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ANNEXURE – 1

ORDER IN ORIGINAL NO. HYD-SVAX-COM-02-04-15

DATE: 20.02.2015

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	order of the Commissioner (Appeals)	
08.	Address to which notices may be sent to the appellant	Hiregange & Associates, Chartered Accountants # 1010, 1st Floor, Above Corporation Bank, 26th Main, 4th T Block, Jayanagar, Bangalore – 560 041. **(Also to Appellant as stated in cause title supra.)**
09.	Address to which notices may be sent to the respondent	The Commissioner of Service Tax, Service tax Commissionerate, 11-5-423/1/A, Sitaram Prasad Tower, Red Hills, Hyderabad-500 004
10.	Whether the decision or order appealed against involves any question having a relation to the rate of Service Tax or to the value of goods for the purpose of assessment.	Yes
11.	Description of service and whether in 'negative list'	Works Contract service
12.	Period of Dispute	January2012 to December 2013 (referred to in SCN as March 2014)
13(i)	Amount of service tax, if any Demanded for the period of dispute	Rs.1,05,22,560 /-
(ii)	Amount of interest involved up to the date of the order appealed against	Rs. __________/- (Apprx.)
(iii)	Amount of refund if any, rejected or disallowed for the period of dispute	Not Applicable
(iv)	Amount of penalty imposed	Penalty imposed under Section 76& 77 of the Finance Act, 1994
14(i)	Amount of service tax or penalty or Interest deposited. If so, mention the amount deposited under each headin the box. (A copy of the Challan under which the deposit is made shall be furnished)	An amount of Rs.52,39,666/- is already paid (Rs. 51,81,397/- by Cash and Rs.58,269/- paid by CENVAT utilization).And same was adjusted for payment in terms of section 35F of Central Excise Act, 1944. (Challans enclosed as annexure II)
(ii)	If not, whether any application for dispensing with such deposit has been made?	Not applicable
15.	Does the order appealed against also involve any central excise duty	No

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	demand, and related fine or penalty, so far as the appellant is concerned?	
16.	Does the order appealed against also involve any customs duty demand, and related penalty, so far as the appellant is concerned?	No
17.	Subject matter of dispute in order of priority (please choose two items from the list below) [i) Taxability – Sl. No. of Negative List. ii) Classification of Services iii) Applicability of Exemption Notification No., iv) Export of Services v) Import of Services vi) Point of Taxation vii) CENVAT viii) Refund ix) Valuation x) Others]	Priority 1 – Taxability Priority 2 –Valuation
18.	Central Excise Assessee Code, if registered with Central Excise	Not registered with Central Excise
19.	Give details of Importer/Exporter Code (IEC), if registered with Director General Of Foreign Trade	Not Applicable
20.	If the appeal is against an Order-in-appeal of Commissioner (Appeals), the number of Order-in-original covered by the said Order-in-Appeal.	
21.	Whether the respondent has also filed Appeal against the order against which this appeal is made.	No, as per the knowledge of the appellant
22.	If answer to serial number 21 above is 'Yes', furnish details of appeal.	Not Applicable
23.	Whether the appellant wishes to be Heard in person?	Yes. At the earliest convenience of this Honorable Tribunal.
24.	Reliefs claim in appeal	To set aside the impugned order to the extent aggrieved and grant the relief claimed.

For GREENWOOD ESTATES

Appellant

Partner

STATEMENT OF FACTS

A. M/s. Greenwood Estates, Secunderabad (hereinafter referred to as 'The Appellant') is mainly engaged in the sale of residential houses to prospective buyers while the units are under construction. For the said purpose, the **Appellant enters into two separate agreements with their customers one is for sale of undivided portion of land together with semi-finished flat (sale deed) and another one is construction agreement for undertaking construction. Sale deed is registered and appropriate 'Stamp Duty' has been discharged on the same.**

B. The levy of service tax on such arrangements has seen a fair share of litigation and amendments. In 2009, there was no clarity on whether service tax was payable or not. However, the Appellants chose to pay service tax under protest on the amount received towards the "construction agreement" on the basis of law as understood by them. Thereafter, based on Circular No. 108/2/2009 ST dated 29.01.2009, the Appellants believed that service tax was not payable and therefore discontinued the payment of service tax on the said "Construction agreements".

C. Not satisfied with the non payment of Service Tax, the Anti Evasion department initiated the proceedings against the appellants and various statements were recorded.

D. In the above context, a Show Cause Notice (SCN) dated 21.05.2010 for the period from January 2009 to December 2009("First SCN") was issued against the Appellants. Para 7 of the Show Cause brings out the case built by the SCN. The relevant para is reproduced below:

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As seen from the records submitted, the assessee have entered into 1) a sale deed for sale of undivided portion of land together with semi finished portion of the flat and 2) an agreement for construction, with their customers. On execution of the sale deed the right in a property got etransferred to the customer, hence the ***construction service rendered by assessee thereafter to their customers under agreement of construction are taxable under service tax*** *as there exists service provider and receiver relationship between them. As there involved the transfer of property in goods in execution of said construction agreements,* ***it appears that the services rendered by them after execution of sale deed against agreements of construction to each of their customers to whom the land was already sold vide sale deed are taxable services under "works contract service"***

E. The appellants submitted a detailed response to the said SCN wherein they had raised various alternate agreements as to why tax cannot be demanded on the agreements. Their primary emphasis was on the benefit available on account of "personal use exemption" as per clarification issued by CBEC vide circular 108.

F. In the Adjudication Order, the Ld. Additional Commissioner has concisely and correctly summarized the issue in para 13 of the Order. The relevant part is reproduced as under:

   The issue before me is to whether M/s. Greenwood Estates, are liable to pay Service Tax on Rs. 2,30,03,332/- being the amount received against agreements of construction during the period from Jan 2009 to Dec 2009 under Works Contract Service

G. The Ld. Commissioner ultimately held that the benefit of personal use is not available and therefore, demanded the tax and consequential penalties. Being aggrieved, the Appellants filed an appeal before the

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Commissioner (Appeals) and thereafter before the CESTAT. The matter is currently pending before the CESTAT

H. In the meantime, the second follow up Show Cause Notice dated 23.04.2011 ("Second SCN") was issued for the period from January 2010 to December 2010. The said Show Cause Notice also continued to make similar allegations relating to taxability of "Construction Agreements". The relevant part is reproduced below:

As seen from the records, the assessee entered into 1) a sale deed for sale of undivided portion of land together with semi finished portion of the flat and 2) an agreement for construction, with their customers. On execution of the sale deed the right in a property got transferred to the customer, hence the ***construction service rendered by assessee thereafter to their customers under agreement of construction are taxable under service tax*** *as there exists service provider and receiver relationship between them. As there involved the transfer of property in goods in execution of said construction agreements,* ***it appears that the services rendered by them after execution of sale deed against agreements of construction to each of their customers to whom the land was already sold vide sale deed are taxable services under "works contract service"***

I. While the Show Cause Notice continued on the same allegations as the first SCN dated 21.05.2010, it inadvertently also included for the purposes of calculation the amounts received towards the sale agreement. Therefore, in reply to the said notice, in addition to the earlier grounds, the appellants also highlighted the quantification error.

J. The said Show Cause was also adjudicated against the Appellants. The Appellants filed an Appeal before the Commissioner (Appeals). While the Commissioner (Appeals) did not agree on the contentions of personal use,

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he did find merit in the Appellants plea of quantification and therefore remanded the matter back to the Original Authority to requantify the value of taxable services.

K. Similar fate was received by the third Show Cause Notice dated 24.04.2012 for the period from January 2011 to December 2011 wherein also while alleging that amounts received towards "Construction Agreements" were taxable, the Show Cause Notice ultimately also included the amounts for sale agreements.

L. In the meanwhile, the Appellants restarted the payment of Service Tax under protest on the "Construction Agreements". However, the Department continued to issue further Show Cause Notices.

M. Two further Show Cause Notices were issued dated 02.12.2013 for the period from January to June 2012 and another dated 25.09.2014 for the period from July 2012 to March 2014. Similar error of alleging liability towards payment of service tax on value of construction agreements but including the value of sale agreements also within the ambit existed in these Show Cause Notices as well.

N. The following table summarises the litigation history in this regard.

Period	SCN	Issue	Amount	Status
Jan 09 to Dec 09	HQPQR No. 77/2010 Adjn (ST) dated 21-05-2010	Whether construction agreements are liable for payment of service tax or are eligible for exemption under personal use?	Rs.9,47,737/-	Matter pending in the CESTAT
Jan 10 to Dec 10	OR No.61/2011, dated 23-04-	Whether construction agreements	Rs.48,00,391/-	Matter remanded back to the original

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	2011	are liable for payment of service tax or are eligible for exemption under personal use? (However, the amount quantified also includes value of "sale deeds")		authority for re-quantification.
Jan 11 to Dec 11	OR No. 52/2012 Adjn (Addl Commr) dated 24-04-2012	Whether construction agreements are liable for payment of service tax or are eligible for exemption under personal use? (However, the amount quantified also includes value of "sale deeds")	Rs.46,81,850/-	Matter remanded back to the original authority for re-quantification.

O. Once again the Appellants responded to these Show Cause Notices and the matter was heard on 11.02.2015. The Ld. Commissioner for the first time in the entire set of proceedings has without giving any opportunity to Show Cause, held that the value received towards the "Sale Agreements" are also liable for payment of Service Tax.

P. Despite the detailed submissions made vide written reply as well as during the personal hearing, the Ld. Respondent has passed a common order vide Order-In-Original No. HYD-SVTAX-000-COM-02-14-15 dated 20.02.2015 for the both the notices as under (Copy of the order enclosed as Annexure I) :

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i. Confirmed the service tax liability of Rs.1,05,22,560/- under the category of works contract service for the period upto 30.06.2012 and thereafter as a taxable service/declared service of works contract (upto December 2013)

ii. Confirmed the demand of Interest at applicable ratesin terms of Section 75 of the Finance Act, 1994in respect of the service tax liability as confirmed above

iii. Imposed Penalty of Rs.100 for every day of failure to pay or 1% of confirmed service tax per months whichever is higher, starting with the first day after due date till the date of actual payment of all dues in terms of section 76 Finance Act, 1994.

iv. Imposed a penalty of Rs.10,000/-in terms of Section 77 of the Finance Act, 1994

Q. The Ld. Respondent passed the impugned Order mainly on the basis of the following grounds:

a. An explanation has beeninserted by the Finance Act, 2010 with effect from 01.07.2010 under sub-clause (zzzb) of clause 105 of Section 65 of the Finance Act, 1994. The said explanationmakes it very clear that construction of a complex which is intended for sale, wholly or partly by a builder before, during or after construction shall be deemed to be service provided by the builder to the buyer.

b. The legal provision relating to nature of transaction in construction service has been made explicitly clear by the insertion of the said explanation and the earlier Board's clarifications arc relevant only prior to said explanation. As such for the period 01.07.2010 to 30.06.2012, the nature of transaction liable for taxation under

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construction service will be governed by the service category definition read along with the explanation as stated above.

c. For the period after 01.07.2012, it is seen that construction of a complex, building, civil construction etc., is a declared service under Section 66 F(b) Section 66 B(54) defines 'works contract' and Section 66K(h) states service portion in the execution of works contract as a declared service. The above legal provisions read together will explain the scope of taxable activity.

d. Further, Section 66E(h) talks about the service portion in the execution of works contracts to be liable for tax. The execution of works contract is a method of rendering service of various categories. Construction of immovable property involving transfer of property in goods in the execution of such contract is leviable to service tax under works contract service.

e. The explanation inserted with effect form 01.07.12010 and the scope of declared service make it clear that construction of complex or building intended for sale to a buyer except where the entire consideration is received after issuance of completion certificate by the competentauthority is a taxable service.

f. The scope of service rendered by them cannot be included under section 65B(44)(a) as claimed by the assessee. "Service" shall not include the activity which constitutes merely a transfer of title in immovable property by way of sale. In the present context; the transaction now under consideration is not mere transfer of title by way of sale. It involves the service of construction before and after such sale. The service tax liability is on such service and not on sale of immovable property as rnis-construed. by the assessee.

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g. It is a fact that the assessee collected and discharged service tax partly as mentioned in demand notices. Hence, the question of extending cum tax value benefit to part value for short payment of tax docs not arise.

h. Construction under works contract service is taxable on gross receipts basis and considering the scope of construction service, receipts of all amounts are liable for service tax, except where entire consideration is received after issue of completion certificate. Since construction of semi-finished flats, for which completion certificates have not been issued by the competentauthority, are arising due to taxable activity, the amounts received as consideration are taxable.

i. In the absence of any substantial and specific grounds to invoke the provisions of Section 80, the assessee's liability for penalty under Section 76 for failure to pay tax in time and under Section 77 for Various contraventions of miscellaneous nature, is to be upheld. Penalty under Section 76 is attracted if a person liable to pay service lax fails to pay such Tax as per the provisions of Finance Act, 1994.

Aggrieved by the impugned order, which is contrary to facts, law and evidence, apart from being contrary to a catena of judicial decisions and beset with grave and incurable legal infirmities, the Appellant prefers this appeal on the following grounds (which are alternate pleas and without prejudice to one another) amongst those to be urged at the time of hearing of the appeal.

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GROUNDS OF APPEAL

During the period under consideration, the allegation in SCN that we have not paid service tax on value of "construction agreements" is incorrect. Therefore, the SCN needs to be dropped on this ground itself.

1. As stated in the background facts, the Appellants started paying service tax on the value of "construction agreements" in the month of December 2011. Thereafter, the said taxes have been regularly paid. This is also evident from the fact that the current SCN proposes appropriation of taxes already paid by them. The details of the taxes paid are also acknowledged in para 4 of the SCN dated 25.09.2014 and the SCN dated 02.12.2013. On a perusal of the SCNs, it is evident that the issue in the current SCNs is therefore limited to the aspect of quantification of demand. On a perusal of para 4 of the SCN which quantifies the demand, it can be easily inferred that the demand is quantified based on statements submitted by the Appellants. The said statements for the periods are marked as Annexure "IV".
2. On going through the statements provided by the Appellants, it can be seen that a detailed breakup of the receipts into receipts towards "sale deeds", receipts towards "construction agreements", receipts towards other taxable receipts and receipts towards other non-taxable receipts was provided.
3. However, on going through the annexure to the SCN, it can also be observed that though the allegation is to demand a tax on construction agreements, the quantification is based on gross amounts mentioned above for all the activities including amount towards the "sale deeds".
4. It is therefore apparent that the SCN represents an error in quantification of the demand. Notwithstanding our argument that no Service Tax was payable on "construction agreements" for the period from 01.01.2012 to

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30.06.2012 (in view of the amendment in the law, the Appellants believe that exemption for personal use is no longer available from 01.07.2012 and therefore the payment thereafter is not made under protest), it may be noted that the Appellants have regularly and diligently discharged Service Tax on the value of "construction agreements"

5. The SCN has used a backdoor entry by acknowledging that value of "sale deeds" are not taxable but value of "construction agreements" are taxable but at the same time, included the value of "sale deeds" into the alleged value of taxable services.
6. The Appellants submit that if this starching and apparent error in calculation is taken to its logical conclusion, the entire demand fails and therefore there is no cause of any grievance by the department on this ground.

The value adopted in the SCN also includes the value of the sale deeds, for which there is no allegation in the SCN

7. Appellant submits that both impugned SCN's were issued under section 73(1A) of Finance Act, 1994 giving reference to the earlier SCN's and stating that grounds for raising demands are similar applicable for the disputed period involved.
8. Appellant submits that grounds mentioned in earlier SCN's are as follows:

SCN vide O.R. No. 77/2010- ST dated 21.05.2010 (Para 7): (copy of the SCN enclosed as annexure V)

As seen from the records submitted, the assessee have entered into 1) a sale deed for sale of undivided portion of land together with semi finished portion of the flat and 2) an agreement for construction, with their customers. On execution of the sale deed the right in a property got transferred to the customer, hence the ***construction service rendered by***

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assessee thereafter to their customers under agreement of construction are taxable under service tax *as there exists service provider and receiver relationship between them. As there involved the transfer of property in goods in execution of said construction agreements,* ***it appears that the services rendered by them after execution of sale deed against agreements of construction to each of their customers to whom the land was already sold vide sale deed are taxable services under "works contract service"***

SCN vide O.R. No. 61/2011-Adjn (S.T.) Gr. X dated 23.04.2011 (Para 7): (copy of the SCN enclosed as annexure VI)

As seen from the records, the assessee entered into 1) a sale deed for sale of undivided portion of land together with semi finished portion of the flat and 2) an agreement for construction, with their customers. On execution of the sale deed the right in a property got transferred to the customer, hence the ***construction service rendered by assessee thereafter to their customers under agreement of construction are taxable under service tax*** *as there exists service provider and receiver relationship between them. As there involved the transfer of property in goods in execution of said construction agreements,* ***it appears that the services rendered by them after execution of sale deed against agreements of construction to each of their customers to whom the land was already sold vide sale deed are taxable services under "works contract service"***

SCN vide O.R. No. 52/2012-Adjn (Addl. Commr.) dated 24.04.2012 (Para 3): (copy of the SCN enclosed as annexure VII)

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As seen from the records, the assessee entered into 1) a sale deed for sale of undivided portion of land together with semi finished portion of the flat and 2) an agreement for construction, with their customers. On execution of the sale deed the right in a property got transferred to the customer, hence the construction service rendered by assessee thereafter to their customers under agreement of construction are taxable under service tax as there exists service provider and receiver relationship between them. As there involved the transfer of property in goods in execution of said construction agreements, ***it appears that the services rendered by them after execution of sale deed against agreements of construction to each of their customers to whom the land was already sold vide sale deed are taxable services under "works contract service"***

9. Appellant further submits that Order in original No. 51/2012-Adjn (ST) ADC dated 31.08.2012 (common order for second & third SCN enclosed as annexure VIII) vide Para 22 states that *"I find that the demand of service tax has been made after excluding the sale deed value.* ***The total amount collected from a customer minus sale deed value has been taken as gross amount charged for the works contract****"*

10. Appellant submits that from the above it is clear that earlier SCN's alleged a demand of service tax on amounts received towards construction agreement only and not on amounts received towards sale deed.

11. Appellant further submits that above mentioned ground was also referred in Para 2 of both impugned SCN's and further vide Para 6 of SCN in O.R. No. 83/2013-Adjn-ST (ADC) dated 02.12.2013 and vide Para

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7 of SCN in O.R. No. 156/2014-Adhn. (ST)(Commr.) dated 25.09.2014 states that *"the grounds and legal position as explained in the show cause-cum-demand notices issued above are equally applicable to the present case"*

12. Appellant submits that undoubtedly they are discharging service tax on construction agreements thereby paying service tax on activity as proposed/demanded by earlier SCN's. That being a case **there is no need to serve impugned SCN's as total demand has already been discharged.**

13. The Appellants further submit that in view of the change in law w.e.f 01.7.2012, Service Tax on "construction agreements" for personal use also becomes taxable. Therefore, the payment of tax on "construction agreements" after 01.07.2012 is not disputed by the Appellants also.

14. Without prejudice to the foregoing, Appellant submits that from the present two SCN's read with earlier SCN's (since present SCN's were issued merely referring the earlier SCN's u/s 73(1A) of Finance Act, 1994), it can be inferred that the impugned SCNs proposed Service Tax only on value of "construction agreements" and not on value of "sale deeds". Contrasting to this and travelling beyond the limits of said SCN's the impugned order confirms the demand of service tax not only on value of "construction agreements" but also on the value of "sale deeds". Thus impugned order has been passed travelling beyond the scope of SCN's. And it is a settled law that adjudication order is not allowed to go beyond SCN and such orders are void. In this regard, the Appellant wishes to rely on the following judicial pronouncements:

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a. Hindustan Polymers Co. Ltd. v. CCE, 1999 (106) ELT 12 (SC)

b. Reckitt and Colman of India Ltd. v. CCE, 1996 (88) ELT 641 (SC)

c. Prabhudas Kishordas Vs CST Ahmd 2011, (024) S.T.R 0711 (Tri-Ahmd)

d. Ultratech Cement Vs CCE Nagpur 2011 (022) S.T.R 289 (Tri-Bom)

e. Caliber Point Business Solutions Ltd. Vs CST, Mumbai 2010 (18) S.T.R 737 (Tri-Mumbai)

f. M.K. Industries v. CCE 2013 (31) S.T.R. 59 (Tri. - Ahmd.)

g. Kalyani Sharp India v. CCE — 2005 (187) E.L.T. 315 (Tribunal)

15. **Appellant reiterates the submissions made in Para 2-16 of reply to SCN no. 156/2014 dated 25.09.2014 emphasizing the invalidity of impugned SCN** (Copy of the SCN reply is enclosed as annexure "III")

The Order is passed by traversing the principles of natural justice and the Appellants never got an opportunity to represent their case in relation to the value attributable to the sale deed

16. As stated above, the Appellants submit that the OIO justifies the demand on value of "sale deeds" through various grounds. However, the said grounds were never a subject matter of SCNs. The SCNs hindered around on the applicability of tax on "construction agreements" and no where highlighted or alleged any demand of service tax on the value of "sale deeds". In fact, at one of the grounds of adjudication, the Order categorically said that the value of "sale deeds" is excluded from Service Tax.

17. In the above background, the current OIO draws attention to various amendments in the law, specifically the explanation to Section 65(105)(zzzh), the insertion of declared service u/s 66E(b). With due

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respect, it is submitted that the appellants were never put to cause on this aspects. Though in the replies to the SCNs, at various places, the Appellants have also emphasized the non-applicability of Service Tax on the "sale deed" value. The said emphasis is more in the nature of an alternative line of argument to amply justify the non-inclusion of these values within the purview of Service Tax.

18. However, at no point of time did the SCN specifically alleged that the demand is in the nature of construction services provided prior to completion of the building. Effectively, the Appellants were never put to cause and therefore the Appellants lost opportunity to represent their case on this crucial aspect. In fact, the Appellants believe that even on merits, they possess a very strong case even if the said clauses are taken into account. Specifically, the Appellants believe that if it is held that an OIO **can indeed** deviate from the allegations raised in the SCN and can justify a demand based on allegations which were never a part of the SCN, the Appellants would like to submit the following broad lines of arguments:

    a. In many cases, the "sale deed" is entered into after the completion of the building and therefore the demand cannot be justified under the said entries.

    b. Till the stage of entering into a "sale deed", the transaction is essentially one of sale of immovable property and therefore excluded from the purview of Service Tax.

    c. In any case, the deeming fiction for construction services prior to completion cannot be classified under works contract services since doing the same would render Notification 01/2006 ST dated 01.03.2006 and Notification 26/2012 ST dated 20.06.2012 redundant.

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d. If at all a view is taken that the value of "sale deed" is liable to service tax, the benefit of the above notification should be granted after reclassification of the service.

19. The Appellants also reserve their right to make additional arguments as felt necessary on this aspect of service tax on value of "sale deeds" if it is ultimately held that this aspect could be taken up without an allegation in the SCN.

In Re: Interest under Section 75

20. Without prejudice to the foregoing, Appellant submits that when service tax itself is not payable, the question of interest and penalty does not arise.

21. Appellant further submits that it is a natural corollary that when the principal is not payable there can be no question of paying any interest as held by the Supreme Court in Prathiba Processors Vs. UOI, 1996 (88) ELT 12 (SC).

In re: Penalty under Section 76 & 77 of the Finance Act, 1994

22. The Appellant submits that, when the tax itself is not payable, the question of penalty under section 76 does not arise. Further assuming but not admitting, that there was a tax liability as envisaged in SCN as explained in the previous paragraphs, when Appellant were not at all having the intention to evade the service tax and further also there was a basic doubt about the liability of the service tax itself on the construction activity, Appellant is acting in a bona fide belief, that he is not liable to collect and pay service tax, there is no question of penalty under section

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76 resorting to the provisions of Section 80 considering it to be a reasonable cause for not collecting and paying service tax.

23. Appellant submits that service tax on amounts received towards construction agreements has been already discharged without any major delay & without intervention of department. ST-3 returns were also filed clearly showing the total amount received from customers and clearly bifurcating the amounts received towards sale deed value as amounts received for exempted service, and amounts received towards construction agreements as taxable amounts. Details of service tax computations, payment of service tax, utilization of CENVAT along with Challan copies has been submitted voluntarily to the department. They have not paid service tax on sale deed value on bonafide belief that same was not required to be paid as substantiated by the earlier SCN's & correspondence with department. It is settled law that if person acted on bonafide belief, imposition of penalties are not warranted.

24. The Appellant submits suppression or concealing of information with intent to evade the payment of tax is a requirement for imposing penalty. It is a settled proposition of law that when the assessee acts with a bonafide belief especially when there is doubt as to statute also the law being new and not yet understood by the common public, there cannot be intention of evasion and penalty cannot be levied. In this regard appellant wishes to rely upon the following decisions of Supreme Court.

i. Commissioner of C.Ex., Aurangabad Vs. Pendhakar Constructions 2011(23) S.T.R. 75(Tri.-Mum)

ii. Hindustan Steel Ltd. V. State of Orissa – 1978 (2) ELT (J159) (SC)

iii. Akbar BadruddinJaiwani V. Collector – 1990 (47) ELT 161(SC)

iv. Tamil Nadu Housing Board V Collector – 1990 (74) ELT 9 (SC)

Therefore on this ground it is requested to drop the penalty proceedingsunder the provisions of Section 76 of the Finance Act, 1994.

25. The Appellant submits that penalty is imposable when the appellant breaches the provision of statute with an intent to defeat the scheme of the Act, when there is a confusion prevalent as to the leviability and the mala fide not established by the department, it would be a fit case for waiver of penalty as held by various tribunals as under
    a. Vipul Motors (P) Ltd. vs Commissioner of C. Ex., Jaipur-I 2008 (009) STR 0220 Tri.-Del
    b. Commissioner of Service Tax, Daman vsMeghna Cement Depot 2009 (015) STR 0179 Tri.-Ahmd

26. The Appellant submits that in the following two cases, M/s Creative Hotels Pvt. Ltd. Vs CCE, Mumbai (2007) (6) S.T.R (Tri-Mumbai) and M/s Jewel Hotels Pvt Limited Vs CCE, Mumbai-1 (2007) (6) S.T.R 240 (Tri-Mumbai) it was held that "*The authorities below have not given any finding as to why penalty is required to be imposed upon them. Only because penalty can be imposed, it is not necessary that in all cases penalty is required to be imposed. In this case I accept the explanation of the appellant and therefore set aside the penalty and allow the appeal.*"

27. The Appellant submits that liability of the service tax on the sale deed value is depends on the interpretation of
    a. Definition of Works contract as defined 65(zzzza) of Finance Act, 1994and section 65B(54) of Finance Act, 1994 as existed during the relevant period

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b. Rule 2A of Service tax (determination of value) Rules, 2006

c. Definition of service given under section 65B(44) of Finance Act, 1994

d. Circular No. 108/02/2009-ST dated 29.01.2009

e. and other provisions of Finance Act, 1994 &judicial pronouncements. It is settled position of the Law that whenever there is any scope for interpretation of the provisions of Finance Act, 1994 there cannot be imposition of Penalties. In this regard Appellant wishes to rely on the following judicial pronouncements.

   a. Commissioner Of Central Excise, Raipur Vs Ajanta Color Labs 2009 (14) S.T.R 468 (Tri-Del) it was held that *"Respectfully following the above decisions, we allow the appeals for the assessee on merits and hold that the portion of the value relating to photography materials would not be included in the levy of service tax.* ***It is a case of interpretation of the statutes and, therefore,*** *extended period of limitation and* ***imposition of penalties would not warrant"***

   b. In the case of Ispat Industries Ltd Vs CCE, Raigad 2006 (199) E.L.T 509 (Tri-Mumbai) it was held that *"Apart from holding that the credit was admissible to the appellants on merits, we also find that the demand raised and confirmed against them is hopelessly barred by limitation. Admittedly, the appellant had reflected the fact of availing the balance 50% credit in the subsequent financial year, in their statutory monthly returns filed with the revenue. This fact is sufficient to reflect knowledge on the part of the revenue about the fact of taking balance 50% credit and is also indicative of the bona fides of the appellant. The appellants having made known to the department, no suppression or mis-statement*

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on their part can be held against them. ***The issue, no doubt involves bona fide interpretation of provisions of law and failure on the part of the appellants to interpret the said provisions in the way in which the department seeks to interpret them cannot be held against them so as to invoke extended period of limitation.*** *When there is a scope for doubt for interpretation of legal provisions and the entire facts have been placed before the jurisdictional, Central Excise Officer, the appellants cannot be attributed with any suppression or misstatement of facts with intent to evade duty and hence cannot be saddled with demand by invoking the extended period of limitation.As much as the demand has been set aside on merits as also on limitation,* ***there is no justification for imposition of any penalty upon them.***

c. In the case of Haldia Petrochemicals Ltd Vs CCE, Haldia 2006 (197) E.L.T 97 (Tri-Del) it was that the "*extended period of limitation cannot be invoked under the proviso to Section 11A(1) of the Central Excise Act, 1944.* ***There is also no case for imposition of penalty,*** *firstly for the reason that the demand of duty is unsustainable and secondly for the reason that the case involves* ***a question of interpretation of law.***"

d. In the case of Itel Industries Pvt. Ltd Vs CCE, Calicut 2004 (163) E.L.T 219 (Tri-Bang) it was held that *"In view of the facts of this case, we do not find any case or cause to invoke the penal liabilities, as we find that the Commissioner has held "It is essentially,* ***a question of interpretation of law*** *as to whether Section 4 or Section 4A would be applicable...." and not sustained the penalty under Section 11AC. We concur with the same.*

GREEN WOOD ESTATES SEC'BAD

Therefore we cannot uphold the Revenue's appeal on the need to restore the penalty under Section 11AC as arrived at by the Original Authority. As regards the penalty under Rules 173Q & 210, *we find the Commissioner (Appeals) has not given any finding why he considered the same as correct and legal in Para 8 of the impugned order. Imposition of* ***penalty*** *under Rules 173Q & 210* ***on matters of interpretation,*** *without specific and valid reasons, is not called for".*

On the basis of the above judgments it is clear that whenever due to bonafide interpretation of law service tax not paid penalty is not leviable.

In re: Benefit under Section 80 of the Finance, Act, 1994

28. Appellant further submits that under Section 80 of the Finance Act, 1994which reads as under :

"***Notwithstanding*** *anything contained in the provisions of section 76, section 77 or first proviso to sub-section (1) of section 78* ***no penalty shall be imposable on the assessee for any failure referred to in the said provisions if the assessee proves that there was reasonable cause*** *for the said failure."*

29. The Appellant submits that in so far as Section 80 of the Act is concerned, it overrides provisions of Sections 76 and 77of the Act and provides that no penalty shall be imposable (assuming but not admitting) even if any one of the said provisions are attracted if the assessee proves that there was reasonable cause for failure stipulated by any of the said provisions.

GREEN WOOD ESTATES SEC'BAD

30. Appellant submits that as explained in above Para's they are not paying service tax on bonafide belief that same was not liable to be paid in view of

f. Exclusion part of service definition given under section 65B(44) of Finance Act, 1994 in as much specifically excluding the sale of immovable property from levy of service tax
g. Activity performed till the execution of sale deed is in the nature of self service and not liable for service tax
h. activity of construction undertaken by the developer would be works contract only from the stage the developer enters into a contract with the flat purchaserand not prior to that
i. Earlier SCN's demanding service tax on total amounts received after deduction of sale deed value

31. The Appellant submits that they have established the reasonable cause for the nonpayment of service tax. Once reasonable cause is established the authority has the discretion to hold that no penalty is imposable. Theprovision does not say that even upon establishment of reasonable cause, penalty is imposable.The provision only says no penalty is imposable.

32. The Appellant submitsdiscretion to exercise the power under Section 80 of the Finance Act, 1994 to waive the penalty is an obligation on the authority. It is the duty of the authority to ascertain whether there is any reasonable cause for nonpayment of duty. In the case of KNR Contractors Vs CCE, Thirupathi 2011 (021) 436 (Tri-Bang) it was held that *"Perusal of Section 80 of the said Act, undoubtedly discloses that it will have overriding effect on the provisions of Sections 76, 77 & 78, in the*

GREENWOOD ESTATES SEC'BAD

sensethat imposition of penalty under any of those provisions is not mechanical exercise by the concerned authority. On the contrary, before proceeding to impose the penalty under any of those provisions of law, the authority is expected to ascertain from the records as to whether the assessee has established that there was reasonable cause for the failure or default committed by the assessee."

33. The appellant craves leave to alter, add to and/or amend the aforesaid grounds.

34. The appellant wish to be personally heard before any decision is taken in this matter.

For GREENWOOD ESTATES

For Greenwood Estates

Authorized Signatory

Partner

PRAYER

Therefore it is prayed

a. To hold that the impugned order is not valid and be set aside on the grounds that the same travels beyond the SCN

b. To decide whether the quantification of the amount in the SCN is correct in the light of the allegations raised in the SCN and to remand the case with specific instructions on this aspect

c. In case, it is held that the intention of the Department is to demand tax on the value of the "sale deeds" , to require the issuance of a SCN so that the Appellants get an opportunity to present their case and thereafter to decide the issue

d. To hold that even on merits the amounts received towards sale deed is not taxable.

e. To hold that no Penalty is imposable under Section 76 & Section 77 of the Finance Act, 1994.

f. To hold that Appellant is eligible for the benefit of waiver of the penalty under Section 80 of the Finance Act, 1994

g. Any other consequential relief is granted.

For GREENWOOD ESTATES

Appellant Partner

VERIFICATION

I, Soham Modi Partner of M/s Greenwood Estates, the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today the10th of May, 2015

Place: Hyderabad

For GREENWOOD ESTATES

Appellant Partner

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL BANGALORE

Sub: Appeal against the order of the Commissioner of Service Tax in Order-In-Original No. HYD-SVTAX-000-COM-02-14-15 dated 20.02.2015

I, Soham Modi, Partner ofM/s Greenwood Estates,hereby authorize and appoint Hiregange & Associates, Chartered Accountants, Bangalore or their partners and qualified staff who are authorised to act as authorised representative under the relevant provisions of the law, to do all or any of the following acts: -

- To act, appear and plead in the above noted proceedings before the above authorities or any other authorities before whom the same may be posted or heard and to file and take back documents.
- To sign, file verify and present pleadings, applications, appeals, cross-objections, revision, restoration, withdrawal and compromise applications, replies, objections and affidavits etc., as may be deemed necessary or proper in the above proceedings from time to time.
- To Sub-delegate all or any of the aforesaid powers to any other representative and I/We do hereby agree to ratify and confirm acts done by our above authorised representative or his substitute in the matter as my/our own acts, as if done by me/us for all intents and purposes.

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

For GREENWOOD ESTATES

Executed this 10th day of May 2015at Hyderabad

Partner

Signature

I the undersigned partner of M/s Hiregange & Associates, Chartered Accountants, do hereby declare that the said M/s Hiregange & Associates is a registered firm of Chartered Accountants and all its partners are Chartered Accountants holding certificate of practice and duly qualified to represent in above proceedings under Section 35Q of the Central Excises Act, 1944. I accept the above said appointment on behalf of M/s Hiregange & Associates. The firm will represent through any one or more of its partners or Staff members who are qualified to represent before the above authorities.

Dated: 10.05.2015For Hiregange & Associates

Chartered Accountants

Hiregange & Associates Chartered Accountants Hyderabad

<u>Address for service</u> :
Hiregange & Associates,
No. 1010, 26th Main,
Above Corporation Bank,
4th T Block, Jayanagar,
Bangalore- 560 041.

Sudhir V.S
Partner (M. No. 219109)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APELLATE TRIBUNAL BANGALORE

Sub: Appeal against the order of the Commissioner of Service Tax in Order-In-Original No. HYD-SVTAX-000-COM-02-14-15 dated 20.02.2015

I, Soham Modi, Partner of M/s Greenwood Estates,hereby authorize appoint Hiregange & Associates, Chartered Accountants, Bangalore or their partners and qualified staff who are authorised to act as authorised representative under the relevant provisions of the law, to do all or any of the following acts: -

- To act, appear and plead in the above noted proceedings before the above authorities or any other authorities before whom the same may be posted or heard and to file and take back documents.
- To sign, file verify and present pleadings, applications, appeals, cross-objections, revision, restoration, withdrawal and compromise applications, replies, objections and affidavits etc., as may be deemed necessary or proper in the above proceedings from time to time.
- To Sub-delegate all or any of the aforesaid powers to any other representative and I/We do hereby agree to ratify and confirm acts done by our above authorised representative or his substitute in the matter as my/our own acts, as if done by me/us for all intents and purposes.

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

Executed this 10th day of May, 2015 at Hyderabad

For GREENWOOD ESTATES

Partner

Signature

I the undersigned partner of M/s Hiregange & Associates, Chartered Accountants, do hereby declare that the said M/s Hiregange & Associates is a registered firm of Chartered Accountants and all its partners are Chartered Accountants holding certificate of practice and duly qualified to represent in above proceedings under Section 35Q of the Central Excises Act, 1944. I accept the above said appointment on behalf of M/s Hiregange & Associates. The firm will represent through any one or more of its partners or Staff members who are qualified to represent before the above authorities.

Dated: 10.05.2015

Address for service :

Hiregange & Associates,
No. 1010, 26th Main,
Above Corporation Bank,
4th T Block, Jayanagar,
Bangalore- 560 041

For Hiregange & Associates
Chartered Accountants

Rajesh Kumar T R,
Partner (M. No. 211159)

OC Dates:

Block	Flat Nos.	Chartered Engineer completion certificate date
A	101-112	14-Sep-11
A	201-212	14-Sep-11
A	301-312	14-Sep-11
A	401-412	14-Sep-11
A	501-512	14-Sep-11
A	113-120	14-Apr-12
A	213-220	14-Apr-12
A	313-320	14-Apr-12
A	413-420	14-Apr-12
A	513-520	14-Apr-12
A	121-134	1-Dec-12
A	221-234	1-Dec-12
A	321-334	1-Dec-12
A	421-434	1-Dec-12
A	521-534	1-Dec-12
B	101-506	20-Feb-13
C	101-529	11-Nov-10

GREENWOOD ESTATES								
SERVICE TAX PAYMENT DETILS								
Period : Jan'12 to Mar'14								
Sl. No	**Cheque Date**	**Cheque No**	**Cheque Amount**	**Challan No.**	**Challan Date**	**Paid Qtr**	**Paid for Year**	**Remarks**
1	02-06-2012	680048	200,000	11	02-Jun-12	Q1	2012	
2	09-06-2012	680096	200,000	14	13-Jun-12	Q1	2012	
3	16-06-2012	680104	200,000	62	20-Jun-12	Q1	2012	
4	22-06-2012	680116	236,916	61	28-Jun-12	Q1	2012	
5	01-12-2012	904666	50,000	15	10-Dec-12	Q2	2012	
6	08-12-2012	933826	50,000	11	15-Dec-12	Q2	2012	
7	15-12-2012	933989	50,000	2	28-Dec-12	Q2	2012	
8	22-12-2012	934107	50,000	8	15-Jan-12	Q2	2012	
9	28-01-2013	000392	50,000	6	09-Feb-13	Q2	2012	
10	09-02-2013	934255	200,000	27	27-Feb-13	Q2	2012	
11	16-02-2013	934266	200,000	28	27-Feb-13	Q2	2012	
12	15.04.13	001588	12,009	2	15.04.13	Q2	2012	
13	07-01-2013	*933942*	50,000	10	15-01-2013	Q3	2012	
14	02-02-2013	*000542*	50,000	7	09-02-2013	Q3	2012	
15	01-03-2013	*934268*	200,000	50	23-0213	Q3	2012	
16	02-03-2013	*001214*	200,000	23	20-03-2013	Q3	2012	
17	09-03-2013	*001218*	200,000	22	20-03-2013	Q3	2012	
18	16-03-2013	*001226*	200,000	24	26-03-2013	Q3	2012	
19	23-03-2013	*001230*	200,000	21	23-03-2013	Q3	2012	
20	19.04.13	*001600*	13,723	6	19.04.13	Q3	2012	
21	25.05.13	*001984*	200,000	14	25.05.13	Q4	2012	
22	25.05.13	*002079*	50,000	13	25.05.13	Q3	2012	
23	01.06.13	*001987*	200,000	31	01.06.13	Q4	2012	
24	01.06.13	*002099*	50,000	32	01.06.13	Q4	2012	
25	15.06.13	*002454*	250,000	12	15.06.13	Q4	2012	
26	22.06.13	*002455*	250,000	11	22.06.13	Q4	2012	
27	29.06.13	*000031*	250,000	27	29.06.13	Q4 - Q1	2012-2013	
28	05.07.13	*000502*	250,000	23	05.07.13	Q1	2013	
29	12.07.13	*000512*	250,000	11	13.07.13	Q1	2013	
30	19.07.13	*000526*	250,000	10	19.07.13	Q1	2013	
31	27.07.13	*000535*	127,897	9	27.07.13	Q1	2013	
32	17.08.13	*000556*	150,000	4	17.08.13	Q2-Q3	2013	
33	24.08.13	*000580*	70,000	4	24.08.13	Q2-Q3	2013	
34	01.09.13	*000825*	67,195	9	26.09.13	Q2-Q3	2013	
35	02.11.13	*000920*	1,831	7	09.11.13	Q2-Q3	2013	
36	03.02.14	*003226*	201,826	7	06.02.14	Q4	2013	
37	02.05.14	*002259*	50,000	2	06.05.14	Q1	2014	
38	02.05.14	*002260*	50,000	6	06.05.14	Q1	2014	
39	02.05.14	*002283*	40,023	7	06.05.14	Q1	2014	
			5,371,420					
	Q1	*Jan - Mar*						
	Q2	*Apr - Jun*						
	Q3	*Jul - Sep*						
	Q4	*Oct - Dec*						

Summary of receipts and estimate of tax liability.
GWE ST details Jan 12 to Mar 14 reworking 20-4-15 ver4.xlsx

Quarter & year	Sum of Case 1: Receipts towards agreement of construction and other taxable receipts.	Sum of Case 1: Estimate of tax liability on receipts towards agreement of construction and other taxable receipts.	Sum of Case 2: Receipts towards sale deed and agreement of construction for falts booked before completion	Sum of Case 2: Estimate of tax liability on receipts towards sale deed and agreement of construction for flats booked before completion
2012				
1. Jan-Mar	203,13,490	8,36,916	252,06,026	10,38,488
2. Apr-Jun	134,77,029	6,66,304	202,51,198	10,01,219
3. Jul-Sep	227,56,709	11,25,092	208,68,366	10,31,732
4. Oct-Dec	231,90,354	11,46,531	252,73,740	12,49,534
2013				
1. Jan-Mar	194,68,063	9,62,501	179,44,348	8,87,169
2. Apr-Jun	56,44,456	2,79,062	60,45,344	2,98,882
3. Jul-Sep	4,44,176	21,960	15,87,431	78,483
4. Oct-Dec	40,89,753	2,02,197	57,35,679	2,83,572
2014				
1. Jan-Mar	28,55,306	1,41,166	23,64,608	1,16,906
Grand Total	1122,39,336	53,81,730	1252,76,740	59,85,984

Block	Flat No	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts - ECs, Electricity bills, excess paid, etc.	Tax rate under works contract with composition	Case 1: Receipts towards agreement of construction and other taxable receipts.	Case 1: Estimate of tax liability on receipts towards agreement of construction and other taxable receipts.	Date of flat completion	Flats booked before completion (Yes = 1, No = 0)	Case 2: Receipts towards sale deed and agreement of construction for flats booked before completion	Case 2: Estimate of tax liability on receipts towards sale deed and agreement of construction for flats booked before completion
C	502	2622	02-01-2012	1,75,000	1,75,000					4.120	-	-	11-Nov-10	0	-	-
A	205	2617	02-01-2012	1,00,000	1,00,000					4.120	-	-	14-Sep-11	1	1,00,000	4,120
A	205	070039	02-01-2012	1,00,000	1,00,000					4.120	-	-	14-Sep-11	1	1,00,000	4,120
A	511	2621	02-01-2012	35,000				35,000		4.120	-	-	14-Sep-11	1	-	-
A	411	2624	03-01-2012	50,000	50,000					4.120	-	-	14-Sep-11	1	50,000	2,060
A	411	2615	03-01-2012	1,50,000	1,50,000					4.120	-	-	14-Sep-11	1	1,50,000	6,180
C	502	2623	03-01-2012	25,000	25,000					4.120	-	-	11-Nov-10	0	-	-
A	310	2631	04-01-2012	1,20,000	1,20,000					4.120	-	-	14-Sep-11	1	1,20,000	4,944
A	310	2632	04-01-2012	24,32,577	5,78,000	17,19,000	50,730	84,847		4.120	17,69,730	72,913	14-Sep-11	1	23,47,730	96,726
A	205	2630	05-01-2012	58,000	58,000					4.120	-	-	14-Sep-11	1	58,000	2,390
A	220	2628	05-01-2012	5,42,000	5,07,000	35,000				4.120	35,000	1,442	14-Apr-12	1	5,42,000	22,330
A	411	2627	05-01-2012	1,15,000	1,15,000					4.120	-	-	14-Sep-11	1	1,15,000	4,738
A	511	2626	05-01-2012	86,024				86,024		4.120	-	-	14-Sep-11	1	-	-
A	119	2633	06-01-2012	8,00,000	8,00,000					4.120	-	-	14-Apr-12	1	8,00,000	32,960
A	119	2636	07-01-2012	7,50,000	7,000	7,43,000				4.120	7,43,000	30,612	14-Apr-12	1	7,50,000	30,900
A	115	2634	09-01-2012	2,25,000		2,25,000				4.120	2,25,000	9,270	14-Apr-12	1	2,25,000	9,270
A	310	2635	09-01-2012	1,25,000				1,25,000		4.120	-	-	14-Sep-11	1	-	-
A	315	2643	10-01-2012	2,00,000		1,29,480		70,520		4.120	1,29,480	5,335	14-Apr-12	1	1,29,480	5,335
A	310	2638	10-01-2012	17,744				17,744		4.120	-	-	14-Sep-11	1	-	-
A	206	2637	11-01-2012	1,98,397				1,98,397		4.120	-	-	14-Sep-11	1	-	-
A	307	2640	12-01-2012	5,00,000		5,00,000				4.120	5,00,000	20,600	14-Sep-11	1	5,00,000	20,600
A	310	2639	12-01-2012	3,115				3,115		4.120	-	-	14-Sep-11	1	-	-
A	331	2600	13-01-2012	25,000	25,000					4.120	-	-	1-Dec-12	1	25,000	1,030
B	306	2645	16-01-2012	25,000	25,000					4.120	-	-	20-Feb-13	1	25,000	1,030
A	307	2646	17-01-2012	3,20,000		42,729		2,77,271		4.120	42,729	1,760	14-Sep-11	1	42,729	1,760
B	306	2652	18-01-2012	2,00,000	2,00,000					4.120	-	-	20-Feb-13	1	2,00,000	8,240
A	514	2650	18-01-2012	3,22,432		3,22,432				4.120	3,22,432	13,284	14-Apr-12	1	3,22,432	13,284
A	514	2651	18-01-2012	42,308		42,308				4.120	42,308	1,743	14-Apr-12	1	42,308	1,743
A	123	2647	18-01-2012	25,000	25,000					4.120	-	-	1-Dec-12	1	25,000	1,030
A	123	2648	19-01-2012	2,00,000	2,00,000					4.120	-	-	1-Dec-12	1	2,00,000	8,240
A	305	2653	20-01-2012	16,68,434	8,00,000	8,68,434				4.120	8,68,434	35,779	14-Sep-11	1	16,68,434	68,739
A	305	2654	20-01-2012	1,50,000		1,50,000				4.120	1,50,000	6,180	14-Sep-11	1	1,50,000	6,180
A	305	2655	20-01-2012	1,12,862		1,12,862				4.120	1,12,862	4,650	14-Sep-11	1	1,12,862	4,650
A	304	2656	20-01-2012	10,000				10,000		4.120	-	-	14-Sep-11	1	-	-
A	205	2659	23-01-2012	1,00,000	1,00,000					4.120	-	-	14-Sep-11	1	1,00,000	4,120
A	205	2660	23-01-2012	1,00,000	1,00,000					4.120	-	-	14-Sep-11	1	1,00,000	4,120
A	415	2663	25-01-2012	3,89,800		3,89,800				4.120	3,89,800	16,060	14-Apr-12	1	3,89,800	16,060
A	220	2676	25-01-2012	1,00,000	-	1,00,000				4.120	1,00,000	4,120	14-Apr-12	1	1,00,000	4,120

Block	Flat No	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts - ECs, Electricity bills, excess paid, etc.	Tax rate under works contract with composition	Case 1: Receipts towards agreement of construction and other taxable receipts.	Case 1: Estimate of tax liability on receipts towards agreement of construction and other taxable receipts.	Date of flat completion	Flats booked before completion (Yes = 1, No = 0)	Case 2: Receipts towards sale deed and agreement of construction for flats booked before completion	Case 2: Estimate of tax liability on receipts towards sale deed and agreement of construction for flats booked before completion
C	502	2667	30-01-2012	4,00,000	4,00,000					4.120	-	-	11-Nov-10	0	-	-
A	319	2665	31-01-2012	14,35,491	8,30,000	6,05,491				4.120	6,05,491	24,946	14-Apr-12	1	14,35,491	59,142
C	423	2668	02-02-2012	83,000		83,000				4.120	83,000	3,420	11-Nov-10	0	-	-
A	119	2670	03-02-2012	3,80,000		3,80,000				4.120	3,80,000	15,656	14-Apr-12	1	3,80,000	15,656
A	330	2673	06-02-2012	25,000	25,000					4.120	-	-	1-Dec-12	1	25,000	1,030
A	407	2671	07-02-2012	4,50,000		2,72,662	68,347	1,08,991		4.120	3,41,009	14,050	14-Sep-11	1	3,41,009	14,050
A	302	2675	07-02-2012	2,00,000		2,00,000				4.120	2,00,000	8,240	14-Sep-11	0	-	-
A	122	2666	07-02-2012	4,00,000		4,00,000				4.120	4,00,000	16,480	1-Dec-12	1	4,00,000	16,480
C	103	2685	07-02-2012	25,000	25,000					4.120	-	-	11-Nov-10	0	-	-
A	218	2679	08-02-2012	1,50,000		1,50,000				4.120	1,50,000	6,180	14-Apr-12	1	1,50,000	6,180
A	302	2681	09-02-2012	2,30,000		2,07,221		22,779		4.120	2,07,221	8,538	14-Sep-11	0	-	-
C	109	2680	09-02-2012	24,51,677	7,47,000	17,04,677				4.120	17,04,677	70,233	11-Nov-10	0	-	-
A	103	2682	10-02-2012	25,000	25,000					4.120	-	-	14-Sep-11	1	25,000	1,030
C	416	2683	10-02-2012	50,000		50,000				4.120	50,000	2,060	11-Nov-10	0	-	-
C	416	2684	10-02-2012	50,000		50,000				4.120	50,000	2,060	11-Nov-10	0	-	-
A	203	2672	10-02-2012	79,397				79,397		4.120	-	-	14-Sep-11	1	-	-
C	103	2685	13-02-2012	2,50,000	2,50,000					4.120	-	-	11-Nov-10	0	-	-
A	132	2657	13-02-2012	3,66,333		3,66,333				4.120	3,66,333	15,093	1-Dec-12	1	3,66,333	15,093
C	421	2687	14-02-2012	67,000			25,111	41,889		4.120	25,111	1,035	11-Nov-10	0	-	-
A	330	2686	14-02-2012	2,00,000	2,00,000					4.120	-	-	1-Dec-12	1	2,00,000	8,240
A	331	2691	15-02-2012	2,00,000	2,00,000					4.120	-	-	1-Dec-12	1	2,00,000	8,240
A	211	2692	15-02-2012	4,64,188		4,64,188				4.120	4,64,188	19,125	14-Sep-11	1	4,64,188	19,125
A	326	2689	15-02-2012	4,00,000	1,47,000	2,53,000				4.120	2,53,000	10,424	1-Dec-12	1	4,00,000	16,480
A	322	2693	16-02-2012	63,380	63,380					4.120	-	-	1-Dec-12	1	63,380	2,611
A	322	2694	16-02-2012	1,75,000	1,75,000					4.120	-	-	1-Dec-12	1	1,75,000	7,210
A	305	2688	17-02-2012	4,05,566		4,05,566				4.120	4,05,566	16,709	14-Sep-11	1	4,05,566	16,709
C	416	2695	17-02-2012	5,14,000		2,34,000	1,100	2,78,900		4.120	2,35,100	9,686	11-Nov-10	0	-	-
C	223	2698	18-02-2012	49,900	49,900					4.120	-	-	11-Nov-10	0	-	-
C	223	2700	18-02-2012	49,900	49,900					4.120	-	-	11-Nov-10	0	-	-
A	407	2697	18-02-2012	19,165				19,165		4.120	-	-	14-Sep-11	1	-	-
A	314	2704	22-02-2012	1,97,000		1,97,000	-			4.120	1,97,000	8,116	14-Apr-12	1	1,97,000	8,116
A	201	2701	22-02-2012	1,44,493				1,44,493		4.120	-	-	14-Sep-11	1	-	-
A	431	2703	22-02-2012	25,000	25,000					4.120	-	-	1-Dec-12	1	25,000	1,030
A	322	2705	23-02-2012	8,25,000	6,93,620	1,31,380				4.120	1,31,380	5,413	1-Dec-12	1	8,25,000	33,990
A	430	2702	23-02-2012	25,000	25,000					4.120	-	-	1-Dec-12	1	25,000	1,030
A	220	2706	25-02-2012	1,00,000	-	1,00,000				4.120	1,00,000	4,120	14-Apr-12	1	1,00,000	4,120
C	502	2709	27-02-2012	4,00,000	4,00,000					4.120	-	-	11-Nov-10	0	-	-
A	119	2708	27-02-2012	6,45,000		6,45,000				4.120	6,45,000	26,574	14-Apr-12	1	6,45,000	26,574

Block	Flat No	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts - ECs, Electricity bills, excess paid, etc.	Tax rate under works contract with composition	Case 1: Receipts towards agreement of construction and other taxable receipts.	Case 1: Estimate of tax liability on receipts towards agreement of construction and other taxable receipts.	Date of flat completion	Flats booked before completion (Yes = 1, No = 0)	Case 2: Receipts towards sale deed and agreement of construction for flats booked before completion	Case 2: Estimate of tax liability on receipts towards sale deed and agreement of construction for flats booked before completion
A	216	2712	27-02-2012	25,000	25,000					4.120	-	-	14-Apr-12	1	25,000	1,030
A	416	2707	28-02-2012	25,000	25,000					4.120	-	-	14-Apr-12	1	25,000	1,030
A	506	2714	03-03-2012	2,66,000		2,04,750	7,780	53,470		4.120	2,12,530	8,756	14-Sep-11	1	2,12,530	8,756
A	316	2713	05-03-2012	1,00,000	1,00,000					4.120	-	-	14-Apr-12	1	1,00,000	4,120
A	201	2715	05-03-2012	430				430		4.120	-	-	14-Sep-11	1	-	-
A	506	2717	07-03-2012	78,785				78,785		4.120	-	-	14-Sep-11	1	-	-
C	423	2716	07-03-2012	1,00,000		98,132	1,868			4.120	1,00,000	4,120	11-Nov-10	0	-	-
C	109	2718	09-03-2012	60,790		60,790				4.120	60,790	2,505	11-Nov-10	0	-	-
A	431	2719	09-03-2012	2,00,000	2,00,000					4.120	-	-	1-Dec-12	1	2,00,000	8,240
A	214	2720	10-03-2012	2,00,000		2,00,000				4.120	2,00,000	8,240	14-Apr-12	1	2,00,000	8,240
C	210	2723	10-03-2012	1,000				1,000		4.120	-	-	11-Nov-10	0	-	-
C	119	2726	12-03-2012	33,300	33,300					4.120	-	-	11-Nov-10	0	-	-
C	119	2727	12-03-2012	1,58,000	1,58,000					4.120	-	-	11-Nov-10	0	-	-
A	416	2728	13-03-2012	2,00,000	2,00,000					4.120	-	-	14-Apr-12	1	2,00,000	8,240
A	216	2734	14-03-2012	2,00,000	2,00,000					4.120	-	-	14-Apr-12	1	2,00,000	8,240
A	430	2737	14-03-2012	2,00,000	2,00,000					4.120	-	-	1-Dec-12	1	2,00,000	8,240
A	216	2735	15-03-2012	1,00,000	1,00,000					4.120	-	-	14-Apr-12	1	1,00,000	4,120
C	119	2740	15-03-2012	8,19,200	5,83,700	2,35,500				4.120	2,35,500	9,703	11-Nov-10	0	-	-
C	119	2739	15-03-2012	5,45,800		5,45,800				4.120	5,45,800	22,487	11-Nov-10	0	-	-
A	411	2742	16-03-2012	29,42,292	10,57,000	18,85,292				4.120	18,85,292	77,674	14-Sep-11	1	29,42,292	1,21,222
C	508	2741	19-03-2012	13,132				13,132		4.120	-	-	11-Nov-10	0	-	-
A	316	2743	19-03-2012	1,25,000	1,25,000					4.120	-	-	14-Apr-12	1	1,25,000	5,150
A	432	2744	19-03-2012	25,000	25,000					4.120	-	-	1-Dec-12	1	25,000	1,030
A	316	2745	20-03-2012	1,00,000	1,00,000					4.120	-	-	14-Apr-12	1	1,00,000	4,120
C	423	2746	21-03-2012	1,45,000		-	50,265	94,735		4.120	50,265	2,071	11-Nov-10	0	-	-
A	415	2748	22-03-2012	3,89,900		3,89,900				4.120	3,89,900	16,064	14-Apr-12	1	3,89,900	16,064
C	422	2751	23-03-2012	25,000	25,000					4.120	-	-	11-Nov-10	0	-	-
A	205	2750	24-03-2012	14,74,479	5,42,000	9,32,479				4.120	9,32,479	38,418	14-Sep-11	1	14,74,479	60,749
C	514	2759	26-03-2012	2,00,000		2,00,000				4.120	2,00,000	8,240	11-Nov-10	0	-	-
A	220	2753	26-03-2012	1,00,000	-	1,00,000				4.120	1,00,000	4,120	14-Apr-12	1	1,00,000	4,120
A	507	2752	26-03-2012	4,55,554		1,17,283	1,00,496	2,37,775		4.120	2,17,779	8,972	14-Sep-11	1	2,17,779	8,972
A	411	2749	26-03-2012	59,708		59,708				4.120	59,708	2,460	14-Sep-11	1	59,708	2,460
A	122	2757	26-03-2012	2,00,000		2,00,000				4.120	2,00,000	8,240	1-Dec-12	1	2,00,000	8,240
A	122	2758	26-03-2012	1,45,000		1,45,000				4.120	1,45,000	5,974	1-Dec-12	1	1,45,000	5,974
A	418	2766	27-03-2012	11,00,000		8,95,000		2,05,000		4.120	8,95,000	36,874	14-Apr-12	1	8,95,000	36,874
A	314	2763	29-03-2012	2,74,777			48,322	2,26,455		4.120	48,322	1,991	14-Apr-12	1	48,322	1,991
A	315	2760	29-03-2012	60,311				60,311		4.120	-	-	14-Apr-12	1	-	-
A	220	2761	29-03-2012	6,00,000	-	6,00,000				4.120	6,00,000	24,720	14-Apr-12	1	6,00,000	24,720

Block	Flat No	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts - ECs, Electricity bills, excess paid, etc.	Tax rate under works contract with composition	Case 1: Receipts towards agreement of construction and other taxable receipts.	Case 1: Estimate of tax liability on receipts towards agreement of construction and other taxable receipts.	Date of flat completion	Flats booked before completion (Yes = 1, No = 0)	Case 2: Receipts towards sale deed and agreement of construction for flats booked before completion	Case 2: Estimate of tax liability on receipts towards sale deed and agreement of construction for flats booked before completion
C	426	2764	29-03-2012	3,28,000		3,28,000				4.120	3,28,000	13,514	11-Nov-10	0	-	-
C	502	2767	29-03-2012	4,00,000		4,00,000				4.120	4,00,000	16,480	11-Nov-10	0	-	-
A	115	2765	30-03-2012	1,950		1,950				4.120	1,950	80	14-Apr-12	1	1,950	80
A	115	2762	30-03-2012	2,50,833		58,116	22,208	1,70,509		4.120	80,324	3,309	14-Apr-12	1	80,324	3,309
C	514	2770	02-04-2012	68,960	-	-	-	66,000	2,960	4.944	-	-	11-Nov-10	0	-	-
A	218	2769	03-04-2012	2,50,000	-	2,50,000	-	-	-	4.944	2,50,000	12,360	14-Apr-12	1	2,50,000	12,360
A	416	2771	03-04-2012	1,60,000	1,60,000	-	-	-	-	4.944	-	-	14-Apr-12	1	1,60,000	7,910
A	422	2774	04-04-2012	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	1	25,000	1,236
A	523	2772	04-04-2012	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	1	25,000	1,236
A	330	2731	07-04-2012	60,000	60,000	-	-	-	-	4.944	-	-	1-Dec-12	1	60,000	2,966
A	330	2732	07-04-2012	90,000	90,000	-	-	-	-	4.944	-	-	1-Dec-12	1	90,000	4,450
A	115	2765	09-04-2012	1,950	-	-	-	-	1,950	4.944	-	-	14-Apr-12	1	-	-
A	316	2791	09-04-2012	50,000	50,000	-	-	-	-	4.944	-	-	14-Apr-12	1	50,000	2,472
A	316	2792	09-04-2012	50,000	50,000	-	-	-	-	4.944	-	-	14-Apr-12	1	50,000	2,472
A	316	2793	09-04-2012	50,000	50,000	-	-	-	-	4.944	-	-	14-Apr-12	1	50,000	2,472
A	119	2778	11-04-2012	3,52,405	-	1,17,000	58,777	1,49,150	27,478	4.944	1,75,777	8,690	14-Apr-12	1	1,75,777	8,690
A	213	2777	11-04-2012	25,000	25,000	-	-	-	-	4.944	-	-	14-Apr-12	1	25,000	1,236
A	224	2775	11-04-2012	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	1	25,000	1,236
C	125	2790	11-04-2012	64,486	-	-	-	2,720	61,766	4.944	-	-	11-Nov-10	0	-	-
A	132	2658	13-04-2012	3,66,333	-	3,66,333	-	-	-	4.944	3,66,333	18,112	1-Dec-12	1	3,66,333	18,112
A	430	2788	16-04-2012	3,42,000	3,42,000	-	-	-	-	4.944	-	-	1-Dec-12	1	3,42,000	16,908
A	316	2658	17-04-2012	15,00,000	5,50,000	9,50,000	-	-	-	4.944	9,50,000	46,968	14-Apr-12	1	15,00,000	74,160
A	523	2786	17-04-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	2,00,000	9,888
C	221	2787	17-04-2012	1,000	-	-	-	-	1,000	4.944	-	-	11-Nov-10	0	-	-
A	216	2822	18-04-2012	1,00,000	1,00,000	-	-	-	-	4.944	-	-	14-Apr-12	1	1,00,000	4,944
A	216	2823	18-04-2012	1,00,000	1,00,000	-	-	-	-	4.944	-	-	14-Apr-12	1	1,00,000	4,944
A	302	2780	18-04-2012	34,071	-	-	-	-	34,071	4.944	-	-	14-Sep-11	0	-	-
A	431	2795	20-04-2012	3,42,000	3,42,000	-	-	-	-	4.944	-	-	1-Dec-12	1	3,42,000	16,908
A	119	2811	24-04-2012	58,777	-	-	-	-	58,777	4.944	-	-	14-Apr-12	1	-	-
A	205	2802	24-04-2012	5,89,756	-	5,60,021	27,435	360	1,940	4.944	5,87,456	29,044	14-Sep-11	1	5,87,456	29,044
A	213	2801	24-04-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	14-Apr-12	1	2,00,000	9,888
A	224	2794	24-04-2012	1,50,000	1,50,000	-	-	-	-	4.944	-	-	1-Dec-12	1	1,50,000	7,416
A	314	2799	24-04-2012	2,351	-	-	-	2,351	-	4.944	-	-	14-Apr-12	1	-	-
A	319	2800	24-04-2012	10,12,949	-	10,12,949	-	-	-	4.944	10,12,949	50,080	14-Apr-12	1	10,12,949	50,080
A	432	2797	24-04-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	2,00,000	9,888
A	514	2796	24-04-2012	4,38,794	-	4,38,794	-	-	-	4.944	4,38,794	21,694	14-Apr-12	1	4,38,794	21,694
A	220	2803	25-04-2012	1,00,000	-	1,00,000	-	-	-	4.944	1,00,000	4,944	14-Apr-12	1	1,00,000	4,944
A	514	2806	26-04-2012	5,71,691	-	2,86,106	54,778	1,47,075	83,732	4.944	3,40,884	16,853	14-Apr-12	1	3,40,884	16,853

Block	Flat No	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts - ECs, Electricity bills, excess paid, etc.	Tax rate under works contract with composition	Case 1: Receipts towards agreement of construction and other taxable receipts.	Case 1: Estimate of tax liability on receipts towards agreement of construction and other taxable receipts.	Date of flat completion	Flats booked before completion (Yes = 1, No = 0)	Case 2: Receipts towards sale deed and agreement of construction for flats booked before completion	Case 2: Estimate of tax liability on receipts towards sale deed and agreement of construction for flats booked before completion
A	415	2808	28-04-2012	2,96,846	-	1,16,900	94,605	85,341	-	4.944	2,11,505	10,457	14-Apr-12	1	2,11,505	10,457
C	502	2812	28-04-2012	4,00,000	-	4,00,000	-	-	-	4.944	4,00,000	19,776	11-Nov-10	0	-	-
C	319	2810	02-05-2012	1,000	-	-	-	-	1,000	4.944	-	-	11-Nov-10	0	-	-
A	319	2813	03-05-2012	1,00,000	-	1,00,000	-	-	-	4.944	1,00,000	4,944	14-Apr-12	1	1,00,000	4,944
A	319	2814	03-05-2012	45,152	-	560	44,592	-	-	4.944	45,152	2,232	14-Apr-12	1	45,152	2,232
A	319	2815	03-05-2012	2,00,000	-	-	14,185	1,47,075	38,740	4.944	14,185	701	14-Apr-12	1	14,185	701
C	103	2807	03-05-2012	5,33,000	5,33,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
C	103	2818	03-05-2012	7,37,000	2,17,000	5,20,000	-	-	-	4.944	5,20,000	25,709	11-Nov-10	0	-	-
C	103	2819	03-05-2012	1,00,000	-	1,00,000	-	-	-	4.944	1,00,000	4,944	11-Nov-10	0	-	-
A	107	2816	07-05-2012	2,00,000	-	2,00,000	-	-	-	4.944	2,00,000	9,888	14-Sep-11	0	-	-
A	107	2817	07-05-2012	1,25,000	-	1,25,000	-	-	-	4.944	1,25,000	6,180	14-Sep-11	0	-	-
A	220	2821	08-05-2012	1,50,000	-	1,50,000	-	-	-	4.944	1,50,000	7,416	14-Apr-12	1	1,50,000	7,416
A	305	2824	08-05-2012	10,063	-	-	-	9,763	300	4.944	-	-	14-Sep-11	1	-	-
A	422	2827	08-05-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	2,00,000	9,888
C	125	2828	08-05-2012	1,315	-	-	-	-	1,315	4.944	-	-	11-Nov-10	0	-	-
C	208	2826	08-05-2012	2,56,074	-	40,248	24,343	1,10,985	80,498	4.944	64,591	3,193	11-Nov-10	0	-	-
C	201	2829	09-05-2012	32,912	-	-	-	-	32,912	4.944	-	-	11-Nov-10	0	-	-
A	411	2820	11-05-2012	51,715	-	-	51,715	-	-	4.944	51,715	2,557	14-Sep-11	1	51,715	2,557
A	218	2833	14-05-2012	1,00,000	-	89,750	10,250	-	-	4.944	1,00,000	4,944	14-Apr-12	1	1,00,000	4,944
A	213	2831	16-05-2012	1,69,000	1,69,000	-	-	-	-	4.944	-	-	14-Apr-12	1	1,69,000	8,355
A	507	2834	16-05-2012	50,000	-	-	-	-	50,000	4.944	-	-	14-Sep-11	1	-	-
A	431	2839	18-05-2012	4,00,000	4,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	4,00,000	19,776
A	218	2840	19-05-2012	1,00,000	-	-	46,232	53,768	-	4.944	46,232	2,286	14-Apr-12	1	46,232	2,286
A	224	2846	21-05-2012	50,000	50,000	-	-	-	-	4.944	-	-	1-Dec-12	1	50,000	2,472
A	523	2845	21-05-2012	3,44,000	3,44,000	-	-	-	-	4.944	-	-	1-Dec-12	1	3,44,000	17,007
A	216	2843	22-05-2012	11,29,600	5,00,000	6,29,600	-	-	-	4.944	6,29,600	31,127	14-Apr-12	1	11,29,600	55,847
A	216	2844	22-05-2012	8,70,400	-	8,70,400	-	-	-	4.944	8,70,400	43,033	14-Apr-12	1	8,70,400	43,033
A	218	2847	24-05-2012	1,45,000	-	-	-	93,295	51,705	4.944	-	-	14-Apr-12	1	-	-
A	220	2849	25-05-2012	1,00,000	-	1,00,000	-	-	-	4.944	1,00,000	4,944	14-Apr-12	1	1,00,000	4,944
C	106	2848	26-05-2012	25,000	25,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
C	426	2850	26-05-2012	1,90,311	-	13,000	9,240	1,06,050	62,021	4.944	22,240	1,100	11-Nov-10	0	-	-
A	215	2853	28-05-2012	4,54,970	-	2,86,111	74,283	41,013	53,563	4.944	3,60,394	17,818	14-Apr-12	1	3,60,394	17,818
A	432	2858	28-05-2012	3,49,000	3,49,000	-	-	-	-	4.944	-	-	1-Dec-12	1	3,49,000	17,255
A	218	2860	29-05-2012	46,591	-	-	-	-	46,591	4.944	-	-	14-Apr-12	1	-	-
A	322	2861	30-05-2012	8,00,000	-	8,00,000	-	-	-	4.944	8,00,000	39,552	1-Dec-12	1	8,00,000	39,552
A	326	2833	30-05-2012	4,00,000	-	4,00,000	-	-	-	4.944	4,00,000	19,776	1-Dec-12	1	4,00,000	19,776
A	516	2862	30-05-2012	25,000	25,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	516	2863	30-05-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-

Block	Flat No	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts - ECs, Electricity bills, excess paid, etc.	Tax rate under works contract with composition	Case 1: Receipts towards agreement of construction and other taxable receipts.	Case 1: Estimate of tax liability on receipts towards agreement of construction and other taxable receipts.	Date of flat completion	Flats booked before completion (Yes = 1, No = 0)	Case 2: Receipts towards sale deed and agreement of construction for flats booked before completion	Case 2: Estimate of tax liability on receipts towards sale deed and agreement of construction for flats booked before completion
C	502	2866	30-05-2012	4,00,000	-	4,00,000	-	-	-	4.944	4,00,000	19,776	11-Nov-10	0	-	-
A	324	2841	02-06-2012	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	1	25,000	1,236
C	106	2867	06-06-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
A	518	2869	08-06-2012	5,00,000	5,00,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	316	2870	09-06-2012	5,00,000	-	5,00,000	-	-	-	4.944	5,00,000	24,720	14-Apr-12	1	5,00,000	24,720
A	132	2872	12-06-2012	2,46,333	-	2,46,333	-	-	-	4.944	2,46,333	12,179	1-Dec-12	1	2,46,333	12,179
B	306	2883	13-06-2012	12,22,625	6,95,000	5,27,625	-	-	-	4.944	5,27,625	26,086	20-Feb-13	1	12,22,625	60,447
A	132	2881	14-06-2012	1,18,231	-	1,18,231	-	-	-	4.944	1,18,231	5,845	1-Dec-12	1	1,18,231	5,845
A	132	2882	14-06-2012	1,769	-	1,769	-	-	-	4.944	1,769	87	1-Dec-12	1	1,769	87
A	423	2875	14-06-2012	15,28,365	11,47,000	3,81,365	-	-	-	4.944	3,81,365	18,855	1-Dec-12	1	15,28,365	75,562
A	430	2874	14-06-2012	5,000	5,000	-	-	-	-	4.944	-	-	1-Dec-12	1	5,000	247
A	430	2880	14-06-2012	1,43,559	1,43,559	-	-	-	-	4.944	-	-	1-Dec-12	1	1,43,559	7,098
A	518	2878	14-06-2012	25,000	25,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
C	103	2879	14-06-2012	7,75,000	-	7,75,000	-	-	-	4.944	7,75,000	38,316	11-Nov-10	0	-	-
A	430	2884	18-06-2012	73,000	73,000	-	-	-	-	4.944	-	-	1-Dec-12	1	73,000	3,609
A	430	2888	19-06-2012	8,00,000	5,83,441	2,16,559	-	-	-	4.944	2,16,559	10,707	1-Dec-12	1	8,00,000	39,552
A	516	2886	19-06-2012	2,75,000	2,75,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	220	2892	21-06-2012	55,541	-	55,541	-	-	-	4.944	55,541	2,746	14-Apr-12	1	55,541	2,746
A	416	2893	21-06-2012	12,69,440	6,40,000	6,29,440	-	-	-	4.944	6,29,440	31,120	14-Apr-12	1	12,69,440	62,761
A	215	2894	22-06-2012	41,000	-	-	-	-	41,000	4.944	-	-	14-Apr-12	1	-	-
A	422	2906	25-06-2012	4,13,000	4,13,000	-	-	-	-	4.944	-	-	1-Dec-12	1	4,13,000	20,419
A	220	2898	26-06-2012	22,720	-	22,720	-	-	-	4.944	22,720	1,123	14-Apr-12	1	22,720	1,123
A	220	2900	26-06-2012	25,000	-	25,000	-	-	-	4.944	25,000	1,236	14-Apr-12	1	25,000	1,236
A	415	2905	26-06-2012	1,44,498	-	-	-	61,734	82,764	4.944	-	-	14-Apr-12	1	-	-
A	516	2889	26-06-2012	3,00,000	3,00,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	220	2902	27-06-2012	25,000	-	25,000	-	-	-	4.944	25,000	1,236	14-Apr-12	1	25,000	1,236
A	220	2901	28-06-2012	25,000	-	19,239	-	5,761	-	4.944	19,239	951	14-Apr-12	1	19,239	951
A	224	2895	28-06-2012	1,00,000	1,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	1,00,000	4,944
A	331	2907	29-06-2012	4,00,000	4,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	4,00,000	19,776
A	523	2908	30-06-2012	4,00,000	4,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	4,00,000	19,776
C	102	3093	30-06-2012	25,000	25,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
C	105	2897	30-06-2012	25,000	25,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
A	224	2910	03-07-2012	9,00,000	7,00,000	2,00,000	-	-	-	4.944	2,00,000	9,888	1-Dec-12	1	9,00,000	44,496
A	422	2911	03-07-2012	13,30,000	7,34,000	5,96,000	-	-	-	4.944	5,96,000	29,466	1-Dec-12	1	13,30,000	65,755
A	324	2912	04-07-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	2,00,000	9,888
A	516	2890	05-07-2012	2,40,000	2,25,000	15,000	-	-	-	4.944	15,000	742	14-Apr-12	0	-	-
A	516	2891	05-07-2012	2,10,000	-	2,10,000	-	-	-	4.944	2,10,000	10,382	14-Apr-12	0	-	-
C	103	2915	05-07-2012	1,00,000	-	97,500	-	-	2,500	4.944	97,500	4,820	11-Nov-10	0	-	-

Block	Flat No	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts - ECs, Electricity bills, excess paid, etc.	Tax rate under works contract with composition	Case 1: Receipts towards agreement of construction and other taxable receipts.	Case 1: Estimate of tax liability on receipts towards agreement of construction and other taxable receipts.	Date of flat completion	Flats booked before completion (Yes = 1, No = 0)	Case 2: Receipts towards sale deed and agreement of construction for flats booked before completion	Case 2: Estimate of tax liability on receipts towards sale deed and agreement of construction for flats booked before completion
C	118	2913	05-07-2012	1,01,752	1,01,752	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
A	224	2921	07-07-2012	1,17,000	-	1,17,000	-	-	-	4.944	1,17,000	5,784	1-Dec-12	1	1,17,000	5,784
C	106	2919	07-07-2012	8,00,000	8,00,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
A	330	2938	10-07-2012	28,03,617	9,97,000	18,06,617	-	-	-	4.944	18,06,617	89,319	1-Dec-12	1	28,03,617	1,38,611
A	523	2929	10-07-2012	1,00,000	1,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	1,00,000	4,944
C	105	2909	10-07-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
C	118	2828	10-07-2012	6,28,000	-	5,75,248	36,393	16,359	-	4.944	6,11,641	30,240	11-Nov-10	0	-	-
C	118	2927	10-07-2012	13,72,000	1,45,248	12,26,752	-	-	-	4.944	12,26,752	60,651	11-Nov-10	0	-	-
A	522	2924	11-07-2012	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	1	25,000	1,236
A	531	2925	11-07-2012	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	1	25,000	1,236
A	522	2931	16-07-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	2,00,000	9,888
A	531	2930	16-07-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	2,00,000	9,888
A	314	2936	18-07-2012	1,50,000	-	-	-	68,269	81,731	4.944	-	-	14-Apr-12	1	-	-
A	413	2935	18-07-2012	25,000	25,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	518	2933	21-07-2012	3,50,000	3,50,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	518	2934	21-07-2012	1,00,000	1,00,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	416	2940	24-07-2012	8,58,041	-	8,58,041	-	-	-	4.944	8,58,041	42,422	14-Apr-12	1	8,58,041	42,422
A	413	2939	26-07-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	516	2941	26-07-2012	4,50,000	-	4,50,000	-	-	-	4.944	4,50,000	22,248	14-Apr-12	0	-	-
A	532	2944	26-07-2012	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	1	25,000	1,236
C	103	2943	26-07-2012	32,460	-	-	-	-	32,460	4.944	-	-	11-Nov-10	0	-	-
C	502	2942	26-07-2012	2,54,500	-	2,54,500	-	-	-	4.944	2,54,500	12,582	11-Nov-10	0	-	-
A	332	2945	27-07-2012	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	1	25,000	1,236
A	327	2961	02-08-2012	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	1	25,000	1,236
A	316	2949	03-08-2012	3,50,000	-	88,724	-	36,775	2,24,501	4.944	88,724	4,387	14-Apr-12	1	88,724	4,387
A	316	2950	03-08-2012	9,276	-	9,276	-	-	-	4.944	9,276	459	14-Apr-12	1	9,276	459
A	518	2948	03-08-2012	7,50,000	3,97,000	3,53,000	-	-	-	4.944	3,53,000	17,452	14-Apr-12	0	-	-
A	223	2952	04-08-2012	4,67,800	-	4,67,800	-	-	-	4.944	4,67,800	23,128	1-Dec-12	1	4,67,800	23,128
A	107	2955	06-08-2012	2,00,000	-	2,00,000	-	-	-	4.944	2,00,000	9,888	14-Sep-11	0	-	-
A	107	2956	06-08-2012	1,24,000	-	1,24,000	-	-	-	4.944	1,24,000	6,131	14-Sep-11	0	-	-
A	516	2953	06-08-2012	3,00,000	-	3,00,000	-	-	-	4.944	3,00,000	14,832	14-Apr-12	0	-	-
A	226	2954	07-08-2012	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	1	25,000	1,236
C	103	2957	07-08-2012	49,415	-	-	-	-	49,415	4.944	-	-	11-Nov-10	0	-	-
C	103	2958	07-08-2012	25,000	-	-	-	-	25,000	4.944	-	-	11-Nov-10	0	-	-
C	105	2960	10-08-2012	3,57,000	3,57,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
A	226	2964	14-08-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	2,00,000	9,888
A	523	2963	14-08-2012	10,70,000	3,03,000	7,67,000	-	-	-	4.944	7,67,000	37,920	1-Dec-12	1	10,70,000	52,901
C	119	2962	14-08-2012	5,85,000	-	5,83,700	1,300	-	-	4.944	5,85,000	28,922	11-Nov-10	0	-	-

Block	Flat No	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts - ECs, Electricity bills, excess paid, etc.	Tax rate under works contract with composition	Case 1: Receipts towards agreement of construction and other taxable receipts.	Case 1: Estimate of tax liability on receipts towards agreement of construction and other taxable receipts.	Date of flat completion	Flats booked before completion (Yes = 1, No = 0)	Case 2: Receipts towards sale deed and agreement of construction for flats booked before completion	Case 2: Estimate of tax liability on receipts towards sale deed and agreement of construction for flats booked before completion
C	307	2965	16-08-2012	2,00,000	-	1,11,100	-	88,900	-	4.944	1,11,100	5,493	11-Nov-10	0	-	-
A	224	2896	17-08-2012	1,00,000	-	1,00,000	-	-	-	4.944	1,00,000	4,944	1-Dec-12	1	1,00,000	4,944
A	332	2966	17-08-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	2,00,000	9,888
A	416	2970	18-08-2012	1,15,000	-	66,519	15,498	32,538	445	4.944	82,017	4,055	14-Apr-12	1	82,017	4,055
C	105	2971	18-08-2012	1,68,132	1,68,132	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
A	532	2972	22-08-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	2,00,000	9,888
C	119	2975	22-08-2012	40,000	-	-	40,000	-	-	4.944	40,000	1,978	11-Nov-10	0	-	-
A	213	2974	23-08-2012	21,93,239	6,31,000	15,47,500	14,739	-	-	4.944	15,62,239	77,237	14-Apr-12	1	21,93,239	1,08,434
A	223	2976	23-08-2012	2,07,500	-	2,07,500	-	-	-	4.944	2,07,500	10,259	1-Dec-12	1	2,07,500	10,259
A	230	2982	23-08-2012	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	1	25,000	1,236
A	431	2979	24-08-2012	5,00,000	4,05,000	95,000	-	-	-	4.944	95,000	4,697	1-Dec-12	1	5,00,000	24,720
A	522	2978	24-08-2012	3,65,000	3,65,000	-	-	-	-	4.944	-	-	1-Dec-12	1	3,65,000	18,046
A	531	2977	24-08-2012	3,65,000	3,65,000	-	-	-	-	4.944	-	-	1-Dec-12	1	3,65,000	18,046
C	105	2980	25-08-2012	16,74,000	6,21,868	10,52,132	-	-	-	4.944	10,52,132	52,017	11-Nov-10	0	-	-
C	119	2981	25-08-2012	1,23,350	-	-	1,349	1,14,388	7,613	4.944	1,349	67	11-Nov-10	0	-	-
B	406	2973	28-08-2012	25,000	25,000	-	-	-	-	4.944	-	-	20-Feb-13	1	25,000	1,236
A	423	2985	29-08-2012	3,82,437	-	3,82,437	-	-	-	4.944	3,82,437	18,908	1-Dec-12	1	3,82,437	18,908
A	423	2986	29-08-2012	3,59,198	-	3,59,198	-	-	-	4.944	3,59,198	17,759	1-Dec-12	1	3,59,198	17,759
C	502	2987	29-08-2012	1,00,000	-	1,00,000	-	-	-	4.944	1,00,000	4,944	11-Nov-10	0	-	-
A	230	2995	30-08-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	2,00,000	9,888
C	119	2990	30-08-2012	76,785	-	-	-	-	76,785	4.944	-	-	11-Nov-10	0	-	-
C	106	2991	01-09-2012	20,00,000	3,47,000	16,53,000	-	-	-	4.944	16,53,000	81,724	11-Nov-10	0	-	-
A	132	2993	03-09-2012	3,58,467	-	3,58,467	-	-	-	4.944	3,58,467	17,723	1-Dec-12	1	3,58,467	17,723
A	132	2994	03-09-2012	7,866	-	7,866	-	-	-	4.944	7,866	389	1-Dec-12	1	7,866	389
C	108	2997	03-09-2012	25,000	25,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
B	406	2996	04-09-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	20-Feb-13	1	2,00,000	9,888
A	226	2998	05-09-2012	4,15,000	4,15,000	-	-	-	-	4.944	-	-	1-Dec-12	1	4,15,000	20,518
C	102	3000	05-09-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
C	102	3001	05-09-2012	11,00,000	8,00,000	3,00,000	-	-	-	4.944	3,00,000	14,832	11-Nov-10	0	-	-
C	102	3002	05-09-2012	1,00,000	-	1,00,000	-	-	-	4.944	1,00,000	4,944	11-Nov-10	0	-	-
C	102	3003	05-09-2012	2,00,000	-	1,75,000	-	25,000	-	4.944	1,75,000	8,652	11-Nov-10	0	-	-
A	516	2999	07-09-2012	2,00,000	-	2,00,000	-	-	-	4.944	2,00,000	9,888	14-Apr-12	0	-	-
A	522	3007	08-09-2012	10,97,600	7,82,000	3,15,600	-	-	-	4.944	3,15,600	15,603	1-Dec-12	1	10,97,600	54,265
A	522	3008	08-09-2012	4,67,400	-	4,67,400	-	-	-	4.944	4,67,400	23,108	1-Dec-12	1	4,67,400	23,108
C	102	3004	08-09-2012	1,58,769	-	-	-	78,688	80,081	4.944	-	-	11-Nov-10	0	-	-
C	106	3005	08-09-2012	5,00,000	-	5,00,000	-	-	-	4.944	5,00,000	24,720	11-Nov-10	0	-	-
C	109	3009	08-09-2012	1,71,563	-	-	47,107	44,175	80,281	4.944	47,107	2,329	11-Nov-10	0	-	-
A	516	3006	10-09-2012	2,57,500	-	2,57,500	-	-	-	4.944	2,57,500	12,731	14-Apr-12	0	-	-

Block	Flat No	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts - ECs, Electricity bills, excess paid, etc.	Tax rate under works contract with composition	Case 1: Receipts towards agreement of construction and other taxable receipts.	Case 1: Estimate of tax liability on receipts towards agreement of construction and other taxable receipts.	Date of flat completion	Flats booked before completion (Yes = 1, No = 0)	Case 2: Receipts towards sale deed and agreement of construction for flats booked before completion	Case 2: Estimate of tax liability on receipts towards sale deed and agreement of construction for flats booked before completion
A	523	3010	10-09-2012	1,49,556	-	1,49,556	-	-	-	4.944	1,49,556	7,394	1-Dec-12	1	1,49,556	7,394
A	516	3011	11-09-2012	3,00,000	-	3,00,000	-	-	-	4.944	3,00,000	14,832	14-Apr-12	0	-	-
A	532	3012	11-09-2012	3,65,000	3,65,000	-	-	-	-	4.944	-	-	1-Dec-12	1	3,65,000	18,046
C	322	.	11-09-2012	19,76,597	7,15,000	12,59,000	-	-	2,597	4.944	12,59,000	62,245	11-Nov-10	0	-	-
C	106	3013	12-09-2012	48,500	-	48,500	-	-	-	4.944	48,500	2,398	11-Nov-10	0	-	-
A	324	3014	13-09-2012	2,75,000	2,75,000	-	-	-	-	4.944	-	-	1-Dec-12	1	2,75,000	13,596
A	120	3016	14-09-2012	67,735	-	-	-	13,255	54,480	4.944	-	-	14-Apr-12	1	-	-
A	332	3019	17-09-2012	3,65,000	3,65,000	-	-	-	-	4.944	-	-	1-Dec-12	1	3,65,000	18,046
A	326	3017	18-09-2012	2,00,000	-	2,00,000	-	-	-	4.944	2,00,000	9,888	1-Dec-12	1	2,00,000	9,888
A	326	3018	18-09-2012	2,00,000	-	2,00,000	-	-	-	4.944	2,00,000	9,888	1-Dec-12	1	2,00,000	9,888
A	413	3021	18-09-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	413	3022	18-09-2012	69,000	69,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	516	3015	18-09-2012	2,00,000	-	-	-	1,16,613	83,387	4.944	-	-	14-Apr-12	0	-	-
C	422	.	21-09-2012	19,74,000	7,15,000	12,59,000	-	-	-	4.944	12,59,000	62,245	11-Nov-10	0	-	-
C	108	3024	24-09-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
A	332	3027	26-09-2012	5,65,000	5,65,000	-	-	-	-	4.944	-	-	1-Dec-12	1	5,65,000	27,934
A	123	3028	27-09-2012	4,45,000	4,45,000	-	-	-	-	4.944	-	-	1-Dec-12	1	4,45,000	22,001
A	226	3030	29-09-2012	1,58,628	1,58,628	-	-	-	-	4.944	-	-	1-Dec-12	1	1,58,628	7,843
A	332	3029	29-09-2012	17,00,000	2,17,000	14,83,000	-	-	-	4.944	14,83,000	73,320	1-Dec-12	1	17,00,000	84,048
C	120	.	30-09-2012	62,500	-	-	-	32,820	29,680	4.944	-	-	11-Nov-10	0	-	-
C	219	.	30-09-2012	2,00,000	-	40,890	4,000	97,140	57,970	4.944	44,890	2,219	11-Nov-10	0	-	-
C	110	3025	01-10-2012	25,000	25,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
C	110	3031	01-10-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
A	226	3034	05-10-2012	28,00,000	5,73,372	22,26,628	-	-	-	4.944	22,26,628	1,10,084	1-Dec-12	1	28,00,000	1,38,432
A	230	3036	05-10-2012	3,65,000	3,65,000	-	-	-	-	4.944	-	-	1-Dec-12	1	3,65,000	18,046
B	406	3033	05-10-2012	2,50,000	2,50,000	-	-	-	-	4.944	-	-	20-Feb-13	1	2,50,000	12,360
A	219	.	08-10-2012	20,010	-	-	-	-	20,010	4.944	-	-	14-Apr-12	1	-	-
A	130	3037	11-10-2012	2,45,152	2,45,152	-	-	-	-	4.944	-	-	1-Dec-12	1	2,45,152	12,120
A	531	3041	15-10-2012	10,97,600	7,82,000	3,15,600	-	-	-	4.944	3,15,600	15,603	1-Dec-12	1	10,97,600	54,265
A	531	3042	15-10-2012	4,67,400	-	4,67,400	-	-	-	4.944	4,67,400	23,108	1-Dec-12	1	4,67,400	23,108
A	532	3038	15-10-2012	4,28,000	4,28,000	-	-	-	-	4.944	-	-	1-Dec-12	1	4,28,000	21,160
A	532	3039	15-10-2012	13,72,000	3,54,000	10,18,000	-	-	-	4.944	10,18,000	50,330	1-Dec-12	1	13,72,000	67,832
A	220	3043	16-10-2012	11,684	-	-	-	11,684	-	4.944	-	-	14-Apr-12	1	-	-
A	230	3044	17-10-2012	4,90,000	4,90,000	-	-	-	-	4.944	-	-	1-Dec-12	1	4,90,000	24,226
A	230	3045	17-10-2012	4,92,000	2,92,000	2,00,000	-	-	-	4.944	2,00,000	9,888	1-Dec-12	1	4,92,000	24,324
B	306	3046	18-10-2012	7,46,336	3,06,625	4,39,711	-	-	-	4.944	4,39,711	21,739	20-Feb-13	1	7,46,336	36,899
C	109	3048	20-10-2012	3,150	-	-	-	-	3,150	4.944	-	-	11-Nov-10	0	-	-
A	130	3050	22-10-2012	21,00,000	8,52,848	12,47,152	-	-	-	4.944	12,47,152	61,659	1-Dec-12	1	21,00,000	1,03,824

Block	Flat No	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts - ECs, Electricity bills, excess paid, etc.	Tax rate under works contract with composition	Case 1: Receipts towards agreement of construction and other taxable receipts.	Case 1: Estimate of tax liability on receipts towards agreement of construction and other taxable receipts.	Date of flat completion	Flats booked before completion (Yes = 1, No = 0)	Case 2: Receipts towards sale deed and agreement of construction for flats booked before completion	Case 2: Estimate of tax liability on receipts towards sale deed and agreement of construction for flats booked before completion
A	223	3053	22-10-2012	4,05,000	-	1,16,680	54,996	1,47,275	86,049	4.944	1,71,676	8,488	1-Dec-12	1	1,71,676	8,488
C	108	3049	22-10-2012	2,69,000	2,69,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
A	123	3054	25-10-2012	13,72,000	-	13,72,000	-	-	-	4.944	13,72,000	67,832	1-Dec-12	1	13,72,000	67,832
A	123	3055	25-10-2012	12,98,000	7,02,000	5,96,000	-	-	-	4.944	5,96,000	29,466	1-Dec-12	1	12,98,000	64,173
B	406	3056	30-10-2012	3,80,000	-	3,80,000	-	-	-	4.944	3,80,000	18,787	20-Feb-13	1	3,80,000	18,787
B	406	3057	30-10-2012	9,20,000	4,45,000	4,75,000	-	-	-	4.944	4,75,000	23,484	20-Feb-13	1	9,20,000	45,485
C	108	3058	30-10-2012	20,00,000	4,68,000	15,32,000	-	-	-	4.944	15,32,000	75,742	11-Nov-10	0	-	-
C	108	3061	30-10-2012	63,000	63,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
A	522	3059	31-10-2012	4,29,000	-	4,29,000	-	-	-	4.944	4,29,000	21,210	1-Dec-12	1	4,29,000	21,210
C	110	3051	31-10-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
C	110	3052	31-10-2012	1,40,000	1,40,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
C	110	3060	31-10-2012	6,000	6,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
A	213	3062	02-11-2012	1,02,077	-	-	6,587	33,225	62,265	4.944	6,587	326	14-Apr-12	1	6,587	326
A	225	3047	08-11-2012	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	1	25,000	1,236
A	532	3068	12-11-2012	5,00,000	-	5,00,000	-	-	-	4.944	5,00,000	24,720	1-Dec-12	1	5,00,000	24,720
A	132	3065	14-11-2012	3,66,333	-	3,66,333	-	-	-	4.944	3,66,333	18,112	1-Dec-12	1	3,66,333	18,112
A	518	3069	14-11-2012	1,50,000	-	1,50,000	-	-	-	4.944	1,50,000	7,416	14-Apr-12	0	-	-
A	518	3071	14-11-2012	2,00,000	-	2,00,000	-	-	-	4.944	2,00,000	9,888	14-Apr-12	0	-	-
A	518	3072	14-11-2012	2,00,000	-	2,00,000	-	-	-	4.944	2,00,000	9,888	14-Apr-12	0	-	-
A	518	3073	14-11-2012	1,50,000	-	1,50,000	-	-	-	4.944	1,50,000	7,416	14-Apr-12	0	-	-
A	231	3078	15-11-2012	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	1	25,000	1,236
A	531	3040	17-11-2012	1,18,028	-	1,18,028	-	-	-	4.944	1,18,028	5,835	1-Dec-12	1	1,18,028	5,835
A	230	3086	21-11-2012	9,60,000	-	9,60,000	-	-	-	4.944	9,60,000	47,462	1-Dec-12	1	9,60,000	47,462
A	230	3088	21-11-2012	2,06,000	-	2,06,000	-	-	-	4.944	2,06,000	10,185	1-Dec-12	1	2,06,000	10,185
A	413	3084	21-11-2012	19,70,236	15,28,000	4,42,236	-	-	-	4.944	4,42,236	21,864	14-Apr-12	0	-	-
A	502	3079	21-11-2012	1,00,000	1,00,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	518	3080	21-11-2012	2,00,000	-	2,00,000	-	-	-	4.944	2,00,000	9,888	14-Apr-12	0	-	-
A	518	3081	21-11-2012	69,629	-	69,629	-	-	-	4.944	69,629	3,442	14-Apr-12	0	-	-
A	518	3082	21-11-2012	30,000	-	30,000	-	-	-	4.944	30,000	1,483	14-Apr-12	0	-	-
A	225	3074	22-11-2012	6,50,000	6,50,000	-	-	-	-	4.944	-	-	1-Dec-12	1	6,50,000	32,136
A	224	3090	23-11-2012	10,00,000	-	10,00,000	-	-	-	4.944	10,00,000	49,440	1-Dec-12	1	10,00,000	49,440
A	422	3091	23-11-2012	10,00,000	-	10,00,000	-	-	-	4.944	10,00,000	49,440	1-Dec-12	1	10,00,000	49,440
C	113	3085	23-11-2012	25,000	25,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
C	127	3092	23-11-2012	11,705	-	-	-	10,019	1,686	4.944	-	-	11-Nov-10	0	-	-
A	319	2865	25-11-2012	50,957	-	-	-	-	50,957	4.944	-	-	14-Apr-12	1	-	-
C	117	2947	25-11-2012	1,000	-	-	-	-	1,000	4.944	-	-	11-Nov-10	0	-	-
C	124	2768	25-11-2012	1,000	-	-	-	-	1,000	4.944	-	-	11-Nov-10	0	-	-
C	317	2779	25-11-2012	1,000	-	-	-	-	1,000	4.944	-	-	11-Nov-10	0	-	-

Block	Flat No	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts - ECs, Electricity bills, excess paid, etc.	Tax rate under works contract with composition	Case 1: Receipts towards agreement of construction and other taxable receipts.	Case 1: Estimate of tax liability on receipts towards agreement of construction and other taxable receipts.	Date of flat completion	Flats booked before completion (Yes = 1, No = 0)	Case 2: Receipts towards sale deed and agreement of construction for flats booked before completion	Case 2: Estimate of tax liability on receipts towards sale deed and agreement of construction for flats booked before completion
C	402	2835	25-11-2012	1,000	-	-	-	-	1,000	4.944	-	-	11-Nov-10	0	-	-
A	432	3094	26-11-2012	4,28,000	4,28,000	-	-	-	-	4.944	-	-	1-Dec-12	1	4,28,000	21,160
A	432	3095	26-11-2012	13,72,000	3,70,000	10,02,000	-	-	-	4.944	10,02,000	49,539	1-Dec-12	1	13,72,000	67,832
A	518	3096	26-11-2012	12,00,000	-	9,30,371	44,600	1,54,125	70,904	4.944	9,74,971	48,203	14-Apr-12	0	-	-
A	502	3097	28-11-2012	1,25,000	1,25,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
C	110	3098	28-11-2012	1,40,565	1,40,565	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
C	105	3099	03-12-2012	13,26,000	-	10,63,868	19,640	1,52,038	90,454	4.944	10,83,508	53,569	11-Nov-10	0	-	-
A	223	3100	05-12-2012	54,578	-	-	-	-	54,578	4.944	-	-	1-Dec-12	1	-	-
C	110	3106	07-12-2012	4,04,000	-	4,04,000	-	-	-	4.944	4,04,000	19,974	11-Nov-10	0	-	-
C	110	3107	07-12-2012	3,21,000	-	3,21,000	-	-	-	4.944	3,21,000	15,870	11-Nov-10	0	-	-
C	110	3108	07-12-2012	12,92,000	5,80,435	7,11,565	-	-	-	4.944	7,11,565	35,180	11-Nov-10	0	-	-
C	113	3109	07-12-2012	80,000	80,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
C	113	3110	07-12-2012	80,000	80,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
C	113	3111	07-12-2012	40,000	40,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
C	106	3113	10-12-2012	2,71,886	-	50,000	-	1,54,775	67,111	4.944	50,000	2,472	11-Nov-10	0	-	-
A	322	3114	11-12-2012	5,00,000	-	5,00,000	-	-	-	4.944	5,00,000	24,720	1-Dec-12	1	5,00,000	24,720
A	326	3115	11-12-2012	2,00,000	-	2,00,000	-	-	-	4.944	2,00,000	9,888	1-Dec-12	1	2,00,000	9,888
A	326	3116	11-12-2012	2,00,000	-	2,00,000	-	-	-	4.944	2,00,000	9,888	1-Dec-12	1	2,00,000	9,888
A	502	3117	13-12-2012	2,59,000	2,59,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	213	3118	15-12-2012	21,713	-	-	-	-	21,713	4.944	-	-	14-Apr-12	1	-	-
C	426	3119	15-12-2012	2,000	-	-	-	-	2,000	4.944	-	-	11-Nov-10	0	-	-
A	516	3120	17-12-2012	1,107	-	-	-	-	1,107	4.944	-	-	14-Apr-12	0	-	-
A	122	3121	18-12-2012	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	2,00,000	9,888
A	122	3122	18-12-2012	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	1	25,000	1,236
A	122	3123	19-12-2012	3,74,000	3,74,000	-	-	-	-	4.944	-	-	1-Dec-12	1	3,74,000	18,491
A	522	3125	20-12-2012	93,628	-	93,628	-	-	-	4.944	93,628	4,629	1-Dec-12	1	93,628	4,629
C	208	3124	20-12-2012	1,391	-	-	-	-	1,391	4.944	-	-	11-Nov-10	0	-	-
C	108	3128	22-12-2012	2,23,709	-	77,500	28,202	34,000	84,007	4.944	1,05,702	5,226	11-Nov-10	0	-	-
C	215	3126	22-12-2012	20,000	-	-	-	-	20,000	4.944	-	-	11-Nov-10	0	-	-
C	215	3127	22-12-2012	18,000	-	-	-	-	18,000	4.944	-	-	11-Nov-10	0	-	-
A	324	3129	26-12-2012	16,00,000	5,25,000	10,75,000	-	-	-	4.944	10,75,000	53,148	1-Dec-12	1	16,00,000	79,104
C	325	3130	28-12-2012	7,713	-	-	-	-	7,713	4.944	-	-	11-Nov-10	0	-	-
A	431	3131	02-01-2013	19,26,467	11,00,250	8,26,217	-	-	-	4.944	8,26,217	40,848	1-Dec-12	1	19,26,467	95,245
A	522	3132	02-01-2013	11,36,000	-	9,77,372	-	1,53,088	5,540	4.944	9,77,372	48,321	1-Dec-12	1	9,77,372	48,321
A	231	3133	04-01-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	2,00,000	9,888
A	502	3134	04-01-2013	1,50,000	1,50,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
C	113	3135	04-01-2013	80,000	80,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
C	113	3136	04-01-2013	80,000	80,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-

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A	416	3137	07-01-2013	80,000	-	-	-	-	80,000	4.944	-	-	14-Apr-12	1	-	-
A	416	3138	07-01-2013	1,708	-	-	-	-	1,708	4.944	-	-	14-Apr-12	1	-	-
A	423	3141	10-01-2013	5,58,015	10,000	5,48,015	-	-	-	4.944	5,48,015	27,094	1-Dec-12	1	5,58,015	27,588
C	113	3142	10-01-2013	50,000	50,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
C	113	3143	10-01-2013	95,000	95,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
C	113	3144	10-01-2013	55,000	55,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
A	330	3145	11-01-2013	50,000	-	50,000	-	-	-	4.944	50,000	2,472	1-Dec-12	1	50,000	2,472
A	231	3146	15-01-2013	3,74,000	3,74,000	-	-	-	-	4.944	-	-	1-Dec-12	1	3,74,000	18,491
A	132	3149	16-01-2013	1,96,355	-	1,96,355	-	-	-	4.944	1,96,355	9,708	1-Dec-12	1	1,96,355	9,708
A	132	3150	16-01-2013	53,645	-	3,647	49,998	-	-	4.944	53,645	2,652	1-Dec-12	1	53,645	2,652
A	225	3147	16-01-2013	8,00,000	8,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	8,00,000	39,552
A	324	3148	16-01-2013	81,375	-	81,375	-	-	-	4.944	81,375	4,023	1-Dec-12	1	81,375	4,023
A	122	3151	21-01-2013	13,72,000	-	13,72,000	-	-	-	4.944	13,72,000	67,832	1-Dec-12	1	13,72,000	67,832
A	122	3152	21-01-2013	10,28,000	7,73,000	2,55,000	-	-	-	4.944	2,55,000	12,607	1-Dec-12	1	10,28,000	50,824
A	422	3153	21-01-2013	4,20,000	-	4,20,000	-	-	-	4.944	4,20,000	20,765	1-Dec-12	1	4,20,000	20,765
C	307	3154	23-01-2013	39,130	-	-	-	-	39,130	4.944	-	-	11-Nov-10	0	-	-
C	412	3155	23-01-2013	61,391	-	-	-	-	61,391	4.944	-	-	11-Nov-10	0	-	-
A	502	3156	25-01-2013	14,80,800	3,90,000	10,90,800	-	-	-	4.944	10,90,800	53,929	14-Sep-11	0	-	-
A	531	3157	25-01-2013	5,00,000	-	5,00,000	-	-	-	4.944	5,00,000	24,720	1-Dec-12	1	5,00,000	24,720
A	231	3168	29-01-2013	2,70,000	2,70,000	-	-	-	-	4.944	-	-	1-Dec-12	1	2,70,000	13,349
A	502	3160	29-01-2013	1,30,000	-	1,30,000	-	-	-	4.944	1,30,000	6,427	14-Sep-11	0	-	-
A	230	3161	30-01-2013	13,72,000	-	8,34,000	57,443	45,988	4,34,569	4.944	8,91,443	44,073	1-Dec-12	1	8,91,443	44,073
A	230	3162	30-01-2013	2,28,000	-	-	-	-	2,28,000	4.944	-	-	1-Dec-12	1	-	-
A	430	3163	01-02-2013	19,00,000	-	18,34,441	-	65,559	-	4.944	18,34,441	90,695	1-Dec-12	1	18,34,441	90,695
C	314	3158	01-02-2013	6,00,000	-	4,49,750	-	1,47,275	2,975	4.944	4,49,750	22,236	11-Nov-10	0	-	-
C	502	3174	02-02-2013	35,000	35,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
A	226	3165	04-02-2013	2,00,000	-	56,372	50,000	93,628	-	4.944	1,06,372	5,259	1-Dec-12	1	1,06,372	5,259
A	322	3166	04-02-2013	6,25,000	-	4,53,620	60,500	1,10,880	-	4.944	5,14,120	25,418	1-Dec-12	1	5,14,120	25,418
A	502	3167	04-02-2013	8,19,200	-	8,19,200	-	-	-	4.944	8,19,200	40,501	14-Sep-11	0	-	-
C	314	3170	09-02-2013	1,00,000	-	-	-	-	1,00,000	4.944	-	-	11-Nov-10	0	-	-
A	231	1372	12-02-2013	13,72,000	-	13,72,000	-	-	-	4.944	13,72,000	67,832	1-Dec-12	1	13,72,000	67,832
A	231	1373	12-02-2013	10,28,000	5,03,000	5,25,000	-	-	-	4.944	5,25,000	25,956	1-Dec-12	1	10,28,000	50,824
A	326	3171	12-02-2013	5,11,790	-	2,66,000	-	47,075	1,98,715	4.944	2,66,000	13,151	1-Dec-12	1	2,66,000	13,151
A	132	3179	19-02-2013	2,56,958	-	-	2	1,49,888	1,07,068	4.944	2	0	1-Dec-12	1	2	0
A	216	3181	19-02-2013	14,000	-	14,000	-	-	-	4.944	14,000	692	14-Apr-12	1	14,000	692
A	216	3182	19-02-2013	1,40,000	-	40,000	14,626	85,374	-	4.944	54,626	2,701	14-Apr-12	1	54,626	2,701
A	221	3175	19-02-2013	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	221	3178	19-02-2013	29,16,000	21,75,000	7,41,000	-	-	-	4.944	7,41,000	36,635	1-Dec-12	0	-	-

Block	Flat No	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts - ECs, Electricity bills, excess paid, etc.	Tax rate under works contract with composition	Case 1: Receipts towards agreement of construction and other taxable receipts.	Case 1: Estimate of tax liability on receipts towards agreement of construction and other taxable receipts.	Date of flat completion	Flats booked before completion (Yes = 1, No = 0)	Case 2: Receipts towards sale deed and agreement of construction for flats booked before completion	Case 2: Estimate of tax liability on receipts towards sale deed and agreement of construction for flats booked before completion
A	122	3164	20-02-2013	2,67,000	-	2,67,000	-	-	-	4.944	2,67,000	13,200	1-Dec-12	1	2,67,000	13,200
A	221	3183	22-02-2013	2,97,571	-	-	-	2,06,263	91,308	4.944	-	-	1-Dec-12	0	-	-
C	113	3188	27-02-2013	1,70,000	1,70,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
C	113	3189	27-02-2013	2,30,000	2,30,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
A	224	3191	01-03-2013	3,50,000	-	1,61,750	20,380	1,16,813	51,057	4.944	1,82,130	9,005	1-Dec-12	1	1,82,130	9,005
A	332	3194	04-03-2013	5,00,000	-	5,00,000	-	-	-	4.944	5,00,000	24,720	1-Dec-12	1	5,00,000	24,720
C	113	3193	04-03-2013	20,00,000	3,87,000	16,13,000	-	-	-	4.944	16,13,000	79,747	11-Nov-10	0	-	-
A	124	3198	07-03-2013	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	423	3196	09-03-2013	3,37,000	-	2,86,985	50,000	-	15	4.944	3,36,985	16,661	1-Dec-12	1	3,36,985	16,661
A	124	3199	13-03-2013	1,00,000	1,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	124	3200	13-03-2013	1,00,000	1,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	415	3197	13-03-2013	1,64,000	-	-	-	67,236	96,764	4.944	-	-	14-Apr-12	1	-	-
C	110	3203	19-03-2013	89,000	-	89,000	-	-	-	4.944	89,000	4,400	11-Nov-10	0	-	-
C	110	3204	19-03-2013	90,000	-	90,000	-	-	-	4.944	90,000	4,450	11-Nov-10	0	-	-
C	110	3205	19-03-2013	16,914	-	16,914	-	-	-	4.944	16,914	836	11-Nov-10	0	-	-
C	110	3206	19-03-2013	90,000	-	90,000	-	-	-	4.944	90,000	4,450	11-Nov-10	0	-	-
C	110	3207	19-03-2013	54,354	-	54,354	-	-	-	4.944	54,354	2,687	11-Nov-10	0	-	-
C	110	3208	19-03-2013	31,750	-	31,750	-	-	-	4.944	31,750	1,570	11-Nov-10	0	-	-
C	110	3210	19-03-2013	5,83,000	-	2,81,417	56,780	1,44,650	1,00,153	4.944	3,38,197	16,720	11-Nov-10	0	-	-
A	432	3211	21-03-2013	7,00,000	-	7,00,000	-	-	-	4.944	7,00,000	34,608	1-Dec-12	1	7,00,000	34,608
A	523	3213	25-03-2013	10,70,000	-	10,70,000	-	-	-	4.944	10,70,000	52,901	1-Dec-12	1	10,70,000	52,901
A	224	3212	26-03-2013	36,100	-	-	-	-	36,100	4.944	-	-	1-Dec-12	1	-	-
A	231	3216	02-04-2013	6,00,000	-	4,27,375	49,048	1,23,577	-	4.944	4,76,423	23,554	1-Dec-12	1	4,76,423	23,554
A	413	3214	02-04-2013	1,84,363	-	1,70,264	14,099	-	-	4.944	1,84,363	9,115	14-Apr-12	0	-	-
A	230	3218	04-04-2013	4,00,000	-	-	-	-	4,00,000	4.944	-	-	1-Dec-12	1	-	-
A	332	3219	04-04-2013	3,00,000	-	3,00,000	-	-	-	4.944	3,00,000	14,832	1-Dec-12	1	3,00,000	14,832
C	113	3221	05-04-2013	2,69,629	-	2,69,629	-	-	-	4.944	2,69,629	13,330	11-Nov-10	0	-	-
A	124	3223	09-04-2013	1,00,000	1,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	124	3224	09-04-2013	1,25,000	1,25,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	423	3222	09-04-2013	3,66,556	-	-	56,791	2,47,025	62,740	4.944	56,791	2,808	1-Dec-12	1	56,791	2,808
A	118	3228	12-04-2013	25,000	25,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
C	110	3225	13-04-2013	3,760	-	-	-	-	3,760	4.944	-	-	11-Nov-10	0	-	-
A	104	3227	15-04-2013	25,000	25,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	518	3226	15-04-2013	45,737	-	-	-	-	45,737	4.944	-	-	14-Apr-12	0	-	-
C	113	3229	19-04-2013	5,00,000	-	4,83,371	16,629	-	-	4.944	5,00,000	24,720	11-Nov-10	0	-	-
A	130	3231	23-04-2013	3,00,000	-	3,00,000	-	-	-	4.944	3,00,000	14,832	1-Dec-12	1	3,00,000	14,832
A	104	3233	24-04-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	531	3234	24-04-2013	10,65,000	-	7,98,972	9,825	1,53,088	1,03,115	4.944	8,08,797	39,987	1-Dec-12	1	8,08,797	39,987

Block	Flat No	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts - ECs, Electricity bills, excess paid, etc.	Tax rate under works contract with composition	Case 1: Receipts towards agreement of construction and other taxable receipts.	Case 1: Estimate of tax liability on receipts towards agreement of construction and other taxable receipts.	Date of flat completion	Flats booked before completion (Yes = 1, No = 0)	Case 2: Receipts towards sale deed and agreement of construction for flats booked before completion	Case 2: Estimate of tax liability on receipts towards sale deed and agreement of construction for flats booked before completion
A	322	3235	26-04-2013	1,34,200	-	-	-	41,495	92,705	4.944	-	-	1-Dec-12	1	-	-
A	532	3236	26-04-2013	5,00,000	-	5,00,000	-	-	-	4.944	5,00,000	24,720	1-Dec-12	1	5,00,000	24,720
A	522	3237	30-04-2013	28,452	-	-	-	-	28,452	4.944	-	-	1-Dec-12	1	-	-
A	332	3238	03-05-2013	1,17,540	-	-	-	1,17,540	-	4.944	-	-	1-Dec-12	1	-	-
C	223	3239	03-05-2013	1,50,000	1,50,000	-	-	-	-	4.944	-	-	11-Nov-10	0	-	-
C	223	3240	03-05-2013	26,15,200	17,40,700	7,24,500	1,00,000	50,000	-	4.944	8,24,500	40,763	11-Nov-10	0	-	-
A	124	3242	07-05-2013	12,58,000	12,58,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	226	30371	07-05-2013	30,371	-	-	-	30,371	-	4.944	-	-	1-Dec-12	1	-	-
A	422	3243	07-05-2013	2,43,637	-	17,000	27,708	48,300	1,50,629	4.944	44,708	2,210	1-Dec-12	1	44,708	2,210
A	324	3244	08-05-2013	4,34,964	-	4,34,964	-	-	-	4.944	4,34,964	21,505	1-Dec-12	1	4,34,964	21,505
A	118	3248	10-05-2013	12,00,000	12,00,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	122	3246	11-05-2013	2,43,933	-	-	-	1,42,825	1,01,108	4.944	-	-	1-Dec-12	1	-	-
A	531	3247	11-05-2013	9,825	-	-	-	-	9,825	4.944	-	-	1-Dec-12	1	-	-
A	108	3251	14-05-2013	25,000	25,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	329	3249	14-05-2013	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	329	3252	16-05-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	225	3253	17-05-2013	16,00,000	8,25,000	7,64,000	-	11,000	-	4.944	7,64,000	37,772	1-Dec-12	1	15,89,000	78,560
A	108	3254	21-05-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	331	3255	21-05-2013	8,00,000	8,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	8,00,000	39,552
A	107	3256	25-05-2013	3,29,565	3,25,000	-	4,565	-	-	4.944	4,565	226	14-Sep-11	0	-	-
A	502	3257	25-05-2013	1,52,778	-	-	-	58,100	94,678	4.944	-	-	14-Sep-11	0	-	-
C	113	3264	29-05-2013	1,00,000	-	-	17,229	82,771	-	4.944	17,229	852	11-Nov-10	0	-	-
C	502	3265	29-05-2013	2,10,000	26,500	-	-	1,83,500	-	4.944	-	-	11-Nov-10	0	-	-
A	107	3259	30-05-2013	1,90,000	-	-	17,826	1,72,174	-	4.944	17,826	881	14-Sep-11	0	-	-
A	423	3263	30-05-2013	40,166	-	-	-	-	40,166	4.944	-	-	1-Dec-12	1	-	-
A	122	3267	31-05-2013	2,637	-	-	-	-	2,637	4.944	-	-	1-Dec-12	1	-	-
A	327	3269	31-05-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	2,00,000	9,888
A	327	3270	31-05-2013	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	1	25,000	1,236
A	423	3268	31-05-2013	1,800	-	-	-	-	1,800	4.944	-	-	1-Dec-12	1	-	-
A	225	3271	03-06-2013	1,73,000	-	-	-	1,69,800	3,200	4.944	-	-	1-Dec-12	1	-	-
C	223	3282	05-06-2013	2,00,000	-	-	-	1,52,880	47,120	4.944	-	-	11-Nov-10	0	-	-
A	225	3272	06-06-2013	2,03,478	-	-	-	-	2,03,478	4.944	-	-	1-Dec-12	1	-	-
A	231	3273	07-06-2013	1,04,427	-	-	-	30,548	73,879	4.944	-	-	1-Dec-12	1	-	-
C	113	3280	10-06-2013	1,00,000	-	-	-	71,554	28,446	4.944	-	-	11-Nov-10	0	-	-
C	113	3281	10-06-2013	87,558	-	-	-	-	87,558	4.944	-	-	11-Nov-10	0	-	-
A	426	3274	15-06-2013	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	433	3277	15-06-2013	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	327	3283	17-06-2013	3,69,000	3,69,000	-	-	-	-	4.944	-	-	1-Dec-12	1	3,69,000	18,243

Block	Flat No	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts - ECs, Electricity bills, excess paid, etc.	Tax rate under works contract with composition	Case 1: Receipts towards agreement of construction and other taxable receipts.	Case 1: Estimate of tax liability on receipts towards agreement of construction and other taxable receipts.	Date of flat completion	Flats booked before completion (Yes = 1, No = 0)	Case 2: Receipts towards sale deed and agreement of construction for flats booked before completion	Case 2: Estimate of tax liability on receipts towards sale deed and agreement of construction for flats booked before completion
A	329	3285	21-06-2013	1,78,000	1,78,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	329	3287	21-06-2013	44,000	44,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	127	3293	25-06-2013	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	426	3290	25-06-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	433	1152	25-06-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
C	110	3292	25-06-2013	5,001	-	-	-	-	5,001	4.944	-	-	11-Nov-10	0	-	-
A	117	3294	28-06-2013	25,000	25,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	324	3295	28-06-2013	1,50,000	-	1,40,661	-	9,339	-	4.944	1,40,661	6,954	1-Dec-12	1	1,40,661	6,954
A	108	3296	29-06-2013	2,82,000	2,82,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	327	3297	01-07-2013	5,00,000	5,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	5,00,000	24,720
A	327	3298	01-07-2013	6,00,000	6,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	6,00,000	29,664
C	105	3261	01-07-2013	19,890	-	-	-	-	19,890	4.944	-	-	11-Nov-10	0	-	-
B	303	3299	03-07-2013	25,000	25,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
A	127	3302	04-07-2013	5,63,000	5,63,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
C	314	3291	06-07-2013	26,832	-	-	-	-	26,832	4.944	-	-	11-Nov-10	0	-	-
A	427	3320	08-07-2013	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	104	3304	10-07-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	117	3305	10-07-2013	5,75,000	5,75,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	433	3306	10-07-2013	3,12,850	3,12,850	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	430	3308	11-07-2013	75,000	-	-	-	75,000	-	4.944	-	-	1-Dec-12	1	-	-
A	413	3309	13-07-2013	1,19,650	-	-	4,327	34,000	81,323	4.944	4,327	214	14-Apr-12	0	-	-
B	303	3310	13-07-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
A	329	3311	15-07-2013	31,718	31,718	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
C	314	3312	18-07-2013	9,911	-	-	-	-	9,911	4.944	-	-	11-Nov-10	0	-	-
A	329	3313	19-07-2013	20,00,000	20,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	426	3314	23-07-2013	11,71,000	11,71,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	433	3316	30-07-2013	27,60,000	27,60,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
B	303	3315	03-08-2013	2,34,000	2,34,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
C	225	3318	05-08-2013	34,053	-	-	-	-	34,053	4.944	-	-	11-Nov-10	0	-	-
A	427	3319	08-08-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
B	305	3323	08-08-2013	25,000	25,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
A	321	3322	10-08-2013	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	512	3321	10-08-2013	25,000	25,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	102	3324	12-08-2013	25,000	25,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	124	3329	12-08-2013	3,33,000	3,33,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	133	3328	12-08-2013	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	124	3330	13-08-2013	1,12,124	1,12,124	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	124	3331	13-08-2013	1,00,000	1,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-

Block	Flat No	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts - ECs, Electricity bills, excess paid, etc.	Tax rate under works contract with composition	Case 1: Receipts towards agreement of construction and other taxable receipts.	Case 1: Estimate of tax liability on receipts towards agreement of construction and other taxable receipts.	Date of flat completion	Flats booked before completion (Yes = 1, No = 0)	Case 2: Receipts towards sale deed and agreement of construction for flats booked before completion	Case 2: Estimate of tax liability on receipts towards sale deed and agreement of construction for flats booked before completion
A	426	3332	13-08-2013	16,00,000	16,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
B	305	3326	15-08-2013	5,00,000	5,00,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
A	124	3335	16-08-2013	8,00,000	6,87,876	-	-	1,12,124	-	4.944	-	-	1-Dec-12	0	-	-
A	324	3336	16-08-2013	1,05,289	-	-	-	1,05,289	-	4.944	-	-	1-Dec-12	1	-	-
A	519	3333	16-08-2013	25,000	25,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	231	3337	17-08-2013	41,625	-	-	-	-	41,625	4.944	-	-	1-Dec-12	1	-	-
A	512	3338	17-08-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
C	223	3339	17-08-2013	50,000	-	-	-	-	50,000	4.944	-	-	11-Nov-10	0	-	-
C	223	3340	17-08-2013	9,470	-	-	-	-	9,470	4.944	-	-	11-Nov-10	0	-	-
A	321	3341	19-08-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	117	3342	21-08-2013	5,00,000	5,00,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	102	3343	23-08-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	426	3345	26-08-2013	3,09,000	3,09,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	426	3346	26-08-2013	49,850	49,850	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
B	303	3344	26-08-2013	3,35,000	3,35,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
B	305	3327	26-08-2013	5,00,000	5,00,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
A	133	3347	27-08-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	124	3348	31-08-2013	1,05,599	-	-	-	1,05,399	200	4.944	-	-	1-Dec-12	0	-	-
A	427	3349	02-09-2013	3,73,000	3,73,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	519	3350	04-09-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	532	3351	06-09-2013	2,50,000	-	2,50,000	-	-	-	4.944	2,50,000	12,360	1-Dec-12	1	2,50,000	12,360
B	303	3352	07-09-2013	35,425	35,425	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
A	117	3353	11-09-2013	7,00,000	7,00,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	117	3354	11-09-2013	1,41,888	-	-	-	1,41,688	200	4.944	-	-	14-Apr-12	0	-	-
A	330	3356	11-09-2013	2,50,328	-	70,383	69,041	-	1,10,904	4.944	1,39,424	6,893	1-Dec-12	1	1,39,424	6,893
B	303	3355	11-09-2013	13,31,000	12,95,575	35,425	-	-	-	4.944	35,425	1,751	20-Feb-13	0	-	-
A	532	3357	14-09-2013	2,00,000	-	15,000	-	1,52,788	32,212	4.944	15,000	742	1-Dec-12	1	15,000	742
A	519	3358	16-09-2013	3,78,000	3,78,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	321	3359	17-09-2013	50,000	50,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	321	3360	18-09-2013	50,000	50,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	133	3368	19-09-2013	3,73,000	3,73,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	102	3362	20-09-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	102	3364	20-09-2013	31,635	31,635	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	321	3366	21-09-2013	20,60,000	20,60,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	512	3367	21-09-2013	6,25,000	6,25,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	102	3374	26-09-2013	21,50,000	21,50,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	214	3371	26-09-2013	2,00,000	83,007	-	-	1,16,993	-	4.944	-	-	14-Apr-12	1	83,007	4,104
A	214	3372	26-09-2013	2,00,000	-	-	-	1,17,432	82,568	4.944	-	-	14-Apr-12	1	-	-

Block	Flat No	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts - ECs, Electricity bills, excess paid, etc.	Tax rate under works contract with composition	Case 1: Receipts towards agreement of construction and other taxable receipts.	Case 1: Estimate of tax liability on receipts towards agreement of construction and other taxable receipts.	Date of flat completion	Flats booked before completion (Yes = 1, No = 0)	Case 2: Receipts towards sale deed and agreement of construction for flats booked before completion	Case 2: Estimate of tax liability on receipts towards sale deed and agreement of construction for flats booked before completion
A	214	3373	26-09-2013	19,767	-	-	-	-	19,767	4.944	-	-	14-Apr-12	1	-	-
A	427	3369	26-09-2013	25,60,000	25,60,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	133	3376	30-09-2013	1,70,000	1,70,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	321	3375	30-09-2013	5,15,000	5,15,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	321	3380	03-10-2013	78,000	78,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
B	406	3377	03-10-2013	5,00,000	-	5,00,000	-	-	-	4.944	5,00,000	24,720	20-Feb-13	1	5,00,000	24,720
C	418	3378	03-10-2013	2,33,100	-	-	-	-	2,33,100	4.944	-	-	11-Nov-10	0	-	-
C	418	3379	03-10-2013	3,244	-	-	-	-	3,244	4.944	-	-	11-Nov-10	0	-	-
A	214	3381	07-10-2013	25,000	-	-	-	-	25,000	4.944	-	-	14-Apr-12	1	-	-
A	133	3382	09-10-2013	2,75,505	2,75,505	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	512	3383	09-10-2013	5,75,000	5,75,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	512	3384	09-10-2013	5,00,000	5,00,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	127	3386	11-10-2013	23,42,956	19,62,000	3,80,956	-	-	-	4.944	3,80,956	18,834	1-Dec-12	0	-	-
A	133	3385	11-10-2013	22,00,000	22,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	432	3387	12-10-2013	5,34,000	-	4,14,000	-	1,20,000	-	4.944	4,14,000	20,468	1-Dec-12	1	4,14,000	20,468
A	508	3389	16-10-2013	25,000	25,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	524	3388	16-10-2013	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	421	3392	21-10-2013	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	521	3391	21-10-2013	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
B	406	3390	21-10-2013	1,00,000	-	1,00,000	-	-	-	4.944	1,00,000	4,944	20-Feb-13	1	1,00,000	4,944
B	303	3394	22-10-2013	1,70,000	-	1,70,000	-	-	-	4.944	1,70,000	8,405	20-Feb-13	0	-	-
A	331	3396	23-10-2013	20,00,000	11,25,000	8,73,000	2,000	-	-	4.944	8,75,000	43,260	1-Dec-12	1	20,00,000	98,880
A	519	3395	23-10-2013	29,76,000	29,76,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	327	3397	24-10-2013	2,74,460	2,74,460	-	-	-	-	4.944	-	-	1-Dec-12	1	2,74,460	13,569
A	508	3400	25-10-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	421	3401	29-10-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	524	3402	01-11-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	427	3404	06-11-2013	6,40,000	5,80,000	-	-	60,000	-	4.944	-	-	1-Dec-12	0	-	-
A	521	3406	07-11-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	110	3407	09-11-2013	25,000	25,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	118	3409	12-11-2013	12,00,000	12,00,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	307	3408	12-11-2013	10,055	-	-	-	-	10,055	4.944	-	-	14-Sep-11	1	-	-
A	329	3411	13-11-2013	5,00,000	5,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	524	3410	13-11-2013	10,93,500	10,93,500	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	327	3415	18-11-2013	20,00,000	17,27,540	-	22,978	2,49,482	-	4.944	22,978	1,136	1-Dec-12	1	17,50,518	86,546
A	523	3417	18-11-2013	1,12,247	-	87,444	-	24,803	-	4.944	87,444	4,323	1-Dec-12	1	87,444	4,323
A	529	3418	22-11-2013	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	521	3419	26-11-2013	4,55,000	4,55,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-

Block	Flat No	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts - ECs, Electricity bills, excess paid, etc.	Tax rate under works contract with composition	Case 1: Receipts towards agreement of construction and other taxable receipts.	Case 1: Estimate of tax liability on receipts towards agreement of construction and other taxable receipts.	Date of flat completion	Flats booked before completion (Yes = 1, No = 0)	Case 2: Receipts towards sale deed and agreement of construction for flats booked before completion	Case 2: Estimate of tax liability on receipts towards sale deed and agreement of construction for flats booked before completion
A	129	3427	28-11-2013	1,25,000	1,25,000	-	-	-	-	4.944	-	-	1-Dec-12	1	1,25,000	6,180
A	329	2421	28-11-2013	1,100	1,100	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	512	3425	28-11-2013	1,60,000	1,60,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	519	3423	28-11-2013	2,79,238	2,00,000	-	-	79,238	-	4.944	-	-	14-Apr-12	0	-	-
A	519	3424	28-11-2013	2,00,000	-	-	-	1,99,040	960	4.944	-	-	14-Apr-12	0	-	-
B	303	3426	29-11-2013	6,00,000	-	5,03,575	-	96,425	-	4.944	5,03,575	24,897	20-Feb-13	0	-	-
A	129	3432	02-12-2013	1,00,000	1,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	1,00,000	4,944
A	132	3429	02-12-2013	5,000	-	-	-	-	5,000	4.944	-	-	1-Dec-12	1	-	-
A	321	3420	02-12-2013	1,818	1,818	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	127	3430	03-12-2013	7,48,347	-	7,48,347	-	-	-	4.944	7,48,347	36,998	1-Dec-12	0	-	-
A	521	3431	03-12-2013	22,00,000	22,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
B	506	3432	03-12-2013	25,000	25,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
A	430	3435	04-12-2013	6,708	-	-	-	6,708	-	4.944	-	-	1-Dec-12	1	-	-
A	524	3433	04-12-2013	5,00,000	5,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	524	3434	04-12-2013	3,50,000	3,50,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	110	3436	06-12-2013	4,00,000	4,00,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	110	3737	06-12-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	123	3440	07-12-2013	1,00,000	-	-	-	1,00,000	-	4.944	-	-	1-Dec-12	1	-	-
A	331	3438	07-12-2013	2,05,771	-	-	4,409	2,00,088	1,274	4.944	4,409	218	1-Dec-12	1	4,409	218
A	508	3460	07-12-2013	4,95,000	4,95,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	108	3444	13-12-2013	22,50,721	22,50,721	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	108	3445	13-12-2013	49,279	49,279	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	129	3443	13-12-2013	1,25,000	1,25,000	-	-	-	-	4.944	-	-	1-Dec-12	1	1,25,000	6,180
B	506	3443	13-12-2013	1,25,000	1,25,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
A	529	3446	14-12-2013	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	104	3428	17-12-2013	1,63,000	1,63,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	130	3447	17-12-2013	4,78,661	-	2,54,848	-	1,46,775	77,038	4.944	2,54,848	12,600	1-Dec-12	1	2,54,848	12,600
A	428	3448	18-12-2013	2,25,000	2,25,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	108	3449	20-12-2013	2,22,000	11,000	-	25,431	1,85,569	-	4.944	25,431	1,257	14-Sep-11	0	-	-
A	102	3457	27-12-2013	5,50,000	5,19,365	-	2,765	27,870	-	4.944	2,765	137	14-Sep-11	0	-	-
A	110	3454	27-12-2013	6,00,000	6,00,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	426	3455	27-12-2013	2,39,425	2,39,425	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	426	3458	27-12-2013	4,00,000	3,93,725	-	-	6,275	-	4.944	-	-	1-Dec-12	0	-	-
A	433	3452	27-12-2013	3,750	3,750	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	433	3453	27-12-2013	9,175	9,175	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	433	3456	27-12-2013	4,75,000	4,75,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	104	3462	31-12-2013	26,72,864	26,72,864	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	118	3464	31-12-2013	10,00,000	10,00,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-

Block	Flat No	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts - ECs, Electricity bills, excess paid, etc.	Tax rate under works contract with composition	Case 1: Receipts towards agreement of construction and other taxable receipts.	Case 1: Estimate of tax liability on receipts towards agreement of construction and other taxable receipts.	Date of flat completion	Flats booked before completion (Yes = 1, No = 0)	Case 2: Receipts towards sale deed and agreement of construction for flats booked before completion	Case 2: Estimate of tax liability on receipts towards sale deed and agreement of construction for flats booked before completion
A	433	3461	31-12-2013	2,15,000	2,02,225	-	-	12,775	-	4.944	-	-	1-Dec-12	0	-	-
A	524	3463	31-12-2013	6,50,000	6,50,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	129	3465	02-01-2014	16,00,000	16,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	16,00,000	79,104
A	427	3466	03-01-2014	1,92,085	-	-	-	1,92,085	-	4.944	-	-	1-Dec-12	0	-	-
A	228	3468	04-01-2014	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	233	3473	04-01-2014	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	309	3472	04-01-2014	25,000	25,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	317	3475	04-01-2014	25,000	25,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	417	3474	04-01-2014	25,000	25,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	421	3467	04-01-2014	23,94,515	23,94,515	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	526	3746	04-01-2014	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
B	306	3478	08-01-2014	1,06,075	-	1,06,075	-	-	-	4.944	1,06,075	5,244	20-Feb-13	1	1,06,075	5,244
A	508	3479	09-01-2014	19,00,000	19,00,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	309	3480	15-01-2014	2,00,000	2,00,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	123	3482	16-01-2014	67,651	-	-	-	67,651	-	4.944	-	-	1-Dec-12	1	-	-
A	123	3483	16-01-2014	1,143	-	-	-	1,143	-	4.944	-	-	1-Dec-12	1	-	-
A	233	3491	20-01-2014	1,50,000	1,50,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	317	3493	20-01-2014	1,00,000	1,00,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	417	3488	20-01-2014	2,00,000	2,00,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	228	3497	21-01-2014	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	421	3498	23-01-2014	2,05,000	2,05,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	428	3496	23-01-2014	3,28,000	3,28,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	428	3496	23-01-2014	9,00,000	9,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	421	3499	24-01-2014	21,103	21,103	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	114	3505	27-01-2014	25,000	25,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	309	3504	27-01-2014	2,88,000	2,88,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	526	3502	27-01-2014	10,00,000	10,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	526	3503	27-01-2014	5,00,000	5,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	102	3511	28-01-2014	2,00,000	-	-	-	2,00,000	-	4.944	-	-	14-Sep-11	0	-	-
A	113	3494	28-01-2014	25,000	25,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	209	3485	28-01-2014	25,000	25,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	325	3486	28-01-2014	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
B	301	3487	28-01-2014	25,000	25,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
A	110	3512	30-01-2014	25,00,000	25,00,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	113	3514	03-02-2014	2,00,000	2,00,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	526	3513	03-02-2014	10,00,000	10,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	417	3515	04-02-2014	2,88,000	2,88,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
B	201	3507	04-02-2014	25,000	25,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-

Block	Flat No	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts - ECs, Electricity bills, excess paid, etc.	Tax rate under works contract with composition	Case 1: Receipts towards agreement of construction and other taxable receipts.	Case 1: Estimate of tax liability on receipts towards agreement of construction and other taxable receipts.	Date of flat completion	Flats booked before completion (Yes = 1, No = 0)	Case 2: Receipts towards sale deed and agreement of construction for flats booked before completion	Case 2: Estimate of tax liability on receipts towards sale deed and agreement of construction for flats booked before completion
B	202	3506	04-02-2014	25,000	25,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
A	214	3517	06-02-2014	32,961	-	-	-	-	32,961	4.944	-	-	14-Apr-12	1	-	-
A	228	3500	07-02-2014	2,88,000	2,88,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	512	3516	07-02-2014	2,00,000	41,000	-	2,935	1,56,065	-	4.944	2,935	145	14-Sep-11	0	-	-
B	301	3518	11-02-2014	2,00,000	2,00,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
A	114	3519	13-02-2014	10,00,000	10,00,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	508	3520	18-02-2014	2,16,518	2,16,518	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	233	3492	19-02-2014	50,000	50,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
B	201	3523	19-02-2014	1,00,000	1,00,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
B	201	3524	19-02-2014	1,00,000	1,00,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
B	202	3521	19-02-2014	1,00,000	1,00,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
B	202	3522	19-02-2014	1,00,000	1,00,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
A	229	3548	20-02-2014	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
B	303	3538	24-02-2014	1,03,900	-	-	-	71,110	32,790	4.944	-	-	20-Feb-13	0	-	-
C	407	3549	25-02-2014	45,000	-	45,000	-	-	-	4.944	45,000	2,225	11-Nov-10	0	-	-
B	405	3551	26-02-2014	25,000	25,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
C	407	3550	26-02-2014	32,000	-	32,000	-	-	-	4.944	32,000	1,582	11-Nov-10	0	-	-
B	301	3525	28-02-2014	2,88,000	2,88,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
A	428	3531	01-03-2014	9,00,000	9,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	428	3532	01-03-2014	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	428	3533	01-03-2014	1,27,000	1,27,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	512	3527	01-03-2014	3,170	-	-	-	2,370	800	4.944	-	-	14-Sep-11	0	-	-
A	113	3536	04-03-2014	1,38,000	1,38,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	113	3537	04-03-2014	1,50,000	1,50,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	114	3539	04-03-2014	5,00,000	2,62,237	2,37,763	-	-	-	4.944	2,37,763	11,755	14-Apr-12	0	-	-
A	114	3540	04-03-2014	5,00,000	5,00,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	114	3541	04-03-2014	5,00,000	5,00,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	114	3542	04-03-2014	5,00,000	-	5,00,000	-	-	-	4.944	5,00,000	24,720	14-Apr-12	0	-	-
A	114	3543	04-03-2014	5,00,000	-	5,00,000	-	-	-	4.944	5,00,000	24,720	14-Apr-12	0	-	-
A	114	3544	04-03-2014	2,60,763	2,60,763	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	209	3548	04-03-2014	2,00,000	2,00,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	325	3546	04-03-2014	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	526	3545	04-03-2014	11,00,000	23,000	10,77,000	-	-	-	4.944	10,77,000	53,247	1-Dec-12	0	-	-
A	527	3547	04-03-2014	25,000	25,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
B	206	3528	04-03-2014	25,000	25,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
B	304	3529	04-03-2014	25,000	25,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
A	524	3552	06-03-2014	50,000	50,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
A	524	3553	06-03-2014	58	58	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-

Block	Flat No	Receipt No	Receipt Date	Receipt Amount	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts - ECs, Electricity bills, excess paid, etc.	Tax rate under works contract with composition	Case 1: Receipts towards agreement of construction and other taxable receipts.	Case 1: Estimate of tax liability on receipts towards agreement of construction and other taxable receipts.	Date of flat completion	Flats booked before completion (Yes = 1, No = 0)	Case 2: Receipts towards sale deed and agreement of construction for flats booked before completion	Case 2: Estimate of tax liability on receipts towards sale deed and agreement of construction for flats booked before completion
B	202	3554	07-03-2014	1,00,000	1,00,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
B	202	3555	07-03-2014	1,00,000	1,00,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
B	202	3556	07-03-2014	80,000	80,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
A	531	3561	11-03-2014	1,00,000	-	-	-	-	1,00,000	4.944	-	-	1-Dec-12	1	-	-
B	201	3557	11-03-2014	50,000	50,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
B	201	3558	11-03-2014	1,00,000	1,00,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
B	201	3559	11-03-2014	1,00,000	1,00,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
B	201	3560	11-03-2014	38,000	38,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
B	304	3562	12-03-2014	2,00,000	2,00,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
A	129	3567	14-03-2014	5,00,000	5,00,000	-	-	-	-	4.944	-	-	1-Dec-12	1	5,00,000	24,720
A	431	3566	14-03-2014	2,16,535	-	29,533	-	1,87,002	-	4.944	29,533	1,460	1-Dec-12	1	29,533	1,460
B	205	3563	14-03-2014	25,000	25,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
B	205	3564	14-03-2014	2,00,000	2,00,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
A	320	3568	15-03-2014	25,000	25,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
B	204	3601	18-03-2014	25,000	25,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
A	527	3569	19-03-2014	2,00,000	2,00,000	-	-	-	-	4.944	-	-	1-Dec-12	0	-	-
B	206	3571	20-03-2014	4,00,000	4,00,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
A	317	3576	21-03-2014	1,00,000	1,00,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	526	3572	21-03-2014	1,78,000	-	1,78,000	-	-	-	4.944	1,78,000	8,800	1-Dec-12	0	-	-
A	526	3573	21-03-2014	45,601	-	18,000	-	27,601	-	4.944	18,000	890	1-Dec-12	0	-	-
A	406	3574	24-03-2014	2,00,000	-	1,29,000	-	71,000	-	4.944	1,29,000	6,378	20-Feb-13	1	1,29,000	6,378
B	201	3575	25-03-2014	16,25,000	16,25,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
B	113	3577	27-03-2014	2,30,000	2,30,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
A	202	3580	27-03-2014	13,38,000	13,38,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
B	204	3602	27-03-2014	2,00,000	2,00,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
B	205	3578	27-03-2014	2,18,725	2,18,725	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
A	104	3582	28-03-2014	6,11,690	6,11,690	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	104	3583	28-03-2014	1,00,000	1,00,000	-	-	-	-	4.944	-	-	14-Sep-11	0	-	-
A	417	3585	29-03-2014	67,000	67,000	-	-	-	-	4.944	-	-	14-Apr-12	0	-	-
B	405	3856	29-03-2014	2,00,000	2,00,000	-	-	-	-	4.944	-	-	20-Feb-13	0	-	-
				2875,98,168	1566,53,996	1102,30,928	20,08,408	120,71,028	66,33,808	########	1122,39,336	53,81,730		362	1252,76,740	59,85,984