service either in same category or other category				
3	Sales which are exempted from Service Tax (Break-up to be given Exemption Notfn. No. wise)				

15. **Major Audit points. (Present status, Commodities, duty involved, issue)**

16. **Major Preventive Points (Present status, Commodities, duty involved, issue)**

17. **Reconciliation between Balance sheet sales figures and sales figures shown in ST-3 returns in the following format**

(Rs. In lakhs)

Financial year	Value shown in the Balance sheet	Value shown in the ER-1 returns	Reasons for difference	Remarks
(1)	(2) Rs.	(3) Rs.	(4) Col (2)-(3) Rs.	(5)
2013-14				
2014-15				
2015-16				

18. **List of records maintained**

19. **Date of last audit (Service Tax) and period upto which audited :**

SIGNATURE
AUTHORISED SIGNATOR

MODI PROPERTIES PVT. LTD. SEC'BAD
INWARD
No. 883
Date 27-3-17
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-500004

C.NO.IV/16/05/2017-Arr (Range-III.A) Date: 13.03.2017

To,
M/s Kadakia & Modi Housing
5-4-187/3 & 4, II Floor
Soham Mansion, M.G Road
Secunderabad -500003

Sir,

Sub: Service Tax – M/s Kadakia & Modi Housing - Order-in-Original No. 48/2016-(ST) dated 30.12.2016 passed by the Joint Commissioner, Hyderabad-I Commissionerate – Reg.

****

Please refer to Order-in-Original No. 48/2016-(ST) dated 30.12.2016 passed by the Joint Commissioner, Hyderabad –I Commissionerate, Hyderabad which was received by you on **06.02.2017 by Speed Post**.

02. In this connection, you are requested to pay the amounts confirmed in the said Order-in-Original/ submit the details of appeal, if any, filed before Commissioner (Appeals).

Yours faithfully,

K. Su 13/3/2017

(K.SUBBAYAMMA)
SUPERINTENDENT
RANGE III-A

INWARD No. 864 Date 17/3/17 Sign.
MODI PROPERTIES 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-500004

C.NO.IV/16/05/2017-Arr (Range-III.A) Date: 13.03.2017

To,
M/s Kadakia & Modi Housing
5-4-187/3 & 4, II Floor
Soham Mansion, M.G Road
Secunderabad -500003

Sir,

Sub: Service Tax – M/s Kadakia & Modi Housing - Order-in-Original No. 48/2016-(ST) dated 30.12.2016 passed by the Joint Commissioner, Hyderabad-I Commissionerate – Reg.

****

Please refer to Order-in-Original No. 48/2016-(ST) dated 30.12.2016 passed by the Joint Commissioner, Hyderabad –I Commissionerate, Hyderabad which was received by you on **06.02.2017 by Speed Post**.

02. In this connection, you are requested to pay the amounts confirmed in the said Order-in-Original/ submit the details of appeal, if any, filed before Commissioner (Appeals).

Yours faithfully,

K. Sub 13/3/2017

(K.SUBBAYAMMA)
SUPERINTENDENT
RANGE III-A

A&A o/c.

Date:12.04.2017
To
The Commissioner of Service tax (Appeals),
Kendriya Shulk Bhawan, 7th Floor,
L.B Stadium Road, Basheerbagh,
Hyderabad-500 004

12 APR 2017

Melody
12.04.17

Dear Sir,

Sub: Filing of Appeal against the Order of the Assistant Commissioner of Service tax, Service tax Commissionerate,in Order in Original No. 44/2016-Hyd-I Adjn(S.T) dated 30.12.2016 Pertaining to M/s.Kadakia & Modi Housing

With reference to the above, we are authorized to represent M/s.Kadakia & Modi Housing and herewith enclose the appeal memorandum of against theOrder in Original No. 44/2016-Hyd-I Adjn(S.T) dated 30.12.2016passed by the Joint Commissioner of Service tax, Service tax Commissionerate, Hyderabad-I, Commissionerate, 3rd floor, Kendriya Shulk Bhavan, Basheerbagh, L.B.Stadium Road, Hyderabad 500 004 in Form ST-4and along with annexures.

Kindly post the matter for hearing at the earliest.
Thanking You
Yours truly

For Hiregange & Associates
Chartered Accountants

Hiregange & Associates Chartered Accountants

Venkata Prasad. P
Chartered Accountant

Index

S.No.	Particulars	Annexure	Page Nos.
01	Form of Appeal to the Commissioner of Central Excise (Appeals) (Form ST-4)		
02	Statement of Facts		
03	Grounds of Appeal		
04	Authorisation letter		
05	Copy of Order-In-Original no. 44/2016-Hyd-I Adjn(S.T) dated 30.12.2016	I	046-085
06	Copy of record of Personal Hearing dated 28.12.2016	II	086-086
07	Copy of SCN Reply dated 22.04.2016	III	087-134
08	Copy of SCN O.R.No.99/2016-	IV	135-145

	Adjn.(ST)(Commr) dated 22.04.2016		
09	Copy of ST-2	V	146-146
10	Letter dated 06.08.2010 filed with the department for intimation regarding payment of tax from 01.07.2010	VI	147-149
11	Letter dated 13.09.2010 filed with department following up about the previous letter	VII	150-150
12	Letter dated 30.12.2011 filed with the department intimating payment of service tax	VIII	151-152
13	Copy of ST-3 Return for the period April 2011 to September 2011	IX	153-167
14	Copies of letter filed with department intimating payment of service tax along with computation	X	168-172
15	Copy of Agreement of Sale, Sale deed, Constructions Agreement entered after to 2012	XI	173-218
16	Copy of Sale Deed, Agreement of Sale, Constructions Agreement and land development charges entered prior to 2012	XII	219-287

Kadakia & Modi Housing

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

Date: 12.04.2017

To,
The Commissioner of Service tax (Appeals),
7th Floor, LB Stadium Road,
Basheerbagh, Hyderabad-500004

12 APR 2017

Dear Sir,

Sub: Application for condonation of delay in filing Appeal
Ref: Appeal against Order in Original No. 048/2016-(S.T) dated 30.12.2016 pertaining to M/s. Kadakia & Modi Housing

1. With reference to above, Order in Original No. 048/2016-(S.T) dated 30.12.2016 was passed by the Joint Commissioner of Service Tax and received by the Appellant on 07.02.2017. The due date to file the appeal is 06.04.2017. The appeal was filed on 12.04.2017 resulting in delay of 6 days. The reason for delay is explained herein below:

2. There was another Order in Original No. 22/2016- And.(ST)(JC)(AC) dated 30.12.2016 which was received on 13.03.2017 pertaining to Group company of Appellant i.e. Alpine Estates.

3. Due to miscommunication, due date for the filling of present appeal was taken as 12.04.2017 instead of 07.04.2017 and it is only at the time of preparing paper book, it was come know that actual due date is 06.04.2017. Therefore there is a delay of 6 days in filing the appeal considering the due date as 06.04.2017.

4. We sincerely regret for the inconvenience caused in this regard and humbly request the Honorable Commissioner (Appeals) to condone the delay and accept the subject appeal.

Kindly acknowledge the receipt of the above and do the needful.

Thanking You,

Yours truly,
For M/s. Kadakia & Modi Housing

Authorized signatory

INWARD No. 104 Date 13/05/17 MODI PROPERTIES PVT. LTD. SEC'BAD

सेवा कर आयुक्त (अपील) का कार्यालय

OFFICE OF THE COMMISSIONER OF SERVICE TAX (APPEALS)

7 वीं मंजिल, केन्द्रीय शुल्क भवन, एल बी स्टेडियम रोड

7th FLOOR, CENTRAL REVENUE BUILDING, L.B.STADIUM ROAD,

बशीर बाग, BASHEER BAGH, **हैदराबाद,** HYDERABAD - 500004.

E-mail : commrappl-sthyd@nic.in Ph.No.040-23234219

Appeal No.118/2017 (STC) ST /691 Dated: 28.04.2017

To,
M/s Kadakia & Modi Housing,
5-4-187/3 & 4,
2nd Floor, Soham Mansion,
M. G. Road,
Secunderabad-500003.

Gentlemen,

Sub: Service Tax(Appeals) - Appeal filed by M/s Kadakia & Modi Housing, 5-4-187/3 & 4, 2nd Floor, Soham Mansion, M. G. Road, Secunderabad-500003- Issue of Acknowledgement– Regarding.

@ @ @

The receipt of your appeal dated 12.04.2017 against **OIO No. 048/2016-(ST) dated 30.12.2016** passed by the Joint Commissioner of Service Tax, Hyderabad-I Commissionerate, Kendriya Shulk Bhawan, Basheerbagh, Hyderabad- 500004 in this office on 12.04.2017 is hereby acknowledged. The said Appeal has been assigned **Appeal No.118/2017-(STC) ST.** Please cite/quote the above Appeal number, for any future correspondence/references.

2. The date and time of Personal Hearing, would be communicated in due course.

3. You are also requested to submit the soft copy of statement of facts and grounds of Appeals to this office E-mail ***commrappl-sthyd@nic.in*** .

Yours faithfully,

28/04/2017

SUPERINTENDENT OF SERVICE TAX
(APPEALS)

Copy submitted to:

The Assistant Commissioner of Service Tax, Division-III, Service Tax Commissionerate, 11-5-423/1/A, Sitaram Prasad Towers, Red Hills, Hyderabad-500004–**along with Duplicate of copy of appeal - with a request to forward the case file, dated acknowledgement in token of receipt of the aggrieved order by the appellant(s), and Para-wise comments on grounds of appeal.**

Copy To:

M/s Hiregange & Associates, "Basheer Villa, House No: 8-2-268/1/16/B, 2nd Floor, Sriniketan Colony, Road No. 3, Banjara Hills, Hyderabad-500034

सेवा कर आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER OF SERVICE TAX

हैदराबाद सेवा कर आयुक्तलय : : **HYDERABAD 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

MODI PROPERTIES PVT. LTD. INWARD No. 85 Date 27/5/17

C.No.IV/16/102/2016-ST (Tech.)RTI ***Date: 23.05.2017.***

To
M/s. Kadakia & Modi Housing,
5-4-167/3 & 4, IInd floor,
Soham Mansion, M.G.Road,
Secunderabad.

Sir,

Sub: RTI – Disclosure of Third Party information under Right to Information Act - Reg.

The following information has been sought by the RTI activist under the provisions of RTI Act,2005, hence you are requested to send a copy of the following as early as possible.

1. Proof of payment (i.e. journal voucher, ledger or debit note etc.,) of Rs. 1,44,558/- paid in respect of Villa 9 sold to Shri. Md. Abdul Rahim.

Yours faithfully, भवदीय

मंजु राजपूत 23.5.17

(MANJU RAJPUT) मंजू राजपूत

(ASSISTANT COMMISSIONER) सहायक आयुक्त

(CPIO) केन्द्रीय लोक सूचना अधिकारी

Copy To : प्रतिलिपि

Shri. MD.Abdul Rahim, श्री। MD. अब्दुल रहीम
Debts Recovery Tribunal, ऋण वसूली न्यायाधिकरण,
Ministry of Finance, वित्त मत्रांलय,
Department of Financial Services, वित्तीय सेवा विभाग,
Gol, 5th Floor, Triveni Complex, गोल, 5 वीं मंजिल, त्रिवेणी परिसर,
Abids, Hyderabad – 500 001. Abids, हैदराबाद - 500 001।

1st PH Intimation

OFFICE OF THE COMMISSIONER OF CENTRAL TAX (APPEALS-II)
7th FLOOR, CENTRAL REVENUE BUILDING, L.B.STADIUM ROAD, BASHEER BAGH, HYDERABAD - 500004.
E-mail : commrappl-sthyd@nic.in Ph.No. 040-23234219

Appeal No.118/2017-(STC) ST **Dated: 03.07.2017**

MODI PROPERTIES PVT. LTD. SEC'BAD
INWARD
No. 132
Date
Sign

To
M/s Kadakia & Modi Housing,
5-4-187/3 & 4,
2nd Floor, Soham Mansion,
M. G. Road,
Secunderabad-500003
Gentlemen,

Sub : Service Tax (Appeal) - Appeal filed by the addressee – **Intimation of Personal Hearing** – Regarding.

@ @ @

Please refer to this office letters dated 28.04.2017.

2. Please note that the Appeal is posted for **Personal Hearing**, before the Commissioner of Appeals-II, Hyderabad on **17.07.2017 at 16.15 Hrs at the Office of the Commissioner of Appeals-II, 7th Floor, Room No. 822, C.R. Building, L.B. Stadium Road, Basheerbagh, Hyderabad**. Please note the venue and date.

3. In the interest of speedy disposal of your appeal, you are advised to appear for Personal Hearing (with proper authorization) on the appointed day/ time without fail. In case you are not able to attend in the appointed day/time you may appear on any of the following dates from 18.07.2017 to 25.07.2017 under intimation to this office in lieu of the above mentioned date.

Yours faithfully,

SUPERINTENDENT(Appeals-II)

Copy submitted to:-

The Assistant/Deputy Commissioner of GST, Secunderabad Division, Secunderabad Commissionerate, CLS Building, Nampally Station Road, Hyderabad –500001- for information.

Copy To:
M/s Hiregange & Associates, "Basheer Villa" House No: 8-2-268/1/16/B, 2nd Floor, Sriniketan Colony, Road No. 3, Banjara Hills, Hyderabad-500034

Government of India

Government of Telangana

Application for Enrollment of Migrated Registration

Taxpayer Details

Provisional ID	36AAHFK8714A1ZJ
Legal Name (As per PAN)	KADAKIA AND MODI HOUSING
Legal Name (As per State/Center)	KADAKIA AND MODI HOUSING
Trade Name	M/S KADAKIA AND MODI HOUSING
State	Telangana
PAN of the Business	AAHFK8714A
Constitution	Partnership
Ward/Circle/Sector	circle
Ward/Circle/Sector No.	M.G.ROAD

Existing Registrations

Sr. No.	Type of Registration	Registration Number	Date of Registration
1	TIN under Value Added Tax	36661333114	05/02/2011
2	Service Tax Registration Number	AAHFK8714ASD001	08/12/2010

Details of Principal Place of Business

Building No. /Flat No.	5-4-1897/3 AND 4	Floor No	
Name of the Premises/Building	SOHAM MANSION	Road/Street	M.G ROAD
Locality/Village	SECUNDERABAD	City / District	Ranga Reddy
State	Telangana	PIN Code	500003

Contact Information

Mobile Number	9502288200		
Office Telephone Number		Office Fax No	
Office Email Address	info@modiproperties.com		
Nature of Possession of Premises	Shared		

Nature of Business Activities being carried out Works Contract

Details of Additional Places of Business

Total Number of Additional Places 0 Refer Annexure – I for details

Details of Goods / Commodities supplied by the Business

Sr. No.	Description of Services	Service Accounting Code
1	CONSTRUCTION OF RES. COMPLEX	00440334
2	WORKS CONTRACT SERVICES	00440410

Details of Bank Accounts

Total Number of Bank Accounts	1	Refer Annexure – II for details

Details of Managing / Authorized Partners

Total Number of Stakeholders	2	Refer Annexure – III for details

Details of Authorized Signatory

Total Number of Authorized Signatories	1	Refer Annexure – IV for details

List of Documents Uploaded

Sr. No.	**Description of Documents Uploaded**
1	Partnership Deed
2	Registration Certificate
3	Bank Statement
4	Photo
5	Photo
6	Letter of Authorisation
7	Photo

Declaration

I, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of the Authorized Signatory	MANGILIPELLI JAYAPRAKASH	Place	secunderabad
Designation of Authorized Signatory	MANAGER - FINANCE &	Date	20/01/2017

ANNEXURE II

Provisional ID 36AAHFK8714A1ZJ

Bank Accounts maintained by you for conducting Business

Total Number of Bank Accounts 1

Sr. No.	Account Number	Type of Account	IFSC	Bank Name	Branch Address
1	00422000023348	Current	HDFC0000042	HDFC BANK	USHA KIRAN COMPLEX, GR FLOORPARADISE CIRCLESAROJINI DEVI ROADSECUNDERABADANDHRA PRADESH500 003

Government of India | Government of Telangana

ANNEXURE III

Provisional ID 36AAHFK8714A1ZJ

Details of Managing / Authorized Partners

Total Number 2

Details of Managing / Authorized Partners - 1

Name SOHAM MODI

Name of Father/Husband SATISH MODI

Date of Birth 18/10/1969

Gender Male

Mobile Number 9849349373

Telephone Number

E-mail Address

Identity Information

Designation Partner

Director Identification Number

PAN ABMPM6725H

Aadhaar Number

Are you a citizen of India? Y

Passport Number

Residential Address in India

Building No/Flat No PLOT NO.280

Floor No

Name of the Premises/Building

Road/Street ROAD NO.25

Locality/Village JUBILEE HILLS

City/ District Hyderabad

State Telangana

PIN Code 500034

Details of Managing / Authorized Partners - 2

Name SHARAD KUMAR JAYANTILAL KADAKIA

Name of Father/Husband JAYANTILAL KADAKIA

Date of Birth 25/08/1959

Gender Male

Mobile Number 9502039376

Telephone Number

E-mail Address

Identity Information

Designation Partner

Director Identification Number

PAN ACBPK9161F

Aadhaar Number

Are you a citizen of India? Y

Passport Number

Residential Address in India

Building No/Flat No	5-2-223	Floor No	
Name of the Premises/Building	GOKUL TOWER	Road/Street	DISTILLERY ROAD
Locality/Village	SECUNDERABAD	City/ District	Ranga Reddy
State	Telangana	PIN Code	500003

ANNEXURE IV

Provisional ID 36AAHFK8714A1ZJ

Details of Authorized Signatory

Total Number of Authorized Signatories 1

Authorized Signatory - 1 [Primary]

Name	MANGILIPELLI JAYAPRAKASH		
Name of Father/Husband	MANGILIPELLI VENKATAIAHA		
Date of Birth	27/06/1975	Gender	Male
Mobile Number	9502288200	Telephone Number	
E-mail Address	jayaprakash@modiproperties.com		

Identity Information

Designation	MANAGER - FINANCE & ACCOUNTS	Director Identification Number	
PAN	AHDPJ0470B	Aadhaar Number	
Are you a citizen of India?	Y	Passport Number	

Residential Address in India

Building No/Flat No	3-4-63/13/C1	Floor No	
Name of the Premises/Building		Road/Street	ARAVINDA NAGAR
Locality/Village	RAMANTHAPUR	City/ District	Hyderabad
State	Telangana	PIN Code	500013

Acknowledgment

Form GST- "Application for Enrolment of Existing Tax Payer" has been filed against Application Reference Number (ARN) AA360117015663F.

Form Description	:	Application for Enrolment of Existing Taxpayer
Date of Filing	:	20/01/2017
Taxpayer Trade Name	:	M/S KADAKIA AND MODI HOUSING
Taxpayer Legal Name	:	KADAKIA AND MODI HOUSING
Provisional ID Number	:	36AAHFK8714A1ZJ

- It is a system generated acknowledgement and does not require any signature.

Jayaprakash

From:	donotreply@gst.gov.in
Sent:	20-01-2017 1:27 PM
To:	jayaprakash@modiproperties.com
Subject:	Intimation of ARN generated on submission of Application form for Enrolment of Provisional ID

Dear KADAKIA AND MODI HOUSING,

Your Application for Enrolment of Existing Taxpayer in Telangana is submitted successfully against AA360117015663F & 2017-01-20 13:27:27.932.
The status of Your Provisional ID 36AAHFK8714A1ZJ has been changed from "Provisional" to "Migrated".

Status of Provisional ID will be changed to Active on the date on which Goods and Services Tax Act, 2016 will come into force.

Best Regards,

Commercial Taxes Department
Government of Telangana

The data/information submitted by you using the GST Portal is subject to further verification by the respective Central/State Government and/or any other Government Authority. This mail should in no case be treated as an acknowledgement or approval, of any sort, on the information/data submitted by you, and therefore GSTN shall not be liable for any discrepancies, rejection or disapproval of the said information/data, for any reasons whatsoever, by such aforesaid Government/Authority.
In case of any errors and discrepancies in the aforesaid data/information submitted by you it shall be your responsibility to resolve that with the respective Central/State Government and/or any other Government Authority (as the case may be).

attachment. E-mail transmission cannot be guaranteed to be secure or error-free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete, or contain viruses. The sender therefore does not accept liability for any errors or omissions in the contents of this message, which arise as a result of e-mail transmission

सेंट्रल टैक्स, केंद्रीय उत्पाद शुल्क तथा कस्टम अधीक्षक का कार्यालय
OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX & CUSTOMS
रामगोपाल पीईटी रेंज -II 5 :थ थल ::सी एल एस बिल्डिंग्स :
RAMGOPALPET RANGE-II: V FLOOR: CLS BUILDINGS
नामपल्ली स्टेशन रोड :अबीड्स : हैदराबाद–.500001
NAMPALLY STATION ROAD: ABIDS: HYDERABAD – 500 001

O.C. No. 19 /2018 Date.16.01.2018

To

M/S Kadakia & Modi Housing
5-4-187/3&4, 3rd Floor,
Soham Mansion, M. G Road,
Secunderabad – 500003.

REMINDER- I

Gentlemen,

Sub:- Service Tax – Construction of complex service & works Contract Service – M/S Kadakia & Modi Housing – Non – payment of Service Tax on taxable services rendered – Issuance of Show Cause Notice – Certain information called for – Reg.

Ref: - Service Tax Registration No: AAHFK8714ASD001.

****

Please refer to this office letter O. C. No.72 /2017 dated 18.12.2017 Show Cause Notice bearing O. R No 99/2016- Adjn (ST) Commr dated 22.04.2016 issued by the department demanding Service Tax on "Construction of Complex Service and "Works Contract Service" covering the period from October, 2010 to March, 2015 respectively.

2. In this regard, you are requested to furnish the details of amounts received (with details of Work Order no & date, date of receipt, name of the contractor) under the services covered in the said show cause Notices for the period from 01.04.2015 to 30.06.2017 along with ledger copies, Financial statement / P&L account / Balance sheet, IT Return. Further you are requested to submit the details of any new ventures taken up by you during the above period along with details of amounts received by you from the said ventures and Service Tax payments made, if any, along with challan copies.

3. You are therefore, once again requested to submit your reply on or before 22.01.2018, without fail.

4. It may please be noted that Point of Taxation Rules came into effect from April, 2011.

5. The matter may please be treated as most urgent. Your co-operation in sending the early reply would be highly appreciated.

Yours faithfully

16.01.2018

(M. RAVI RAJU)
SUPERINTENDENT
RAMGOPALPET- II RANGE

URGENT

सेंट्रल टैक्स, केंद्रीय उत्पाद शुल्क तथा कस्टम अधीक्षक का कार्यालय
OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX & CUSTOMS
रामगोपाल पीईटी रेंज -II 5 :थ थल ::सी एल एस बिल्डिंग्स :
RAMGOPALPET RANGE-II: V FLOOR: CLS BUILDINGS
नामपल्ली स्टेशन रोड :अबीड्स : हैदराबाद–.500001
NAMPALLY STATION ROAD: ABIDS: HYDERABAD – 500 001

O.C. No. 25 /2018 Date.23.01.2018

To

M/S Kadakia & Modi Housing
5-4-187/3&4, 3rd Floor,
Soham Mansion, M. G Road,
Secunderabad – 500003.

REMINDER- II

Gentlemen,

Sub:- Service Tax – Construction of complex service & works Contract Service – M/S Kadakia & Modi Housing – Non – payment of Service Tax on taxable services rendered – Issuance of Show Cause Notice – Certain information called for – Reg.
Ref: - Service Tax Registration No: AAHFK8714ASD001.

****

Please refer to this office letter O. C. No.72 /2017 dated 18.12.2017, O.C No.19/2018 dated 16.01.2018 and Show Cause Notice bearing O. R No 99/2016- Adjn (ST) Commr dated 22.04.2016 issued by the department demanding Service Tax on "Construction of Complex Service and "Works Contract Service" covering the period from October, 2010 to March, 2015 respectively.

2. In this regard, you are requested to furnish the details of amounts received (with details of Work Order no & date, date of receipt, name of the contractor) under the services covered in the said show cause Notices for the period from 01.04.2015 to 30.06.2017 along with ledger copies, Financial statement / P&L account / Balance sheet, IT Return. Further you are requested to submit the details of any new ventures taken up by you during the above period along with details of amounts received by you from the said ventures and Service Tax payments made, if any, along with challan copies.

3. You are therefore, once again requested to submit your reply on or before 22.01.2018, without fail.

4. It may please be noted that Point of Taxation Rules came into effect from April, 2011.

5. The matter may please be treated as most urgent. Your co-operation in sending the early reply would be highly appreciated.

Yours faithfully

22.01.2018

(M. RAVI RAJU)
SUPERINTENDENT
RAMGOPALPET- II RANGE

सेंट्रल टैक्स, केंद्रीय उत्पाद शुल्क तथा कस्टम अधीक्षक का कार्यालय
OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX & CUSTOMS
रामगोपाल पीईटी रेंज -II 5 :थ थल ::सी एल एस बिल्डिंग्स :
RAMGOPALPET RANGE-II: V FLOOR: CLS BUILDINGS
नामपल्ली स्टेशन रोड :अबीड्स : हैदराबाद–.500001
NAMPALLY STATION ROAD: ABIDS: HYDERABAD – 500 001

O.C. No. 36 /2018 Date.12.02.2018

To

M/S Kadakia & Modi Housing Pvt Ltd
5-4-187/3&4, 3rd Floor,
Soham Mansion, M. G Road,
Secunderabad – 500003.

Gentlemen,

Sub:- Service Tax – Non-levy of penalty for failure to issue invoice- Rs.10,000/- – M/S Kadakia & Modi Housing Pvt Ltd – AG Audit – Reg.
Ref: - Service Tax Registration No: AAHFK8714ASD001.

****

As per Rule 4A (1) of Service Tax Rules, 1994every person providing a taxable service is required to issue an invoice or bill signed by such person or a person authorized by him in respect of taxable service provided or to be provided by him and such invoice or bill, as the case may be.

The invoice, bill or challan must be issued within thirty days from date of completion of taxable services or receipt of any payment towards the value of such taxable services, whichever is earlier. Invoice, bill or challan is required to be issued even when advance is received, even if service is provided later. The service tax collected must be shown separately in invoice/ bill raised by the person providing services. In case of continuous supply of service for a period exceeding three months, every person providing such taxable service shall issue an invoice, bill or challan, as the case may be, within thirty days of the date when each event specified in the contract, which requires the service receiver to make any payment of service provider is completed.

As per Section 77 (1)(e) of Finance Act 1994, a person who issues invoice in accordance with the provisions of the Act or Rules made there under, with incorrect or incomplete details or fails to account for an invoice in his books of account, shall be liable to pay penalty which may extend to Ten thousand rupees.

During the scrutiny of records by the AG Audit, it is observed that, M/S Kadakia & Modi Housing Pvt Ltd did not issue invoice for in terms of the above provisions during the years 2014-15 to 2016-17. Therefore, you are required to pay penalty of Rs 10,000/- for the failure. Hence you are requested to pay Rs. 10,000/- immediately and the receipt of payment may also be submitted immediately for onward submission to AG Audit for early closure of the para.

The matter may please be treated as most urgent. Your co-operation in sending the early reply would be highly appreciated.

12/2/18

Yours faithfully
12.02.18
(M. RAVI RAJU)
SUPERINTENDENT
RAMGOPALPET- II RANGE

सेंट्रल टैक्स, केंद्रीय उत्पाद शुल्क तथा कस्टम अधीक्षक का कार्यालय
OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX & CUSTOMS
रामगोपाल पीईटी रेंज -II 5 :थ थल ::सी एल एस बिल्डिंग्स :
RAMGOPALPET RANGE-II: V FLOOR: CLS BUILDINGS
नामपल्ली स्टेशन रोड :अबीड्स : हैदराबाद–.500001
NAMPALLY STATION ROAD: ABIDS: HYDERABAD – 500 001

O.C. No. 35 /2018 Date.12.02.2018

To

M/S Kadakia & Modi Housing Pvt Ltd
5-4-187/3&4, 3rd Floor,
Soham Mansion, M. G Road,
Secunderabad – 500003.

Gentlemen,

Sub:- Service Tax – Non-levy of penalty for delayed filing of ST 3 Returns – M/S Kadakia & Modi Housing Pvt Ltd – AG Audit – Reg.
Ref: - Service Tax Registration No: AAHFK8714ASD001.

****

During the scrutiny of records by the AG Audit, it is observed that, M/S Kadakia & Modi Housing Pvt Ltd have filed ST 3 returns belatedly for the period October, 2015 to March, 2016. The due date for filing is 29.04.2016 and the actual date of filing is 30.06.2016, thereby the delay is 62 days and the late fee payable works out to Rs.4,200/-. In this connection, you are requested to pay Rs. 4,200/- immediately under Section 70 of the Finance Act, 1994 read with Rule 7(C) of Service Tax Rules ibid. The receipt of payment may please be submitted immediately for onward submission to AG Audit for early closure of the para.

The matter may please be treated as most urgent. Your co-operation in sending the early reply would be highly appreciated.

Yours faithfully
12.02.18
(M. RAVI RAJU)
SUPERINTENDENT
RAMGOPALPET- II RANGE

12/2/18

सेंट्रल टैक्स, केंद्रीय उत्पाद शुल्क तथा कस्टम अधीक्षक का कार्यालय
OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX & CUSTOMS
रामगोपाल पीईटी रेंज -II 5 :थ थल ::सी एल एस बिल्डिंग्स :
RAMGOPALPET RANGE-II: V FLOOR: CLS BUILDINGS
नामपल्ली स्टेशन रोड :अबीड्स : हैदराबाद–.500001
NAMPALLY STATION ROAD: ABIDS: HYDERABAD – 500 001

O.C. No. 30 /2018 Date.12.02.2018

To

M/S Kadakia & Modi Housing
5-4-187/3&4, 3rd Floor,
Soham Mansion, M. G Road,
Secunderabad – 500003.

REMINDER- III

Gentlemen,

Sub:- Service Tax – Construction of complex service & works Contract Service – M/S Kadakia & Modi Housing – Non – payment of Service Tax on taxable services rendered – Issuance of Show Cause Notice – Certain information called for – Reg.
Ref: - Service Tax Registration No: AAHFK8714ASD001.

****

Please refer to this office letter O. C. No.72 /2017 dated 18.12.2017, O.C No.19/2018 dated 16.01.2018, O.C No.25/2018 dated 23.01.2018 and Show Cause Notice bearing O. R No 99/2016-Adjn (ST) Commr dated 22.04.2016 issued by the department demanding Service Tax on "Construction of Complex Service and "Works Contract Service" covering the period from October, 2010 to March, 2015 respectively.

2. In this regard, you are requested to furnish the details of amounts received (with details of Work Order no & date, date of receipt, name of the contractor) under the services covered in the said show cause Notices for the period from 01.04.2015 to 30.06.2017 along with ledger copies, Financial statement / P&L account / Balance sheet, IT Return. Further you are requested to submit the details of any new ventures taken up by you during the above period along with details of amounts received by you from the said ventures and Service Tax payments made, if any, along with challan copies.

3. You are therefore, once again requested to submit your reply on or before 20.02.2018, without fail.

4. It may please be noted that Point of Taxation Rules came into effect from April, 2011.

5. The matter may please be treated as most urgent. Your co-operation in sending the early reply would be highly appreciated.

12/2/18

Yours faithfully

12.02.18
(M. RAVI RAJU)
SUPERINTENDENT
RAMGOPALPET- II RANGE

Kadakia & Modi Housing

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

o/c Date: 17th February 2018

To,
The Superindent,
Ramgopalpet – I1 Range, Secunderabad Division
Office of the Principal Commissioner of Service Tax
Secunderabad Commissioner ate, 3rd Floor, CLS Building
Nampalli Station Road
Hyderabad - 1

Sub : Service Tax – Non-levy o Penalty for failure to issue invoice – M/s. Kadakia & Modi Housing – AG Audit – Payment Confirmation – Reg.

Ref : Service Tax Registration No. AAHFK8714ASD001
Your Letter OC No. 35/2018 dated 12.02.2018

Dear Sir,

During the scrutiny of re cords by the AG Audit, it is observed that, M/s. Kadakia & Modi housing have for failure to issue invoice for the period Oct 2015 to March 2016. In this regards we paid Rs.10,000/- vide Chalan No. 00053471602201800020 dated 16.02.2018 as per Rule 4A (1) of Service Tax Rules 1994.

Kindly acknowledge the receipt of the above and do the needful.

Thanking You,

Yours truly,
For M/s. Kadakia & Modi Housing

Authorized Signatory

Enc. : E-Receipt for Central Service Tax Payment

Recd 23.02.18

M. RAVI RAJU
Superintendent
Central Tax (GST)
Ramgopalpet-II GST Range
Secunderabad Division
Hyderabad

Kadakia & Modi Housing

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

O/C

Date: 17th February 2018

To,
The Superindent,
Ramgopalpet – I1 Range, Secunderabad Division
Office of the Principal Commissioner of Service Tax
Secunderabad Commissioner ate, 3rd Floor, CLS Building
Nampalli Station Road
Hyderabad - 1

Sub : Service Tax – Non-levy o Penalty or delayed filling o ST-3 returns – M/s. Kadakia & Modi Housing – AG Audit – Payment Confirmation – Reg.

Ref : Service Tax Registration No. AAHFK8714ASD001
Your Letter OC No. 35/2018 dated 12.02.2018

Dear Sir,

During the scrutiny of re cords by the AG Audit, it is observed that, M/s. Kadakia & Modi housing have filed ST-3 returns belatedly for the period Oct 2015 to March 2016. In this regards we paid Rs.4,200/- vide Chalan No. 00053471602201800021 dated 16.02.2018 under section 70 of the Finance Act, 1994

Kindly acknowledge the receipt of the above and do the needful.

Thanking You,

Yours truly,
For M/s. Kadakia & Modi Housing

Authorized Signatory

Enc. : E-Receipt for Central Service Tax Payment

Recd
23.02.18

M. RAVI RAJU
Superintendent
Ramgopalpet-II Range
Secunderabad Division
Hyderabad

Hiregange & Associates
Chartered Accountants

Date: 17.04.2018
To
The Assistant Registrar,
Customs, Excise and Service Tax Appellate Tribunal,
1st Floor, HMWSSB Building,
Rear Portion, Khairtabad,
Hyderabad-500 004

17 APR 2018
हैदराबाद / Hyderabad

Dear Sir,

Sub: Filing of Cross Objections by M/s. Kadakia and Modi Housing in the Appeal No. ST/30115/2018-ST[DB] filed by the Commissioner of Central Tax, Secunderabad GST Commissionerate

We are authorized to file Cross Objections in the above referred subject and we are herewith enclosing the Cross Objections of M/s. Kadakia and Modi Housing in Appeal No. ST/30115/2018-ST[DB] filed by the Commissioner of Central Tax, Secunderabad GST Commissionerate, GST Bhavan, L.B.Stadium Road, Basheerbagh, Hyderabad-500 004 in Form S.T-6 containing in quadruplicate along with the authorization letter and Annexures.

Kindly post the matter for hearing at the earliest.

Thanking You,
Yours truly,
For Hiregange & Associates
Chartered Accountants

Hiregange & Associates Chartered Accountants Hyderabad

Venkata Prasad P
Partner

Index

S.No.	Particulars	Annexure	Page Nos.
1	Form S.T-6		001-003
2	Statement of facts		004-013
3	Grounds of Cross Objections		014-062
4	Authorization letter		063-063

Head Office Bangalore
#1010, 2nd Floor (Above Corporation Bank) 26th Main, 4th "T" Block, Jayanagar, Bangalore-560 041 Tele. +91 80 4121 0703, Telefax. 080 2653 6404 / 05 E-mail: rajesh@hiregange.com
Branch Offices
Hyderabad "Basheer Villa", House No.8-2-268/1/16/B, II Floor, Sriniketan Colony, Road No.3, Banjara Hills, Hyderabad-500 034 Tele: +91 040 4006 2934, 2360 6181 E-mail: sudhir@hiregange.com
Visakhapatnam Flat No. 101, D.No. 9-19-18, Sai Sri Kesav Vihar, Behind Gothi Sons Show room, CBM Compound, Visakhapatnam-530 003 Tele. +91 891 600 9235 Email: anil@hiregange.com
NCR - Gurgaon 509, Vipul Trade Centre, Sector 48, Sohna Road, Gurgaon, Harayana-122 009 Tele+91 85109 50400 Email: ashish@hiregange.com
Mumbai 409, Filix, Opp. Asian Paints, LBS Marg, Bhandup (West), Mumbai-400078. Tele. +91 22 2595 5544, 22 2595 5533 Mobile: +91 98673 07715 Email: vasant.bhat@hiregange.com,
Website : www.hiregange.com

NATION TAX MARKET

केन्द्रीय कर उप/सहायक आयुक्त का कार्यालय,
सिकंदराबाद माल एवम सेवा कर मण्डल

OFFICE OF THE DEPUTY/ASSISTANT COMMISSIONER OF CENTRAL TAX, SECUNDERABAD GST DIVISION.

"सलीक सीणेट", गेट न: 2 -4- 416 & 417, रामगोपालपेट, एम. जी. रोड़ सिकंदराबाद 500003

'SALIKE SENATE', Door No.2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD – 500003"

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

सी. नं. C.No: V/24/15/03/2018-Adjn　　　　　　दिनांक Dated:26.04.2018

[BY SPEED POST]

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

MODI PROPERTIES PVT. LTD. SEC'BAD
INWARD No. 33 Date. 28/4/18 Sign.

Madam/Sir,

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

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

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

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

Yours faithfully

J. Mathy

(मृत्युंजय)/(MRITHINJAI. S)
उप आयुक्त /DEPUTY COMMISSIONER
सिकंदराबाद मण्डल/ SECUNDERABAD DIVISION

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

Copy to:

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

OFFICE OF THE COMMISSIONER OF CENTRAL TAX
AUDIT –II COMMISSIONERATE:: HYDERABAD
11-5-423/1/A ::**SITARAM PRASAD TOWERS: REDHILLS : HYDERABAD - 500004.**

C.No.V/GST/Audit – II/C-I/75/2018-19/Gr – 13 Date:11.10.2018.

MODI PROPERTIES PVT. LTD. SEC'BAD INWARD No. 421 Date. Sign.

To
M/s Kadakia Modi Housing,
5-4-187/3&4, SOHAM MANSION,
M.G.ROAD,
SECUNDERABAD, TELANGANA-500003.

Registration No:-AAHFK8714ASD001.

Gentlemen,

Sub: Intimation for conducting Service Tax Audit under EA 2000 – Reg.

******

The internal audit group headed by Sri Ch Raghu Rajendra (Superintendent of Central Tax (Audit)), Sri V.V. Srikanth Dev (Superintendent of Central Tax (Audit)), & Sri K Goutham (Inspector of Central Tax (Audit)), (Contact Nos : 9866130065 / 9849356667 / 7989157366), Circle – I, Audit Group No. 13 will take up the audit of the accounts / records of your unit in the 1st week of November, 2018 for the period from the last audit conducted by this department till June 2017 or for the last five years, whichever is applicable. It is requested that the following documents may be furnished immediately to this office for the last 5 years / for the period after the last audit (whichever is applicable):

a) Copies of Balance Sheet, Gross Trial Balance and Annual Financial Statements for the relevant period.
b) Annual returns submitted to the Registrar of Companies, Sales Tax and Income Tax Returns along with Annexures (Form 3 CD) for the financial years pertaining to the next period of previous audit to till date.
c) Copies of ST-3 returns filed with the department covering the audit period.
d) Copy of ST-2 registration certificate.
e) Details of Cenvat Credit taken on Inputs/Input Services/Capital goods if any during the relevant period covered under audit.
f) Copy of the final audit report issued by the department if any.
g) Copies of agreements/work orders entered into with customers if any.
h) Duly filled in Annexure – I, Annexure – VIII and Annexure – XV
i) Returns, if any, submitted to Banks/Financial Institutions for the period previous audit to till date.
j) Cost Audit, Tax Audit and Internal Audit Reports, wherever applicable, for the period pertaining to the period of previous audit to till date.

2. It may please be noted that non furnishing of information /documents within the stipulated time may attract penal action under Section 77 of the Finance Act, 1994.

3. It is also requested to designate a person (employee of the company/registered concern) for coordinating with the audit team and communicate the name, designation and email id of the person so designated along with authorization letter.

4. It is further requested that full cooperation may be extended to the audit party in carrying out the audit and keep all the relevant records ready so that the audit can be conducted smoothly.

5. In case of any difficulty, you can get in touch with the undersigned through the telephone number mentioned above.

Yours faithfully,

M.R.Re

(M RAGHUNATH REDDY)
ASSISTANT COMMISSIONER, CIRCLE-I.

PROPERTIES MODI PVT. LTD. SEC'BAD
INWARD
No. 421
Date 29/10/18
Sign

OFFICE OF THE COMMISSIONER OF CENTRAL TAX
AUDIT –II COMMISSIONERATE:: HYDERABAD
11-5-423/1/A ::SITARAM PRASAD TOWERS: REDHILLS : HYDERABAD - 500004.

C.No.V/GST/Audit – II/C-I/75/2018-19/Gr – 13 Date:11.10.2018.

To
M/s Kadakia Modi Housing,
5-4-187/3&4, SOHAM MANSION,
M.G.ROAD,
SECUNDERABAD, TELANGANA-500003.

Registration No:-AAHFK8714ASD001.

Gentlemen,

Sub: Intimation for conducting Service Tax Audit under EA 2000 – Reg.

******

The internal audit group headed by Sri Ch Raghu Rajendra (Superintendent of Central Tax (Audit)), Sri V.V. Srikanth Dev (Superintendent of Central Tax (Audit)), & Sri K Goutham (Inspector of Central Tax (Audit)), (Contact Nos : 9866130065 / 9849356667 / 7989157365), Circle – I, Audit Group No. 13 will take up the audit of the accounts / records of your unit in the 1st week of November, 2018 for the period from the last audit conducted by this department till June 2017 or for the last five years, whichever is applicable. It is requested that the following documents may be furnished immediately to this office for the last 5 years / for the period after the last audit (whichever is applicable):

a) Copies of Balance Sheet, Gross Trial Balance and Annual Financial Statements for the relevant period.
b) Annual returns submitted to the Registrar of Companies, Sales Tax and Income Tax Returns along with Annexures (Form 3 CD) for the financial years pertaining to the next period of previous audit to till date.
c) Copies of ST-3 returns filed with the department covering the audit period.
d) Copy of ST-2 registration certificate.
e) Details of Cenvat Credit taken on Inputs/Input Services/Capital goods if any during the relevant period covered under audit.
f) Copy of the final audit report issued by the department if any.
g) Copies of agreements/work orders entered into with customers if any.
h) Duly filled in Annexure – I, Annexure – VIII and Annexure – XV
i) Returns, if any, submitted to Banks/Financial Institutions for the period previous audit to till date.
j) Cost Audit, Tax Audit and Internal Audit Reports, wherever applicable, for the period pertaining to the period of previous audit to till date.

2. It may please be noted that non furnishing of information /documents within the stipulated time may attract penal action under Section 77 of the Finance Act, 1994.

3. It is also requested to designate a person (employee of the company/registered concern) for coordinating with the audit team and communicate the name, designation and email id of the person so designated along with authorization letter.

4. It is further requested that full cooperation may be extended to the audit party in carrying out the audit and keep all the relevant records ready so that the audit can be conducted smoothly.

5. In case of any difficulty, you can get in touch with the undersigned through the telephone number mentioned above.

Yours faithfully

M.R.Reddy
11/10/2018
(M RAGHUNATH REDDY)
ASSISTANT COMMISSIONER,CIRCLE-I.

Date: 26.10.2018

O/c

S.T - correction

Recd

K. Rao

To
The ASSISTANT COMMISIONER,
Circle-I,
O/o Commissioner of Central Tax,
Audit-II Commissionerate,
11-5-423/1/A,
Sitaram Prasad Towers,
Red Hills, Hyderabad- 500004

Dear Sir,

Sub: Reply to your letter C.No.V/GST/Audit-II/C-I/75/2018-19/Gr-13 dated 11.10.2018

Ref: Your letter C.No.V/GST/Audit-II/C-I/75/2018-19/Gr-13 dated 11.10.2018

1. We have received the above referred letter dated 11.10.2018 from your good office requiring us to submit certain information for the purpose of conducting the audit. In this regard, we would like to submit that we are in the process of compiling the information requested and it is taking more time than expected.
2. Further, we understand that recently the Hon'ble High Court of Calcutta in case of M/s Infinity Bnke Infocity Pvt Ltd Vs UOI and Ors [2018-TIOL-1789-HC-KOL-ST] has held that sub-rule 2 of Rule 5A of Finance Act, 1994 was ultra vires by relying on Mega Cabs Pvt Ltd Vs UOI 2016-TIOL-1061-HC-DEL-ST (Copy of judgments are enclosed as Annexure___) which authorizes the service tax department to conduct audit. Hence, we request your good self to intimate the basis on which audit is initiated so that we can submit the information.

We shall be glad to furnish any further information/clarification required in this regard. Kindly acknowledge the receipt of the letter and do the needful.

Thanking You.
Yours Truly,

For Kadakia Modi Housing

Authorized Signatory

केंद्रीय कर, केंद्रीय उत्पाद शुल्क एवं सेवा कर
CENTRAL TAX, CENTRAL EXCISE & SERVICE TAX
29 OCT 2018
Hyderabad Audit-II Commissionerate

MODI PROPERTIES PVT. LTD.
INWARD
No. 421
Date 25/10/18
Sign.
SEC'BAD

OFFICE OF THE COMMISSIONER OF CENTRAL TAX
AUDIT –II COMMISSIONERATE:: HYDERABAD
11-5-423/1/A ::SITARAM PRASAD TOWERS: REDHILLS : HYDERABAD - 500004.

C.No.V/GST/Audit – II/C-I/75/2018-19/Gr – 13 Date:11.10.2018.

To
M/s Kadakia Modi Housing,
5-4-187/3&4, SOHAM MANSION,
M.G.ROAD,
SECUNDERABAD, TELANGANA-500003.

Registration No:-AAHFK8714ASD001.

Gentlemen,

Sub: Intimation for conducting Service Tax Audit under EA 2000 – Reg.

******

The internal audit group headed by Sri Ch Raghu Rajendra (Superintendent of Central Tax (Audit)), Sri V.V. Srikanth Dev (Superintendent of Central Tax (Audit)). & Sri K Goutham (Inspector of Central Tax (Audit)), (Contact Nos : 9866100065 / 9849336667 / 7989157365), Circle - I, Audit Group No. 13 will take up the audit of the accounts / records of your unit in the 1st week of November, 2018 for the period from the last audit conducted by this department till June 2017 or for the last five years, whichever is applicable. It is requested that the following documents may be furnished immediately to this office for the last 5 years / for the period after the last audit (whichever is applicable):

a) Copies of Balance Sheet, Gross Trial Balance and Annual Financial Statements for the relevant period.
b) Annual returns submitted to the Registrar of Companies, Sales Tax and Income Tax Returns along with Annexures (Form 3 CD) for the financial years pertaining to the next period of previous audit to till date.
c) Copies of ST-3 returns filed with the department covering the audit period.
d) Copy of ST-2 registration certificate.
e) Details of Cenvat Credit taken on Inputs/Input Services/Capital goods if any during the relevant period covered under audit.
f) Copy of the final audit report issued by the department if any.
g) Copies of agreements/work orders entered into with customers if any.
h) Duly filled in Annexure – I, Annexure – VIII and Annexure – XV
i) Returns, if any, submitted to Banks/Financial Institutions for the period previous audit to till date
j) Cost Audit, Tax Audit and Internal Audit Reports, wherever applicable, for the period pertaining to the period of previous audit to till date.

2. It may please be noted that non furnishing of information /documents within the stipulated time may attract penal action under Section 77 of the Finance Act, 1994.

3. It is also requested to designate a person (employee of the company/registered concern) for coordinating with the audit team and communicate the name, designation and email id of the person so designated along with authorization letter.

4. It is further requested that full cooperation may be extended to the audit party in carrying out the audit and keep all the relevant records ready so that the audit can be conducted smoothly.

5. In case of any difficulty, you can get in touch with the undersigned through the telephone number mentioned above.

Yours faithfully

M.R.Re

(M RAGHUNATH REDDY)
ASSISTANT COMMISSIONER, CIRCLE-I.