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BEFORE THE COMMISSIONER OF CUSTOMS, CENTRAL
EXCISE & SERVICE TAX, HYDERABAD-II COMMISSIONERATE, 7th
FLOOR,
KENDRIYA SHULK BHAVAN, BASHEERBAGH, HYDERABAD - 500004

Sub: Proceedings under OR No.156/2014 Adjn (ST) (Commr) Adjn (ST) (Commr.) C.No. IV/16/197/2011 ST Gr.X dated 25.09.2014 issued to M/s Greenwood Estates, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad - 500003

We are authorized to represent M/s. Greenwood Estates, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad - 500003 vide authorized letter enclosed along with this reply.

FACTS OF THE CASE:

- A. M/s Greenwood Estates, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad - 500003 (hereinafter referred as Noticee) is a partnership firm registered under the Partnership Act, 1932 mainly engaged in the sale of residential units to prospective buyers while the units are under construction.
- B. The Noticee had registered with service tax department vide STC No. AAHFG0711BST001 under the category of construction of complex service. Later, on based on Additional Commissioner clarifications, it registered itself under the category of "Works Contract Service" also.
- C. The flow of activity involved in the activity of the Noticee is as under:
 - i. Noticee has jointly purchased the undivided land along with M/s Sri Saibuilders, it is engaged in development and sale of flats.