C/C (3)

Hiregange & Associates
Chartered Accountants

CA

14.06.2018
To
The Assistant Commissioner of Central Tax,
Secunderabad GST Division,
Secunderabad GST Commissionerate,
Salike Senate, D. No. 2-4-416 & 417,
Ramgopalpet, MG Road,
Secunderabad- 500 003

Dear Sir,

Sub: Proceedings under SCN C. No. V/24/15/07/2018-Adjn dated 17.04.2018 issued to M/s. Greenwood Estates, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad – 500003.

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

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

From	To
"Basheer Villa", **House No.8-2-268/1/16/B, II Floor, Sriniketan Colony, Road No.3, Banjara Hills, Hyderabad – 500034 Landline: 040-0062934/23606181**	**4th Floor, West Block, Anushka Pride, Opp. Ratnadeep Supermarket, Road Number 12, Banjara Hills, Hyderabad, Telangana 500034**

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

Kindly acknowledge the receipt of the above.

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

Hiregange & Associates Chartered Accountants Hyderabad

15 JUN 2018

Venkata Prasad P
Partner

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

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Client copy

Hiregange & Associates
Chartered Accountants

CA

14.06.2018

To

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

Dear Sir,

Sub: Proceedings under SCN C. No. V/24/15/07/2018-Adjn dated 17.04.2018 issued to M/s. Greenwood Estates, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad – 500003.

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Kindly acknowledge the receipt of the above.

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

Hiregange & Associates ★ Chartered Accountants ★ Hyderabad

Venkata Prasad P
Partner

सहायक/उप आयुक्त केन्द्रीय कर का कार्यालय
O/o. Asst./Dy. Commissioner of Central Tax
Secunderabad GST Division, Secunderabad GST Commissionerate
15 JUN 2018
I.C. No.......✓..........

Head Office Bangalore
#1010, 2nd Floor (Above Corporation Bank) 26th Main, 4th "T" Block, Jayanagar, Bangalore-560 041 Tele. +91 80 4121 0703, Telefax: 080 2653 6404 / 05 E-mail: rajesh@hiregange.com

Branch Offices

Hyderabad "Basheer Villa", House No.8-2-268/1/16/B, II Floor, Sriniketan Colony, Road No.3, Banjara Hills, Hyderabad-500 034 Tele: +91 040 4006 2934, 2360 6181 E-mail: sudhir@hiregange.com

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Website : www.hiregange.com

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BEFORE THE ASSISTANT COMMISSIONER OF CENTRAL TAX, SECUNDERABAD GST DIVISION, SECUNDERABAD GST COMMISSIONERATE, SALIKE SENATE, D. NO. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD-500003

Sub: Proceedings under C. No. V/24/15/07/2018-Adjn dated 17.04.2018 issued to M/s Greenwood Estates, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad- 500003

FACTS OF THE CASE:

A. Greenwood Estates, Secunderabad (hereinafter referred to as "Noticee") is mainly engaged in the sale of residential flats to prospective buyers during and after construction. During the disputed period Notice has undertaken the following type of transactions

   i. Sale of Flats before receipt of Occupancy Certificate (OC): In these transactions, Noticee is executing sale deed for semi-finished flat along with an agreement of construction. Sale deed is registered and appropriate 'Stamp Duty' has been discharged on the same. Noticee is discharging service tax on agreement of construction value after availing deduction towards sale deed value and no-taxable receipts (Statement showing flats booked before receipt of OC along with amounts received towards sale deed, agreement of construction and service tax paid on agreement of construction and other taxable receipts is enclosed as Annexure 1 F)

   ii. Sale of Flats after receipt of Occupancy Certificate (OC): In these transactions sale deed is executed for the entire sale consideration. As the flats sold after OC is not leviable to service tax, Noticee has not paid any service tax on the same but paid service tax only on amounts received towards construction agreements (Statement showing flats booked after OC and amounts received towards sale deeds, construction agreements and service tax paid on construction agreements and other taxable receipts is enclosed as Annexure III and copy of Occupancy certificates is enclosed as Annexure VI).

B. The details of flats booked after OC and before OC and amount received are as follows

Particulars	No of Flats
No of flats booked before receipt of OC (Taxable as the flats are booked before OC)	16
No of flats booked after receipt of OC (Not-taxable as the flats are booked after OC)	38
Total	**54**

C. A Show Cause Notice (SCN) dated 21.05.2010 for the period from January 2009 to December 2009 ("First SCN") was issued against the Noticee (copy is enclosed as **Annexure** VII). Para 7 of the Show Cause Notice brings out the case built by the SCN. The relevant Para is reproduced below:

"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 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*

GREENWOOD ESTATES SEC'BAD

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"***

D. The above SCN was followed by several periodical SCN's wherein it was continued to make similar allegations that amount received towards construction agreement (in excess of the sale deed) is alone is liable for service tax under the category of 'works contract service' however, while quantifying the demand, it was inadvertently included values 'sale deed' in the taxable value. The said Show Cause was also adjudicated against the Noticee. The present status of SCN's as referred above is as follows:

Period	SCN	Amount	Status
Jan 09 to Dec 09	HQPQR No. 77/2010 Adjn (ST) dated 21-05-2010	Rs.9,47,737/-	CESTAT waived the pre-deposit of the taxes and penalty. Disposal of main appeal is pending
Jan 10 to Dec 10	OR No.61/2011, dated 23-04-2011	Rs.48,00,391/-	CESTAT vide order dated 02.04.2014 and Com(A) vide OIA No. 39/2013 dated 27.02.2013 has sent the matter back to the Adjudicating authority for de-novo consideration for quantification of service tax liability. The now the matter is pending before lower authority
Jan 11 to Dec 11	OR No. 52/2012 Adjn (AddlCommr) dated 24-04-2012	Rs.46,81,850/-	
Jan 12 to June 12	OR No.83/2013 Adjn (ST) ADC dated 02.12.2013	Rs.16,53,853/-	Pending before CESTAT for disposal of final hearing (an appeal against Order-

GREENWOOD ESTATES SEC'BAD

January2012 to December 2013	OR No. 156/2014-Adjn (ST)(Commr) dated:25-09-2014	Rs. 92,38,975/-	In-Original No. HYD-SVTAX-000-COM-02-14-15 dated 20.02.2015 has been filed)
April 2014 to March 2015	OR No.131/2015 Adjn (ST) (Commr) dated 21.10.2015	Rs.69,13,733/-	Pending before CESTAT for disposal of final hearing (an appeal against Order-In-Original No. HYD-SVTAX-000-COM-144-16-17 dated 15.12.2016 has been filed)

E. Now the present SCN was also issued with similar error of quantifying the proposed demand of service tax in as much treating the sale deed values & other taxes as taxable value of services (annexure to SCN) while alleging that service rendered after execution of sale deed alone liable for service tax (Para 2 of SCN). The liability for the impugned period and the details of the payments is summarized in the below mentioned table for ready reference.

Period	Total Amount Received	Amount towards sale deed and other non-taxable receipts	Amount towards construction Agreement and Taxable receipts	Service Tax on Construction Agreement
Jan'15 to Dec'15	3,86,26,319	3,80,63,528	5,62,791	29,272
Jan'16 to Dec'16	3,92,81,603	3,84,48,293	8,33,310	49,174
Jan'17 to June'17	2,28,590	2,04,898	23,147	1,389
Total	**7,81,36,512**	**7,67,16,719**	**14,19,248**	**79,835**

F. Without understanding the fact that service tax has been duly paid on the amount received towards construction agreements, subject SCN C.No. V/24/15/07/2018-Adjn dated 17.04.2018 (Copy of SCN is

GREENWOOD ESTATES SEC'BAD

enclosed as **Annexure** I was issued requiring the Noticee to show cause as to why:

i. An amount of RS. 42,01,762/- including Education Cess and SHE Cess, should not be demanded from them under the "Works Contract Services" rendered by them during the period of April 2015 to June 2017, in terms of Section 73(1) of the Finance Act, 1994; on the grounds discussed supra; and

ii. Interest on the amount at Sl.No. (i) above at appropriate rates should not be demanded under Section 75 of the Finance Act, 1994

iii. Penalty should not be imposed on them under Section 76 of the Finance Act, 1994;

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

GREENWOOD ESTATES SEC'BAD

Submissions:

1. Noticee submits that as stated in background facts, during the subject period, most of the **flats were booked after the date of occupancy certificate and sale deed is being executed for the entire sale value that is being a case no service tax is liable on the amounts received towards said flats since same is 'sale of immovable property' and it was specifically provided in Section 66E(b) of Finance Act, 1994 that service tax is not liable for the flats booked after OC date. Hence proposal of present SCN to demand service tax on the flats booked after OC date is not sustainable and required to be dropped.**

Total amount received during the subject period	Rs.7,81,36,512
Received towards the flats booked after OC	Rs.7,45,75,547
Received towards the flats booked before OC	Rs.35,60,965

2. The statement showing the flat wise details booked after OC date as well as booked before OC, the details of the amount received therefrom and the copies of OC's are enclosed as annexure II, III, VII Accordingly, service tax demand proposed on Rs.7,45,75,547/- received towards the flats sold after OC requires to be dropped on this count alone.

3. As seen from the operative part of SCN, it is clear that it is only sole allegation of SCN (Para 2) that construction agreements are subject to service tax under the category of "works contract", no allegation has been raised to demand service tax on the sale deed value. However, going through the annexure to the SCN, it can be observed that though the allegation is to demand service tax on construction agreements, the

GREENWOOD ESTATES SEC'BAD

quantification is based on gross amounts mentioned above for all the activities including amounts received towards the "sale deeds".

4. It is therefore apparent that the SCN represents an error in quantification of the demand. It may be noted that the Noticee have regularly and diligently discharged Service Tax on the value of "construction agreements". The above is explained through a comparative chart provided below:

Particulars	**As per Noticee**	**As per SCN**
Gross Receipts	7,81,36,512	7,81,36,512
Less Deductions		
Sale Deed Value (including the flats sold after OC date)	7,14,70,558	-
VAT, Registration charges, stamp duty and other non-taxable receipts	52,46,706	38,59,385
Taxable amount	14,19,248	7,42,77,127
Abatement @ 40%	5,67,699	2,97,10,851
Service Tax as applicable	79,835	42,01,762
Actually Paid	79,835	-
Balance Demand	-	42,01,762

The Noticee submit that once the 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.

5. Since SCN read with earlier SCN's agree on the principle that service tax cannot be demanded on the value attributable to sale deeds, the Noticee is not making detailed grounds on the legal merits of the said claim and would like to submit the following broad lines of arguments:

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

GREENWOOD ESTATES SEC'BAD

e. Noticee submits that as brought in background facts, an amount of Rs. 79,835/- has already paid towards service tax on the amounts received towards construction agreements. Noticee humbly request Ld. Adjudicating authority to consider the same while passing the order.

f. The value of the land involved in the project should be excluded from the determination of service tax liability and Noticee humbly request the adjudicating authority to exclude the value of land from determination of service tax liability.

g. As the Noticee has not collected service tax from the buyer, the benefit of cum-tax u/s. 67(2) of Finance Act, 1994 requires to be given.

9. Without prejudice to the foregoing, noticee submits that when service tax itself is not payable, the question of interest does not arise. Noticee 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). Similarly the penalty also cannot be imposed in absence of the any short payment as alleged in the SCN.

10. Without prejudice to the foregoing, Noticee submits that penalty is proposed under section 77. However, the subject show cause notice has not provided any reasons as to why how penalty is applicable under section 77 of the Finance Act, 1994. Further, the Noticee is already registered under service tax under works contract service and filing returns regularly to the department. Accordingly, penal provisions mentioned under section 77 is not applicable for the present case. As

GREENWOOD ESTATES SEC-BAD

the subject show cause notice has not considered these essential aspects, the proposition of levying penalty under section 77 is not sustainable and requires to be dropped.

11. Noticee craves leave to alter, add to and/or amend the aforesaid grounds.

12. Noticee wishes to be heard in person before passing any order in this regard.

GREENWOOD ESTATES SEC'BAD

For M/s Greenwood Estates,

Authorized Signatory

BEFORE THE ASSISTANT COMMISSIONER OF CENTRAL TAX, SECUNDERABAD GST DIVISION, SECUNDERABAD GST COMMISSIONERATE, SALIKE SENATE, D. NO. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD-500 003

Sub: Proceedings under C. No. V/24/15/07/2018-Adjn dated 17.04.2018 issued to M/s Greenwood Estates, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad–500003

I, Soham Modi, partner of M/s Greenwood Estates, 5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad–500003 hereby authorizes and appoint Hiregange & Associates, Chartered Accountants, Hyderabad 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: -

a. 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.

b. 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.

c. 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 on __ day of June 2018 at Secunderabad

GREENWOOD ESTATES SEC'BAD

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: __.06.2018

For Hiregange & Associates
Chartered Accountants

Venkata Prasad P
Partner (M. No. 236558)

Address for service:
Hiregange & Associates,
Chartered Accountants,
4th Floor, West Block,
Srida Anushka Pride,
Opp. Ratnadeep Supermarket,
Road Number 12, Banjara Hills,
Hyderabad 500 034

I Partner/employee/associate of M/s Hiregange & Associates duly qualified to represent in above proceedings in terms of the relevant law, also accept the above said authorization and appointment.

Sl No.	Name	Qualification	Mem./Roll No.	Signature
01	Sudhir V S	CA	219109	
02	Lakshman Kumar K	CA	241726	

Annexure -II

(17)

Statement of Service Tax - Flatwise Details - Before OC
Firm : GREENWOOD ESTATES
Period : April 2015 to June 2017

Block No	Flat No.	Sum of Receipt Amount	Sum of Towards Sale Deed	Sum of Towards Agreement of Construction	Sum of Towards Other Taxable Receipts	Sum of Towards VAT, Registration Charges, etc.	Sum of Towards Other Non-Taxable Receipts
A	122	150,000	-	-	-	29,341	120,659
A	301	100,000	-	-	-	15,906	84,094
A	306	9,750	-	-	-	-	9,750
A	322	101,983	-	-	-	-	101,983
A	418	107,038	-	-	-	-	107,038
A	432	65,086	-	-	-	-	65,086
A	531	9,130	-	-	-	-	9,130
B	206	118,198	59,000	-	24,333	34,865	-
B	304	809,063	768,000	-	-	-	41,063
B	305	1,100,000	761,000	339,000	-	-	-
B	405	3,640	-	-	-	3,640	-
C	118	3,400	-	-	-	-	3,400
C	128	150,000	-	-	-	63,757	86,243
C	226	17,764	-	-	-	-	17,764
C	501	15,913	-	-	7,383	-	8,530
C	507	800,000	158,250	569,750	-	-	72,000
Total		**3,560,965**	**1,746,250**	**908,750**	**31,716**	**147,509**	**726,740**

APPROVED BY
08 JUN 2018
SOHAM MODI
MANAGING DIRECTOR

Service Tax Details - Details of receipts Before OC - sorted by date of receipt
Project : GREENWOOD ESTATES
Period : April 2015 to Jun 2017

Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Taxable receipts under WCS based on OC	Tax rate under works contract services with composition	Estimate of tax liability under works contract services with composition agr. of const. receipts
C	507	04-11-2011	29-11-2007	3924	09-04-2015	100,000	-	100,000	-	-	-	-	1	-	4.944	-
C	507	04-11-2011	29-11-2007	3928	10-04-2015	100,000	-	58,250	41,750	-	-	-	1	41,750	4.944	2,064
C	507	04-11-2011	29-11-2007	3929	13-04-2015	100,000	-	-	100,000	-	-	-	1	100,000	4.944	4,944
C	507	04-11-2011	29-11-2007	3933	15-04-2015	100,000	-	-	100,000	-	-	-	1	100,000	4.944	4,944
B	206	13-03-2014	24-02-2014	3934	16-04-2015	117,628	-	59,000	-	24,333	34,295	-	1	24,333	4.944	1,203
A	418	08-04-2013	22-09-2011	3946	01-05-2015	107,038	-	-	-	-	-	107,038	1	-	4.944	-
A	432	08-04-2013	19-03-2012	3951	08-05-2015	65,086	-	-	-	-	-	65,086	1	-	4.944	-
B	304	13-03-2014	24-02-2014	3953	08-05-2015	809,063	-	768,000	-	-	-	41,063	1	-	4.944	-
B	206	13-03-2014	24-02-2014	3973	17-06-2015	570	-	-	-	-	570	-	1	-	5.6	-
B	405	13-03-2014	28-02-2014	4024	28-09-2015	3,640	-	-	-	-	3,640	-	1	-	5.6	-
C	118	04-11-2011	23-09-2011	4040	31-10-2015	3,400	-	-	-	-	-	3,400	1	-	5.6	-
C	226	04-11-2011	24-10-2007	-	31-12-2015	17,764	-	-	-	-	-	17,764	1	-	5.8	-
C	501	04-11-2011	31-03-2010	-	31-12-2015	15,913	-	-	-	7,383	-	8,530	1	7,383	5.8	428
B	305	13-03-2014	08-08-2013	4076	04-05-2016	1,100,000	-	761,000	339,000	-	-	-	1	339,000	5.8	19,662
A	531	08-04-2013	29-03-2012	4084	20-05-2016	9,130	-	-	-	-	-	9,130	1	-	5.8	-
A	306	08-04-2013	18-02-2010	4092	06-06-2016	9,750	-	-	-	-	-	9,750	1	-	6	-
C	507	04-11-2011	29-11-2007	4093	06-06-2016	200,000	-	-	200,000	-	-	-	1	200,000	6	12,000
C	507	04-11-2011	29-11-2007	4112	12-06-2016	200,000	-	-	128,000	-	-	72,000	1	128,000	6	7,680
A	122	08-04-2013	13-11-2012	4127	20-07-2016	150,000	-	-	-	-	29,341	120,659	1	-	6	-
A	301	08-04-2013	03-12-2009	4133	04-08-2016	100,000	-	-	-	-	15,906	84,094	1	-	6	-
C	128	04-11-2011	05-07-2009	4134	04-08-2016	150,000	-	-	-	-	63,757	86,243	1	-	6	-
A	322	08-04-2013	12-04-2011	4145	12-10-2016	101,983	-	-	-	-	-	101,983	1	-	6	-
Total Receipts from Apr 15 to Jun 17						**3,560,965**		**1,746,250**	**908,750**	**31,716**	**147,509**	**726,740**		**940,466**		**52,925**

APPROVED BY
28 JUN 2018
SOHAM MODI
MANAGING DIRECTOR

Annexure-III

Statement of Service Tax - Flatwise Details - After OC
Firm : GREENWOOD ESTATES
Period : April 2015 to June 2017

Block No	Flat No.	Sum of Receipt Amount	Sum of Towards Sale Deed	Sum of Towards Agreement of Construction	Sum of Towards Other Taxable Receipts	Sum of Towards VAT, Registration Charges, etc.	Sum of Towards Other Non-Taxable Receipts
A	109	3,131,048	2,911,000	-	-	215,348	4,700
A	112	3,173,636	2,911,000	-	46,618	215,348	670
A	125	746,844	528,271	-	9,781	208,792	-
A	128	23,344	-	-	-	19,319	4,025
A	134	7,691	-	-	-	1,400	6,291
A	320	200,000	-	-	-	200,000	-
A	334	4,668	-	-	-	4,668	-
A	420	3,329,000	3,188,000	-	37,478	103,522	-
A	503	35,517	-	-	-	35,517	-
A	509	3,124,068	3,100,000	-	23,318	750	-
A	517	1,147,989	368,621	-	36,223	208,800	534,345
A	528	195,065	-	-	-	194,250	815
A	533	100,000	-	-	-	99,015	985
A	534	3,123,000	3,123,000	-	-	-	-
B	101	3,163,706	2,941,000	-	-	217,523	5,183
B	102	3,245,224	2,898,000	-	-	334,495	12,729
B	103	2,907,707	2,833,000	-	69,898	4,809	-
B	104	3,222,193	2,972,000	-	29,878	220,315	-
B	105	2,647,023	2,600,000	-	22,828	24,195	-
B	106	2,898,446	2,669,000	-	21,498	200,772	7,176
B	203	2,874,600	2,874,600	-	-	-	-
B	204	2,747,000	2,747,000	-	-	-	-
B	302	285,389	41,816	-	26,688	212,230	4,655
B	401	1,234,250	978,000	-	28,518	222,018	5,714
B	403	2,828,665	2,800,000	-	23,147	5,518	-
B	404	75,000	-	-	-	75,000	-
B	501	150,000	-	-	-	150,000	-
B	502	487,275	284,000	-	24,795	178,480	-
B	503	3,012,190	2,950,000	-	-	28,790	33,400
B	504	75,018	-	-	-	75,018	-
B	505	2,953,653	2,928,000	-	-	25,653	-
B	506	2,834,000	2,834,000	-	-	-	-
C	104	3,098,500	2,880,000	-	5,100	213,100	300
C	112	3,129,404	3,126,000	-	1,600	-	1,804
C	407	2,910,789	2,886,000	-	21,418	3,371	-
C	420	3,155,866	3,126,000	-	21,718	8,148	-
C	504	3,131,409	3,100,000	-	28,278	3,131	-
C	512	3,166,370	3,126,000	-	-	3,126	37,244
Total		**74,575,547**	**69,724,308**	-	**478,782**	**3,712,421**	**660,036**

APPROVED BY
08 JUN 2018
SOHAM MODI
MANAGING DIRECTOR

Service Tax Details - Details of receipts Before OC - sorted by date of receipt
Project : GREENWOOD ESTATES
Period : April 2015 to Jun 2017

Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Taxable receipts under WCS based on OC	Tax rate under works contract services with composition	Estimate of tax liability under works contract services with composition - agr. of const. receipts
B	505	13-03-2014	31-03-2015	3631	02-04-2015	25,000	2,928,000	25,000	-	-	-	-	0	-	4.944	-
A	128	08-04-2013	20-04-2014	3926	11-04-2015	23,344	-	-	-	-	19,319	4,025	0	-	4.944	-
A	320	08-04-2013	05-10-2014	3927	11-04-2015	200,000	-	-	-	-	200,000	-	0	-	4.944	-
B	505	13-03-2014	31-03-2015	3930	13-04-2015	100,000	-	100,000	-	-	-	-	0	-	4.944	-
B	505	13-03-2014	31-03-2015	3931	15-04-2015	100,000	-	100,000	-	-	-	-	0	-	4.944	-
C	407	04-11-2011	16-03-2015	3935	18-04-2015	100,000	-	100,000	-	-	-	-	0	-	4.944	-
C	407	04-11-2011	16-03-2015	3936	20-04-2015	391,000	-	391,000	-	-	-	-	0	-	4.944	-
B	401	13-03-2014	02-12-2014	3937	21-04-2015	222,218	-	222,218	-	-	-	-	0	-	4.944	-
B	204	13-03-2014	16-03-2015	3938	25-04-2015	200,000	-	200,000	-	-	-	-	0	-	4.944	-
B	401	13-03-2014	02-12-2014	3941	27-04-2015	1,000,000	-	755,782	-	28,518	215,700	-	0	28,518	4.944	1,410
B	505	13-03-2014	31-03-2015	3939	27-04-2015	100,000	-	100,000	-	-	-	-	0	-	4.944	-
B	505	13-03-2014	31-03-2015	3943	28-04-2015	192,000	-	192,000	-	-	-	-	0	-	4.944	-
B	502	13-03-2014	31-12-2014	3944	29-04-2015	284,000	-	284,000	-	-	-	-	0	-	4.944	-
A	112	08-04-2013	02-05-2015	3632	02-05-2015	25,000	2,911,000	25,000	-	-	-	-	0	-	4.944	-
A	125	08-04-2013	30-11-2014	3958	05-05-2015	452,882	-	452,882	-	-	-	-	0	-	4.944	-
B	502	13-03-2014	31-12-2014	3945	05-05-2015	179,000	-	-	-	24,795	154,205	-	0	24,795	4.944	1,226
B	105	13-03-2014	31-01-2015	3950	07-05-2015	2,558,873	-	2,558,873	-	-	-	-	0	-	4.944	-
B	505	13-03-2014	31-03-2015	3947	07-05-2015	700,000	-	700,000	-	-	-	-	0	-	4.944	-
B	505	13-03-2014	31-03-2015	3949	07-05-2015	711,000	-	711,000	-	-	-	-	0	-	4.944	-
A	503	08-04-2013	23-10-2014	3952	08-05-2015	35,517	-	-	-	-	35,517	-	0	-	4.944	-
A	112	08-04-2013	02-05-2015	3957	16-05-2015	200,000	-	200,000	-	-	-	-	0	-	4.944	-
A	109	08-04-2013	16-05-2015	3633	19-05-2015	25,000	2,911,000	25,000	-	-	-	-	0	-	4.944	-
A	109	08-04-2013	16-05-2015	3634	19-05-2015	200,000	-	200,000	-	-	-	-	0	-	4.944	-
B	104	13-03-2014	21-05-2015	3960	20-05-2015	225,000	2,972,000	225,000	-	-	-	-	0	-	4.944	-
B	302	13-03-2014	12-05-2014	3959	20-05-2015	200,000	-	41,816	-	26,688	131,496	-	0	26,688	4.944	1,319
A	109	08-04-2013	16-05-2015	3962	22-05-2015	186,000	-	186,000	-	-	-	-	0	-	4.944	-
B	504	13-03-2014	31-12-2014	3961	22-05-2015	75,018	-	-	-	-	75,018	-	0	-	4.944	-
B	302	13-03-2014	12-05-2014	3963	23-05-2015	58,601	-	-	-	-	58,601	-	0	-	4.944	-
A	125	08-04-2013	30-11-2014	3964	2[illegible]-05-2015	293,962	-	75,389	-	9,781	208,792	-	0	9,781	4.944	484

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Period : April 2015 to Jun 2017

Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Taxable receipts under WCS based on OC	Tax rate under works contract services with composition	Estimate of tax liability under works contract services with composition - agr. of const. receipts
B	404	13-03-2014	31-12-2014	3969	28-05-2015	75,000	-	-	-	-	75,000	-	0	-	4.944	-
B	502	13-03-2014	31-12-2014	3967	31-05-2015	24,275	-	-	-	-	24,275	-	0	-	4.944	-
A	112	08-04-2013	02-05-2015	3971	10-06-2015	358,000	-	358,000	-	-	-	-	0	-	5.6	-
B	105	13-03-2014	31-01-2015	3972	10-06-2015	50,000	-	41,127	-	8,873	-	-	0	8,873	5.6	497
C	104	04-11-2011	18-06-2015	3637	18-06-2015	25,000	2,880,000	25,000	-	-	-	-	0	-	5.6	-
A	109	08-04-2013	16-05-2015	3974	19-06-2015	25,650	-	25,650	-	-	-	-	0	-	5.6	-
B	302	13-03-2014	12-05-2014	3975	19-06-2015	26,788	-	-	-	-	22,133	4,655	0	-	5.6	-
B	101	13-03-2014	20-06-2015	3635	22-06-2015	25,000	2,941,000	25,000	-	-	-	-	0	-	5.6	-
B	106	13-03-2014	21-06-2015	865918	22-06-2015	25,000	2,669,000	25,000	-	-	-	-	0	-	5.6	-
B	102	13-03-2014	22-06-2015	-	23-06-2015	25,000	2,898,000	25,000	-	-	-	-	0	-	5.6	-
C	407	04-11-2011	16-03-2015	3976	24-06-2015	2,328,000	-	2,328,000	-	-	-	-	0	-	5.6	-
A	112	08-04-2013	02-05-2015	3977	25-06-2015	125,000	-	125,000	-	-	-	-	0	-	5.6	-
A	112	08-04-2013	02-05-2015	3979	26-06-2015	2,328,000	-	2,203,000	-	46,618	78,382	-	0	46,618	5.6	2,611
A	420	08-04-2013	25-06-2015	3939	26-06-2015	25,000	-	25,000	-	-	-	-	0	-	5.6	-
A	420	08-04-2013	25-06-2015	3978	26-06-2015	200,000	2,880,500	200,000	-	-	-	-	0	-	5.6	-
B	105	13-03-2014	31-01-2015	3980	30-06-2015	15,027	-	-	-	13,955	1,072	-	0	13,955	5.6	781
B	104	13-03-2014	21-05-2015	3981	03-07-2015	447,000	-	447,000	-	-	-	-	0	-	5.6	-
B	102	13-03-2014	22-06-2015	3982	10-07-2015	200,000	-	200,000	-	-	-	-	0	-	5.6	-
B	505	13-03-2014	31-03-2015	3984	10-07-2015	1,000	-	1,000	-	-	-	-	0	-	5.6	-
B	505	13-03-2014	31-03-2015	3985	14-07-2015	299,000	-	299,000	-	-	-	-	0	-	5.6	-
B	102	13-03-2014	22-06-2015	3986	15-07-2015	210,000	-	210,000	-	-	-	-	0	-	5.6	-
B	104	13-03-2014	21-05-2015	3987	21-07-2015	491,548	-	491,548	-	-	-	-	0	-	5.6	-
A	109	08-04-2013	16-05-2015	3988	22-07-2015	369,000	-	369,000	-	-	-	-	0	-	5.6	-
B	104	13-03-2014	21-05-2015	3990	22-07-2015	517,419	-	517,419	-	-	-	-	0	-	5.6	-
A	420	08-04-2013	25-06-2015	3991	27-07-2015	2,400,000	-	2,400,000	-	-	-	-	0	-	5.6	-
B	106	13-03-2014	21-06-2015	3993	28-07-2015	100,000	-	100,000	-	-	-	-	0	-	5.6	-
B	104	13-03-2014	21-05-2015	3994	31-07-2015	1,291,033	-	1,291,033	-	-	-	-	0	-	5.6	-
B	505	13-03-2014	31-03-2015	3995	03-08-2015	500,000	-	500,000	-	-	-	-	0	-	5.6	-
B	104	13-03-2014	21-05-2015	3996	07-08-2015	220,270	-	-	-	29,878	190,392	-	0	29,878	5.6	1,673

GREENWOOD ESTATES SEC'BAD

Service Tax Details - Details of receipts Before OC - sorted by date of receipt
Project : GREENWOOD ESTATES
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Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Taxable receipts under WCS based on OC	Tax rate under works contract services with composition	Estimate of tax liability under works contract services with composition - agr. of const. receipts
C	104	04-11-2011	18-06-2015	3997	07-08-2015	200,000	-	200,000	-	-	-	-	0	-	5.6	-
A	517	08-04-2013	30-06-2014	3999	10-08-2015	150,000	-	150,000	-	-	-	-	0	-	5.6	-
A	517	08-04-2013	30-06-2014	4000	10-08-2015	313,243	-	218,621	-	36,223	58,399	-	0	36,223	5.6	2,028
C	104	04-11-2011	18-06-2015	3998	10-08-2015	432,000	-	432,000	-	-	-	-	0	-	5.6	-
A	109	08-04-2013	16-05-2015	4003	19-08-2015	1,137,693	-	1,137,693	-	-	-	-	0	-	5.6	-
A	109	08-04-2013	16-05-2015	4005	19-08-2015	1,186,455	-	967,657	-	-	215,348	3,450	0	-	5.6	-
B	105	13-03-2014	31-01-2015	4004	19-08-2015	23,123	-	-	-	-	23,123	-	0	-	5.6	-
A	509	08-04-2013	25-12-2015	4007	24-08-2015	25,000	2,870,950	25,000	-	-	-	-	0	-	5.6	-
B	204	13-03-2014	16-03-2015	4008	24-08-2015	21,000	-	21,000	-	-	-	-	0	-	5.6	-
C	112	04-11-2011	28-08-2015	3640	27-08-2015	25,000	3,126,000	25,000	-	-	-	-	0	-	5.6	-
B	106	13-03-2014	21-06-2015	-	28-08-2015	244,000	-	244,000	-	-	-	-	0	-	5.6	-
C	104	04-11-2011	18-06-2015	4011	28-08-2015	36,000	-	36,000	-	-	-	-	0	-	5.6	-
C	104	04-11-2011	18-06-2015	4012	28-08-2015	200,000	-	200,000	-	-	-	-	0	-	5.6	-
C	104	04-11-2011	18-06-2015	4014	11-09-2015	2,200,000	-	1,987,000	-	5,100	207,900	-	0	5,100	5.6	286
C	112	04-11-2011	28-08-2015	4015	11-09-2015	100,000	-	100,000	-	-	-	-	0	-	5.6	-
C	112	04-11-2011	28-08-2015	4016	11-09-2015	100,000	-	100,000	-	-	-	-	0	-	5.6	-
B	204	13-03-2014	16-03-2015	2018	14-09-2015	2,526,000	-	2,526,000	-	-	-	-	0	-	5.6	-
C	112	04-11-2011	28-08-2015	4019	15-09-2015	300,000	-	300,000	-	-	-	-	0	-	5.6	-
C	112	04-11-2011	28-08-2015	4020	18-09-2015	2,444,000	-	2,444,000	-	-	-	-	0	-	5.6	-
C	407	04-11-2011	16-03-2015	4022	19-09-2015	67,000	-	67,000	-	-	-	-	0	-	5.6	-
C	407	04-11-2011	16-03-2015	4023	19-09-2015	24,789		-	-	21,418	3,371	-	0	21,418	5.6	1,199
C	420	04-11-2011	15-09-2015	3645	21-09-2015	25,000	3,126,000	25,000	-	-	-	-	0	-	5.6	-
B	506	13-03-2014	23-09-2015	3646	24-09-2015	25,000	2,834,000	25,000	-	-	-	-	0	-	5.6	-
C	420	04-11-2011	15-09-2015	4025	05-10-2015	200,000	-	200,000	-	-	-	-	0	-	5.6	-
B	506	13-03-2014	23-09-2015	4030	08-10-2015	200,000	-	200,000	-	-	-	-	0	-	5.6	-
A	517	08-04-2013	30-06-2014	4031	12-10-2015	324,607	-	-	-	-	150,401	174,206	0	-	5.6	-
B	101	13-03-2014	20-06-2015	4032	14-10-2015	25,000	-	25,000	-	-	-	-	0	-	5.6	-
C	420	04-11-2011	15-09-2015	4029	19-10-2015	301,000	-	301,000	-	-	-	-	0	-	5.6	-
A	420	08-04-2013	25-06-2015	4034	28-10-2015	350,000	-	350,000	-	-	-	-	0	-	5.6	-

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Service Tax Details - Details of receipts Before OC - sorted by date of receipt
Project : GREENWOOD ESTATES
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Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Taxable receipts under WCS based on OC	Tax rate under works contract services with composition	Estimate of tax liability under works contract services with composition agr. of const. receipts
A	112	08-04-2013	02-05-2015	4035	31-10-2015	50,000	-	-	-	-	50,000	-	0	-	5.6	-
B	506	13-03-2014	23-09-2015	4036	02-11-2015	200,000	-	200,000	-	-	-	-	0	-	5.6	-
C	112	04-11-2011	28-08-2015	4037	03-11-2015	75,000	-	75,000	-	-	-	-	0	-	5.6	-
A	420	08-04-2013	25-06-2015	4033	05-11-2015	141,000	-	141,000	-	-	-	-	0	-	5.6	-
B	505	13-03-2014	31-03-2015	4039	12-11-2015	224,428	-	200,000	-	-	24,428	-	0	-	5.6	-
A	420	08-04-2013	25-06-2015	4042	19-11-2015	213,000	-	72,000	-	37,478	103,522	-	0	37,478	5.8	2,174
A	112	08-04-2013	02-05-2015	4041	03-12-2015	87,636	-	-	-	-	86,966	670	0	-	5.8	-
A	109	08-04-2013	16-05-2015	4043	08-12-2015	1,250	-	-	-	-	-	1,250	0	-	5.8	-
A	334	08-04-2013	23-10-2014	4044	10-12-2015	4,668	-	-	-	-	4,668	-	0	-	5.8	-
B	101	13-03-2014	20-06-2015	4045	17-12-2015	400,000	-	400,000	-	-	-	-	0	-	5.8	-
B	106	13-03-2014	21-06-2015	4046	23-12-2015	492,900	-	492,900	-	-	-	-	0	-	5.8	-
A	509	08-04-2013	25-12-2015	3648	30-12-2015	200,000	-	200,000	-	-	-	-	0	-	5.8	-
A	509	08-04-2013	25-12-2015	4047	22-01-2016	275,000	-	275,000	-	-	-	-	0	-	5.8	-
A	534	08-04-2013	26-01-2016	4049	27-01-2016	25,000	3,126,000	25,000	-	-	-	-	0	-	5.8	-
A	509	08-04-2013	25-12-2015	4050	30-01-2016	2,600,000	-	2,600,000	-	-	-	-	0	-	5.8	-
A	534	08-04-2013	26-01-2016	4053	03-02-2016	100,000	-	100,000	-	-	-	-	0	-	5.8	-
B	505	13-03-2014	31-03-2015	4052	03-02-2016	1,225	-	-	-	-	1,225	-	0	-	5.8	-
A	517	08-04-2013	30-06-2014	4054	08-02-2016	300,000	-	-	-	-	-	300,000	0	-	5.8	-
B	106	13-03-2014	21-06-2015	4055	08-02-2016	1,000,000	-	1,000,000	-	-	-	-	0	-	5.8	-
B	106	13-03-2014	21-06-2015	4066	08-02-2016	700,000	-	700,000	-	-	-	-	0	-	5.8	-
B	106	13-03-2014	21-06-2015	4058	03-03-2016	300,000	-	107,100	-	21,498	171,402	-	0	21,498	5.8	1,247
B	506	13-03-2014	23-09-2015	4059	09-03-2016	900,000	-	900,000	-	-	-	-	0	-	5.8	-
B	506	13-03-2014	23-09-2015	4060	09-03-2016	900,000	-	900,000	-	-	-	-	0	-	5.8	-
B	506	13-03-2014	23-09-2015	4062	09-03-2016	500,000	-	500,000	-	-	-	-	0	-	5.8	-
C	104	04-11-2011	18-06-2015	4063	09-03-2016	5,500	-	-	-	-	5,200	300	0	-	5.8	-
A	534	08-04-2013	26-01-2016	4064	11-03-2016	2,750,000	-	2,750,000	-	-	-	-	0	-	5.8	-
B	203	13-03-2014	17-03-2016	3652	22-03-2016	25,000	2,944,000	25,000	-	-	-	-	0	-	5.8	-
A	[illegible]	08-04-2013	26-06-2014	4065	24-03-2016	7,691	-	-	-	-	1,400	6,291	0	-	5.8	-
A	[illegible]	08-04-2013	[illegible]-08-2014	-	31-03-2016	195,065	-	-	-	-	194,250	815	0	-	5.8	-

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Project : GREENWOOD ESTATES
Period : April 2015 to Jun 2017

Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Taxable receipts under WCS based on OC	Tax rate under works contract services with composition	Estimate of tax liability under works contract services with composition agr. of const. receipts
B	203	13-03-2014	17-03-2016	4066	02-04-2016	200,000	-	200,000	-	-	-	-	0	-	5.8	-
B	506	13-03-2014	23-09-2015	4068	05-04-2016	109,000	-	109,000	-	-	-	-	0	-	5.8	-
A	509	08-04-2013	25-12-2015	4069	11-04-2016	24,068	-	-	-	23,318	750	-	0	23,318	5.8	1,352
B	103	13-03-2014	08-04-2016	3651	13-04-2016	25,000	2,833,000	25,000	-	-	-	-	0	-	5.8	-
C	504	04-11-2011	13-04-2016	3653	18-04-2016	25,000	2,870,950	25,000	-	-	-	-	0	-	5.8	-
C	504	04-11-2011	13-04-2016	4070	20-04-2016	200,000	-	200,000	-	-	-	-	0	-	5.8	-
B	102	13-03-2014	22-06-2015	4071	21-04-2016	1,000,000	-	1,000,000	-	-	-	-	0	-	5.8	-
B	102	13-03-2014	22-06-2015	4073	25-04-2016	1,000,000	-	1,000,000	-	-	-	-	0	-	5.8	-
C	504	04-11-2011	13-04-2016	4072	25-04-2016	875,000	-	875,000	-	-	-	-	0	-	5.8	-
B	102	13-03-2014	22-06-2015	4075	29-04-2016	421,856	-	421,856	-	-	-	-	0	-	5.8	-
B	203	13-03-2014	17-03-2016	4074	29-04-2016	2,649,600	-	2,649,600	-	-	-	-	0	-	5.8	-
C	504	04-11-2011	13-04-2016	4077	07-05-2016	2,000,000	-	2,000,000	-	-	-	-	0	-	5.8	-
C	504	04-11-2011	13-04-2016	4078	10-05-2016	28,578	-	-	-	25,447	3,131	-	0	25,447	5.8	1,476
C	504	04-11-2011	13-04-2016	4079	10-05-2016	2,831	-	-	-	2,831	-	-	0	2,831	5.8	164
C	420	04-11-2011	15-09-2015	4080	11-05-2016	1,000,000	-	1,000,000	-	-	-	-	0	-	5.8	-
C	420	04-11-2011	15-09-2015	4082	12-05-2016	1,000,000	-	1,000,000	-	-	-	-	0	-	5.8	-
C	420	04-11-2011	15-09-2015	4083	13-05-2016	550,000	-	550,000	-	-	-	-	0	-	5.8	-
A	517	08-04-2013	30-06-2014	4186	20-05-2016	60,139	-	-	-	-	-	60,139	0	-	5.8	-
B	103	13-03-2014	08-04-2016	4087	21-05-2016	200,000	-	200,000	-	-	-	-	0	-	5.8	-
C	512	04-11-2011	21-05-2016	3655	24-05-2016	25,000	3,126,000	25,000	-	-	-	-	0	-	5.8	-
B	101	13-03-2014	20-06-2015	4091	30-05-2016	2,700,000	-	2,491,000	-	-	209,000	-	0	-	5.8	-
C	512	04-11-2011	21-05-2016	4090	30-05-2016	200,000	-	200,000	-	-	-	-	0	-	5.8	-
B	403	13-03-2014	30-05-2016	3657	07-06-2016	25,000	2,800,000	25,000	-	-	-	-	0	-	6	-
C	420	04-11-2011	15-09-2015	4094	07-06-2016	50,000	-	50,000	-	-	-	-	0	-	6	-
B	101	13-03-2014	20-06-2015	4098	10-06-2016	13,706	-	-	-	-	8,523	5,183	0	-	6	-
B	403	13-03-2014	30-05-2016	4095	10-06-2016	200,000	-	200,000	-	-	-	-	0	-	6	-
B	103	13-03-2014	08-04-2016	4101	20-06-2016	75,000	-	75,000	-	-	-	-	0	-	6	-
B	103	13-03-2014	08-04-2016	4102	20-06-2016	25,000	-	25,000	-	-	-	-	0	-	6	-
B	103	13-03-2014	08-04-2016	4103	20-06-2016	100,000	-	100,000	-	-	-	-	0	-	6	-

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Service Tax Details - Details of receipts Before OC - sorted by date of receipt
Project : GREENWOOD ESTATES
Period : April 2015 to Jun 2017

Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Taxable receipts under WCS based on OC	Tax rate under works contract services with composition	Estimate of tax liability under works contract services with composition - agr. of const. receipts
B	503	13-03-2014	19-06-2016	3658	30-06-2016	25,000	2,950,000	25,000	-	-	-	-	0	-	6	-
C	512	04-11-2011	21-05-2016	4107	30-06-2016	900,000	-	900,000	-	-	-	-	0	-	6	-
C	512	04-11-2011	21-05-2016	4108	30-06-2016	900,000	-	900,000	-	-	-	-	0	-	6	-
C	512	04-11-2011	21-05-2016	4111	30-06-2016	750,000	-	750,000	-	-	-	-	0	-	6	-
C	112	04-11-2011	28-08-2015	-	01-07-2016	1,134	-	-	-	-	-	1,134	0	-	6	-
C	112	04-11-2011	28-08-2015	4113	01-07-2016	84,270	-	82,000	-	1,600	-	670	0	1,600	6	96
B	503	13-03-2014	19-06-2016	4116	08-07-2016	200,000	-	200,000	-	-	-	-	0	-	6	-
C	512	04-11-2011	21-05-2016	4118	14-07-2016	51,000	-	51,000	-	-	-	-	0	-	6	-
C	512	04-11-2011	21-05-2016	4122	16-07-2016	100,000	-	100,000	-	-	-	-	0	-	6	-
C	512	04-11-2011	21-05-2016	4124	18-07-2016	100,000	-	100,000	-	-	-	-	0	-	6	-
B	103	13-03-2014	08-04-2016	4126	19-07-2016	108,000	-	108,000	-	-	-	-	0	-	6	-
B	403	13-03-2014	30-05-2016	4123	19-07-2016	85,000	-	85,000	-	-	-	-	0	-	6	-
B	503	13-03-2014	19-06-2016	4130	26-07-2016	2,490,000	-	2,490,000	-	-	-	-	0	-	6	-
B	403	13-03-2014	30-05-2016	4132	01-08-2016	2,490,000	-	2,490,000	-	-	-	-	0	-	6	-
B	102	13-03-2014	22-06-2015	4135	06-08-2016	214,605	-	41,144	-	-	173.461	-	0	-	6	-
B	501	13-03-2014	19-04-2014	4136	08-08-2016	150,000	-	-	-	-	150,000	-	0	-	6	-
B	503	13-03-2014	19-06-2016	4117	10-08-2016	225,000	-	225,000	-	-	-	-	0	-	6	-
B	503	13-03-2014	19-06-2016	4121	10-08-2016	10,000	-	10,000	-	-	-	-	0	-	6	-
B	401	13-03-2014	02-12-2014	4139	29-08-2016	12,032	-	-	-	-	6.318	5,714	0	-	6	-
B	503	13-03-2014	19-06-2016	4141	08-09-2016	25,000	-	-	-	-	-	25,000	0	-	6	-
B	503	13-03-2014	19-06-2016	4142	08-09-2016	8,400	-	-	-	-	-	8,400	0	-	6	-
C	512	04-11-2011	21-05-2016	4143	12-09-2016	140,370	-	100,000	-	-	3,126	37,244	0	-	6	-
B	106	13-03-2014	21-06-2015	3660	22-09-2016	36,546	-	-	-	-	29,370	7,176	0	-	6	-
B	103	13-03-2014	08-04-2016	4144	06-10-2016	40,000	-	40,000	-	-	-	-	0	-	6	-
B	103	13-03-2014	08-04-2016	4147	20-10-2016	2,260,000	-	2,260,000	-	-	-	-	0	-	6	-
A	534	08-04-2013	26-01-2016	4148	21-10-2016	135,000	-	135,000	-	-	-	-	0	-	6	-
B	503	13-03-2014	19-06-2016	4149	31-10-2016	28,790	-	-	-	-	28,790	-	0	-	6	-
B	103	13-03-2014	08-04-2016	4150	07-11-2016	50,000	-	-	-	50,000	-	-	0	50,000	6	3,000
B	103	13-03-2014	08-04-2016	4151	07-11-2016	24,707	-	-	-	19,898	4,809	-	0	19,898	6	1,194

GREENWOOD ESTATES SEC'BAD

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Service Tax Details - Details of receipts Before OC - sorted by date of receipt
Project : GREENWOOD ESTATES
Period : April 2015 to Jun 2017

Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Taxable receipts under WCS based on OC	Tax rate under works contract services with composition	Estimate of tax liability under works contract services with composition - agr. of const. receipts
A	533	08-04-2013	23-04-2014	4157	10-12-2016	100,000	-	-	-	-	99,015	985	0	-	6	-
C	420	04-11-2011	15-09-2015	4156	10-12-2016	29,866	-	-	-	21,718	8,148	-	0	21,718	6	1,303
B	102	13-03-2014	22-06-2015	4158	22-12-2016	116,761	-	-	-	-	116,761	-	0	-	6	-
B	403	13-03-2014	30-05-2016	4163	23-01-2017	28,665	-	-	-	23,147	5,518	-	0	23,147	6	1,389
A	534	08-04-2013	26-01-2016	4164	28-02-2017	5,000	-	5,000	-	-	-	-	0	-	6	-
B	102	13-03-2014	22-06-2015	4165	02-03-2017	7,553	-	-	-	-	7,553	-	0	-	6	-
A	534	08-04-2013	26-01-2016	4166	07-03-2017	108,000	-	108,000	-	-	-	-	0	-	6	-
B	102	13-03-2014	22-06-2015	4167	13-03-2017	49,449	-	-	-	-	36,720	12,729	0	-	6	-
B	104	13-03-2014	21-05-2015	4168	02-06-2017	29,923	-	-	-	-	29,923	-	0	-	6	-
Total Receipts from Apr 15 to Jun 17						**74,575,547**		**69,724,308**	-	**478,782**	**3,712,421**	**660,036**		**478,782**		**26,909**

GREENWOOD ESTATES SEC.BAD

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08 JUN 2018
SOHAM MODI
MANAGING DIRECTOR

Statement of Service Tax - Flatwise Details
Firm : GREENWOOD ESTATES
Period : April 2015 to June 2017

Block No	Flat No.	Sum of Receipt Amount	Sum of Towards Sale Deed	Sum of Towards Agreement of Construction	Sum of Towards Other Taxable Receipts	Sum of Towards VAT, Registration Charges,	Sum of Towards Other Non-Taxable Receipts	Sum of Taxable receipts under WCS	Sum of Estimate of tax liability under works contract services with composition - agr. of const. receipts
A	109	3,131,048	2,911,000	-	-	215,348	4,700	-	-
A	112	3,173,636	2,911,000	-	46,618	215,348	670	46,618	2,611
A	122	150,000	-	-	-	29,341	120,659	-	-
A	125	746,844	528,271	-	9,781	208,792	-	9,781	484
A	128	23,344	-	-	-	19,319	4,025	-	-
A	134	7,691	-	-	-	1,400	6,291	-	-
A	301	100,000	-	-	-	15,906	84,094	-	-
A	306	9,750	-	-	-	-	9,750	-	-
A	320	200,000	-	-	-	200,000	-	-	-
A	322	101,983	-	-	-	-	101,983	-	-
A	334	4,668	-	-	-	4,668	-	-	-
A	418	107,038	-	-	-	-	107,038	-	-
A	420	3,329,000	3,188,000	-	37,478	103,522	-	37,478	2,174
A	432	65,086	-	-	-	-	65,086	-	-
A	503	35,517	-	-	-	35,517	-	-	-
A	509	3,124,068	3,100,000	-	23,318	750	-	23,318	1,352
A	517	1,147,989	368,621	-	36,223	208,800	534,345	36,223	2,028
A	528	195,065	-	-	-	194,250	815	-	-
A	531	9,130	-	-	-	-	9,130	-	-
A	533	100,000	-	-	-	99,015	985	-	-
A	534	3,123,000	3,123,000	-	-	-	-	-	-
B	101	3,163,706	2,941,000	-	-	217,523	5,183	-	-
B	102	3,245,224	2,898,000	-	-	334,495	12,729	-	-
B	103	2,907,707	2,833,000	-	69,898	4,809	-	69,898	4,194
B	104	3,222,193	2,972,000	-	29,878	220,315	-	29,878	1,673
B	105	2,647,023	2,600,000	-	22,828	24,195	-	22,828	1,278
B	106	2,898,446	2,669,000	-	21,498	200,772	7,176	21,498	1,247
B	203	2,874,600	2,874,600	-	-	-	-	-	-
B	204	2,747,000	2,747,000	-	-	-	-	-	-
B	206	118,198	59,000	-	24,333	34,865	-	24,333	1,203
B	302	285,389	41,816	-	26,688	212,230	4,655	26,688	1,319
B	304	809,063	768,000	-	-	-	41,063	-	-
B	305	1,100,000	761,000	339,000	-	-	-	339,000	19,662
B	401	1,234,250	978,000	-	28,518	222,018	5,714	28,518	1,410
B	403	2,828,665	2,800,000	-	23,147	5,518	-	23,147	1,389
B	404	75,000	-	-	-	75,000	-	-	-
B	405	3,640	-	-	-	3,640	-	-	-
B	501	150,000	-	-	-	150,000	-	-	-
B	502	487,275	284,000	-	24,795	178,480	-	24,795	1,226
B	503	3,012,190	2,950,000	-	-	28,790	33,400	-	-
B	504	75,018	-	-	-	75,018	-	-	-
B	505	2,953,653	2,928,000	-	-	25,653	-	-	-
B	506	2,834,000	2,834,000	-	-	-	-	-	-
C	104	3,098,500	2,880,000	-	5,100	213,100	300	5,100	286
C	112	3,129,404	3,126,000	-	1,600	-	1,804	1,600	96
C	118	3,400	-	-	-	-	3,400	-	-
C	128	150,000	-	-	-	63,757	86,243	-	-
C	226	17,764	-	-	-	-	17,764	-	-

GREENWOOD ESTATES

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Block No	Flat No.	Sum of Receipt Amount	Sum of Towards Sale Deed	Sum of Towards Agreement of Construction	Sum of Towards Other Taxable Receipts	Sum of Towards VAT, Registration Charges,	Sum of Towards Other Non-Taxable Receipts	Sum of Taxable receipts under WCS	Sum of Estimate of tax liability under works contract services with composition - agr. of const. receipts
C	407	2,910,789	2,886,000	-	21,418	3,371	-	21,418	1,199
C	420	3,155,866	3,126,000	-	21,718	8,148	-	21,718	1,303
C	501	15,913	-	-	7,383	-	8,530	7,383	428
C	504	3,131,409	3,100,000	-	28,278	3,131	-	28,278	1,640
C	507	800,000	158,250	569,750	-	-	72,000	569,750	31,632
C	512	3,166,370	3,126,000	-	-	3,126	37,244	-	-
Grand Total		**78,136,512**	**71,470,558**	**908,750**	**510,498**	**3,859,930**	**1,386,776**	**1,419,248**	**79,835**

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08 JUN 2018
SOHAM MODI
MANAGING DIRECTOR

Service Tax Details - Details of receipts - sorted by date of receipt
Project : GREENWOOD ESTATES
Period : April 2015 to Jun 2017

Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Taxable receipts under WCS based on OC	Tax rate under works contract services with composition	Estimate of tax liability under works contract services with composition agr. of const. receipts
B	505	13-03-2014	31-03-2015	3631	02-04-2015	25,000	2,928,000	25,000	-	-	-	-	0	-	4.944	-
A	128	08-04-2013	20-04-2014	3926	11-04-2015	23,344	-	-	-	-	19,319	4,025	0	-	4.944	-
A	320	08-04-2013	05-10-2014	3927	11-04-2015	200,000	-	-	-	-	200,000	-	0	-	4.944	-
B	505	13-03-2014	31-03-2015	3930	13-04-2015	100,000	-	100,000	-	-	-	-	0	-	4.944	-
B	505	13-03-2014	31-03-2015	3931	15-04-2015	100,000	-	100,000	-	-	-	-	0	-	4.944	-
C	407	04-11-2011	16-03-2015	-3935	18-04-2015	100,000	-	100,000	-	-	-	-	0	-	4.944	-
C	407	04-11-2011	16-03-2015	3936	20-04-2015	391,000	-	391,000	-	-	-	-	0	-	4.944	-
B	401	13-03-2014	02-12-2014	3937	21-04-2015	222,218	-	222,218	-	-	-	-	0	-	4.944	-
B	204	13-03-2014	16-03-2015	3938	25-04-2015	200,000	-	200,000	-	-	-	-	0	-	4.944	-
B	401	13-03-2014	02-12-2014	3941	27-04-2015	1,000,000	-	755,782	-	28,518	215,700	-	0	28,518	4.944	1,410
B	505	13-03-2014	31-03-2015	3939	27-04-2015	100,000	-	100,000	-	-	-	-	0	-	4.944	-
B	505	13-03-2014	31-03-2015	3943	28-04-2015	192,000	-	192,000	-	-	-	-	0	-	4.944	-
B	502	13-03-2014	31-12-2014	3944	29-04-2015	284,000	-	284,000	-	-	-	-	0	-	4.944	-
A	112	08-04-2013	02-05-2015	3632	02-05-2015	25,000	2,911,000	25,000	-	-	-	-	0	-	4.944	-
A	125	08-04-2013	30-11-2014	3958	05-05-2015	452,882	-	452,882	-	-	-	-	0	-	4.944	-
B	502	13-03-2014	31-12-2014	3945	05-05-2015	179,000	-	-	-	24,795	154,205	-	0	24,795	4.944	1,226
B	105	13-03-2014	31-01-2015	3950	07-05-2015	2,558,873	-	2,558,873	-	-	-	-	0	-	4.944	-
B	505	13-03-2014	31-03-2015	3947	07-05-2015	700,000	-	700,000	-	-	-	-	0	-	4.944	-
B	505	13-03-2014	31-03-2015	3949	07-05-2015	711,000	-	711,000	-	-	-	-	0	-	4.944	-
A	503	08-04-2013	23-10-2014	3952	08-05-2015	35,517	-	-	-	-	35,517	-	0	-	4.944	-
A	112	08-04-2013	02-05-2015	3957	16-05-2015	200,000	-	200,000	-	-	-	-	0	-	4.944	-
A	109	08-04-2013	16-05-2015	3633	19-05-2015	25,000	2,911,000	25,000	-	-	-	-	0	-	4.944	-
A	109	08-04-2013	16-05-2015	3634	19-05-2015	200,000	-	200,000	-	-	-	-	0	-	4.944	-
B	104	13-03-2014	21-05-2015	3960	20-05-2015	225,000	2,972,000	225,000	-	-	-	-	0	-	4.944	-
B	302	13-03-2014	12-05-2014	3959	20-05-2015	200,000	-	41,816	-	26,688	131,496	-	0	26,688	4.944	1,319
A	109	08-04-2013	16-05-2015	3962	22-05-2015	186,000	-	186,000	-	-	-	-	0	-	4.944	-
B	504	13-03-2014	31-12-2014	3961	22-05-2015	75,018	-	-	-	-	75,018	-	0	-	4.944	-
B	302	13-03-2014	12-05-2014	3963	[illegible]	58,601	-	-	-	-	58,601	-	0	-	4.944	-
A	125	08-04-2013	30-11-2014	3964	26-05-2015	293,962	-	75,389	-	9,781	208,792	-	0	9,781	4.944	484

GREENWOOD ESTATES SEC'BAD

Annexure - V

Service Tax Details - Details of receipts - sorted by date of receipt
Project : GREENWOOD ESTATES
Period : April 2015 to Jun 2017

Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT. Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Taxable receipts under WCS based on OC	Tax rate under works contract services with composition	Estimate of tax liability under works contract services with composition - agr. of const. receipts
B	404	13-03-2014	31-12-2014	3969	28-05-2015	75,000	-	-	-	-	75,000	-	0	-	4.944	-
B	502	13-03-2014	31-12-2014	3967	31-05-2015	24,275	-	-	-	-	24,275	-	0	-	4.944	-
A	112	08-04-2013	02-05-2015	3971	10-06-2015	358,000	-	358,000	-	-	-	-	0	-	5.6	-
B	105	13-03-2014	31-01-2015	3972	10-06-2015	50,000	-	41,127	-	8,873	-	-	0	8,873	5.6	497
C	104	04-11-2011	18-06-2015	3637	18-06-2015	25,000	2,880,000	25,000	-	-	-	-	0	-	5.6	-
A	109	08-04-2013	16-05-2015	3974	19-06-2015	25,650	-	25,650	-	-	-	-	0	-	5.6	-
B	302	13-03-2014	12-05-2014	3975	19-06-2015	26,788	-	-	-	-	22,133	4,655	0	-	5.6	-
B	101	13-03-2014	20-06-2015	3635	22-06-2015	25,000	2,941,000	25,000	-	-	-	-	0	-	5.6	-
B	106	13-03-2014	21-06-2015	865918	22-06-2015	25,000	2,669,000	25,000	-	-	-	-	0	-	5.6	-
B	102	13-03-2014	22-06-2015	-	23-06-2015	25,000	2,898,000	25,000	-	-	-	-	0	-	5.6	-
C	407	04-11-2011	16-03-2015	3976	24-06-2015	2,328,000	-	2,328,000	-	-	-	-	0	-	5.6	-
A	112	08-04-2013	02-05-2015	3977	25-06-2015	125,000	-	125,000	-	-	-	-	0	-	5.6	-
A	112	08-04-2013	02-05-2015	3979	26-06-2015	2,328,000	-	2,203,000	-	46,618	78,382	-	0	46,618	5.6	2,611
A	420	08-04-2013	25-06-2015	3939	26-06-2015	25,000	-	25,000	-	-	-	-	0	-	5.6	-
A	420	08-04-2013	25-06-2015	3978	26-06-2015	200,000	2,880,500	200,000	-	-	-	-	0	-	5.6	-
B	105	13-03-2014	31-01-2015	3980	30-06-2015	15,027	-	-	-	13,955	1,072	-	0	13,955	5.6	781
B	104	13-03-2014	21-05-2015	3981	03-07-2015	447,000	-	447,000	-	-	-	-	0	-	5.6	-
B	102	13-03-2014	22-06-2015	3982	10-07-2015	200,000	-	200,000	-	-	-	-	0	-	5.6	-
B	505	13-03-2014	31-03-2015	3984	10-07-2015	1,000	-	1,000	-	-	-	-	0	-	5.6	-
B	505	13-03-2014	31-03-2015	3985	14-07-2015	299,000	-	299,000	-	-	-	-	0	-	5.6	-
B	102	13-03-2014	22-06-2015	3986	15-07-2015	210,000	-	210,000	-	-	-	-	0	-	5.6	-
B	104	13-03-2014	21-05-2015	3987	21-07-2015	491,548	-	491,548	-	-	-	-	0	-	5.6	-
A	109	08-04-2013	16-05-2015	3988	22-07-2015	369,000	-	369,000	-	-	-	-	0	-	5.6	-
B	104	13-03-2014	21-05-2015	3990	22-07-2015	517,419	-	517,419	-	-	-	-	0	-	5.6	-
A	420	08-04-2013	25-06-2015	3991	27-07-2015	2,400,000	-	2,400,000	-	-	-	-	0	-	5.6	-
B	106	13-03-2014	21-06-2015	3993	28-07-2015	100,000	-	100,000	-	-	-	-	0	-	5.6	-
B	104	13-03-2014	[illegible]	3994	31-07-2015	1,291,033	-	1,291,033	-	-	-	-	0	-	5.6	-
B	505	13-03-2014	31-03-2015	3995	03-08-2015	500,000	-	500,000	-	-	-	-	0	-	5.6	-
B	104	13-03-2014	21-05-2015	3996	07-08-2015	220,270	-	-	-	29,878	190,392	-	0	29,878	5.6	1,673

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Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Taxable receipts under WCS based on OC	Tax rate under works contract services with composition	Estimate of tax liability under works contract services with composition - agr. of const. receipts
C	104	04-11-2011	18-06-2015	3997	07-08-2015	200,000	-	200,000	-	-	-	-	0	-	5.6	-
A	517	08-04-2013	30-06-2014	3999	10-08-2015	150,000	-	150,000	-	-	-	-	0	-	5.6	-
A	517	08-04-2013	30-06-2014	4000	10-08-2015	313,243	-	218,621	-	36,223	58,399	-	0	36,223	5.6	2,028
C	104	04-11-2011	18-06-2015	3998	10-08-2015	432,000	-	432,000	-	-	-	-	0	-	5.6	-
A	109	08-04-2013	16-05-2015	4003	19-08-2015	1,137,693	-	1,137,693	-	-	-	-	0	-	5.6	-
A	109	08-04-2013	16-05-2015	4005	19-08-2015	1,186,455	-	967,657	-	-	215,348	3,450	0	-	5.6	-
B	105	13-03-2014	31-01-2015	4004	19-08-2015	23,123	-	-	-	-	23,123	-	0	-	5.6	-
A	509	08-04-2013	25-12-2015	4007	24-08-2015	25,000	2,870,950	25,000	-	-	-	-	0	-	5.6	-
B	204	13-03-2014	16-03-2015	4008	24-08-2015	21,000	-	21,000	-	-	-	-	0	-	5.6	-
C	112	04-11-2011	28-08-2015	3640	27-08-2015	25,000	3,126,000	25,000	-	-	-	-	0	-	5.6	-
B	106	13-03-2014	21-06-2015	-	28-08-2015	244,000	-	244,000	-	-	-	-	0	-	5.6	-
C	104	04-11-2011	18-06-2015	4011	28-08-2015	36,000	-	36,000	-	-	-	-	0	-	5.6	-
C	104	04-11-2011	18-06-2015	4012	28-08-2015	200,000	-	200,000	-	-	-	-	0	-	5.6	-
C	104	04-11-2011	18-06-2015	4014	11-09-2015	2,200,000	-	1,987,000	-	5,100	207,900	-	0	5,100	5.6	286
C	112	04-11-2011	28-08-2015	4015	11-09-2015	100,000	-	100,000	-	-	-	-	0	-	5.6	-
C	112	04-11-2011	28-08-2015	4016	11-09-2015	100,000	-	100,000	-	-	-	-	0	-	5.6	-
B	204	13-03-2014	16-03-2015	2018	14-09-2015	2,526,000	-	2,526,000	-	-	-	-	0	-	5.6	-
C	112	04-11-2011	28-08-2015	4019	15-09-2015	300,000	-	300,000	-	-	-	-	0	-	5.6	-
C	112	04-11-2011	28-08-2015	4020	18-09-2015	2,444,000	-	2,444,000	-	-	-	-	0	-	5.6	-
C	407	04-11-2011	16-03-2015	4022	19-09-2015	67,000	-	67,000	-	-	-	-	0	-	5.6	-
C	407	04-11-2011	16-03-2015	4023	19-09-2015	24,789	-	-	-	21,418	3,371	-	0	21,418	5.6	1,199
C	420	04-11-2011	15-09-2015	3645	21-09-2015	25,000	3,126,000	25,000	-	-	-	-	0	-	5.6	-
B	506	13-03-2014	23-09-2015	3646	24-09-2015	25,000	2,834,000	25,000	-	-	-	-	0	-	5.6	-
C	420	04-11-2011	15-09-2015	4025	05-10-2015	200,000	-	200,000	-	-	-	-	0	-	5.6	-
B	506	13-03-2014	23-09-2015	4030	08-10-2015	200,000	-	200,000	-	-	-	-	0	-	5.6	-
A	517	08-04-2013	30-06-2014	4031	12-10-2015	324,607	-	-	-	-	150,401	174,206	0	-	5.6	-
B	101	13-03-2014	20-06-2015	4032	14-10-2015	25,000	-	25,000	-	-	-	-	0	-	5.6	-
C	420	04-11-2011	15-09-2015	4029	19-10-2015	301,000	-	301,000	-	-	-	-	0	-	5.6	-
A	420	08-04-2013	25-06-2015	4034	28-10-2015	350,000	-	350,000	-	-	-	-	0	-	5.6	-

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Service Tax Details - Details of receipts - sorted by date of receipt
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Period : April 2015 to Jun 2017

Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Taxable receipts under WCS based on OC	Tax rate under works contract services with composition	Estimate of tax liability under works contract services with composition - agr. of const. receipts
A	112	08-04-2013	02-05-2015	4035	31-10-2015	50,000	-	-	-	-	50,000	-	0	-	5.6	-
B	506	13-03-2014	23-09-2015	4036	02-11-2015	200,000	-	200,000	-	-	-	-	0	-	5.6	-
C	112	04-11-2011	28-08-2015	4037	03-11-2015	75,000	-	75,000	-	-	-	-	0	-	5.6	-
A	420	08-04-2013	25-06-2015	4033	05-11-2015	141,000	-	141,000	-	-	-	-	0	-	5.6	-
B	505	13-03-2014	31-03-2015	4039	12-11-2015	224,428	-	200,000	-	-	24,428	-	0	-	5.6	-
A	420	08-04-2013	25-06-2015	4042	19-11-2015	213,000	-	72,000	-	37,478	103,522	-	0	37,478	5.8	2,174
A	112	08-04-2013	02-05-2015	4041	03-12-2015	87,636	-	-	-	-	86,966	670	0	-	5.8	-
A	109	08-04-2013	16-05-2015	4043	08-12-2015	1,250	-	-	-	-	-	1,250	0	-	5.8	-
A	334	08-04-2013	23-10-2014	4044	10-12-2015	4,668	-	-	-	-	4,668	-	0	-	5.8	-
B	101	13-03-2014	20-06-2015	4045	17-12-2015	400,000	-	400,000	-	-	-	-	0	-	5.8	-
B	106	13-03-2014	21-06-2015	4046	23-12-2015	492,900	-	492,900	-	-	-	-	0	-	5.8	-
A	509	08-04-2013	25-12-2015	3648	30-12-2015	200,000	-	200,000	-	-	-	-	0	-	5.8	-
A	509	08-04-2013	25-12-2015	4047	22-01-2016	275,000	-	275,000	-	-	-	-	0	-	5.8	-
A	534	08-04-2013	26-01-2016	4049	27-01-2016	25,000	3,126,000	25,000	-	-	-	-	0	-	5.8	-
A	509	08-04-2013	25-12-2015	4050	30-01-2016	2,600,000	-	2,600,000	-	-	-	-	0	-	5.8	-
A	534	08-04-2013	26-01-2016	4053	03-02-2016	100,000	-	100,000	-	-	-	-	0	-	5.8	-
B	505	13-03-2014	31-03-2015	4052	03-02-2016	1,225	-	-	-	-	1,225	-	0	-	5.8	-
A	517	08-04-2013	30-06-2014	4054	08-02-2016	300,000	-	-	-	-	-	300,000	0	-	5.8	-
B	106	13-03-2014	21-06-2015	4055	08-02-2016	1,000,000	-	1,000,000	-	-	-	-	0	-	5.8	-
B	106	13-03-2014	21-06-2015	4066	08-02-2016	700,000	-	700,000	-	-	-	-	0	-	5.8	-
B	106	13-03-2014	21-06-2015	4058	03-03-2016	300,000	-	107,100	-	21,498	171,402	-	0	21,498	5.8	1,247
B	506	13-03-2014	23-09-2015	4059	09-03-2016	900,000	-	900,000	-	-	-	-	0	-	5.8	-
B	506	13-03-2014	23-09-2015	4060	09-03-2016	900,000	-	900,000	-	-	-	-	0	-	5.8	-
B	506	13-03-2014	23-09-2015	4062	09-03-2016	500,000	-	500,000	-	-	-	-	0	-	5.8	-
C	104	04-11-2011	18-06-2015	4063	09-03-2016	5,500	-	-	-	-	5,200	300	0	-	5.8	-
A	534	08-04-2013	26-01-2016	4064	11-03-2016	2,750,000	-	2,750,000	-	-	-	-	0	-	5.8	-
B	203	13-03-2014	17-03-2016	3652	22-03-2016	25,000	2,944,000	25,000	-	-	-	-	0	-	5.8	-
A	134	08-04-2013	26-06-2014	4065	24-03-2016	7,691	-	-	-	-	1,400	6,291	0	-	5.8	-
A	528	08-04-2013	12-08-2014	-	31-03-2016	195,065	-	-	-	-	194,250	815	0	-	5.8	-

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Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Taxable receipts under WCS based on OC	Tax rate under works contract services with composition	Estimate of tax liability under works contract services with composition agr. of const. receipts
B	203	13-03-2014	17-03-2016	4066	02-04-2016	200,000	-	200,000	-	-	-	-	0	-	5.8	-
B	506	13-03-2014	23-09-2015	4068	05-04-2016	109,000	-	109,000	-	-	-	-	0	-	5.8	-
A	509	08-04-2013	25-12-2015	4069	11-04-2016	24,068	-	-	-	-	-	-	0	-	5.8	-
B	103	13-03-2014	08-04-2016	3651	13-04-2016	25,000	2,833,000	25,000	-	23,318	750	-	0	23,318	5.8	1,352
C	504	04-11-2011	13-04-2016	3653	18-04-2016	25,000	2,870,950	25,000	-	-	-	-	0	-	5.8	-
C	504	04-11-2011	13-04-2016	4070	20-04-2016	200,000	-	200,000	-	-	-	-	0	-	5.8	-
B	102	13-03-2014	22-06-2015	4071	21-04-2016	1,000,000	-	1,000,000	-	-	-	-	0	-	5.8	-
B	102	13-03-2014	22-06-2015	4073	25-04-2016	1,000,000	-	1,000,000	-	-	-	-	0	-	5.8	-
C	504	04-11-2011	13-04-2016	4072	25-04-2016	875,000	-	875,000	-	-	-	-	0	-	5.8	-
B	102	13-03-2014	22-06-2015	4075	29-04-2016	421,856	-	421,856	-	-	-	-	0	-	5.8	-
B	203	13-03-2014	17-03-2016	4074	29-04-2016	2,649,600	-	2,649,600	-	-	-	-	0	-	5.8	-
C	504	04-11-2011	13-04-2016	4077	07-05-2016	2,000,000	-	2,000,000	-	-	-	-	0	-	5.8	-
C	504	04-11-2011	13-04-2016	4078	10-05-2016	28,578	-	-	-	25,447	3,131	-	0	25,447	5.8	1,476
C	504	04-11-2011	13-04-2016	4079	10-05-2016	2,831	-	-	-	2,831	-	-	0	2,831	5.8	164
C	420	04-11-2011	15-09-2015	4080	11-05-2016	1,000,000	-	1,000,000	-	-	-	-	0	-	5.8	-
C	420	04-11-2011	15-09-2015	4082	12-05-2016	1,000,000	-	1,000,000	-	-	-	-	0	-	5.8	-
C	420	04-11-2011	15-09-2015	4083	13-05-2016	550,000	-	550,000	-	-	-	-	0	-	5.8	-
A	517	08-04-2013	30-06-2014	4186	20-05-2016	60,139	-	-	-	-	-	60,139	0	-	5.8	-
B	103	13-03-2014	08-04-2016	4087	21-05-2016	200,000	-	200,000	-	-	-	-	0	-	5.8	-
C	512	04-11-2011	21-05-2016	3655	24-05-2016	25,000	3,126,000	25,000	-	-	-	-	0	-	5.8	-
B	101	13-03-2014	20-06-2015	4091	30-05-2016	2,700,000	-	2,491,000	-	-	209,000	-	0	-	5.8	-
C	512	04-11-2011	21-05-2016	4090	30-05-2016	200,000	-	200,000	-	-	-	-	0	-	5.8	-
B	403	13-03-2014	30-05-2016	3657	07-06-2016	25,000	2,800,000	25,000	-	-	-	-	0	-	6	-
C	420	04-11-2011	15-09-2015	4094	07-06-2016	50,000	-	50,000	-	-	-	-	0	-	6	-
B	101	13-03-2014	20-06-2015	4098	10-06-2016	13,706	-	-	-	-	8,523	5,183	0	-	6	-
B	403	13-03-2014	30-05-2016	4095	10-06-2016	200,000	-	200,000	-	-	-	-	0	-	6	-
B	103	13-03-2014	08-04-2016	4101	20-06-2016	75,000	-	75,000	-	-	-	-	0	-	6	-
B	103	13-03-2014	08-04-2016	4102	20-06-2016	25,000	-	25,000	-	-	-	-	0	-	6	-
B	103	13-03-2014	08-04-2016	4103	20-06-2016	100,000	-	100,000	-	-	-	-	0	-	6	-

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Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Taxable receipts under WCS based on OC	Tax rate under works contract services with composition	Estimate of tax liability under works contract services with composition agr. of const. receipts
B	503	13-03-2014	19-06-2016	3658	30-06-2016	25,000	2,950,000	25,000	-	-	-	-	0	-	6	-
C	512	04-11-2011	21-05-2016	4107	30-06-2016	900,000	-	900,000	-	-	-	-	0	-	6	-
C	512	04-11-2011	21-05-2016	4108	30-06-2016	900,000	-	900,000	-	-	-	-	0	-	6	-
C	512	04-11-2011	21-05-2016	4111	30-06-2016	750,000	-	750,000	-	-	-	-	0	-	6	-
C	112	04-11-2011	28-08-2015	-	01-07-2016	1,134	-	-	-	-	-	1,134	0	-	6	-
C	112	04-11-2011	28-08-2015	4113	01-07-2016	84,270	-	82,000	-	1,600	-	670	0	1,600	6	96
B	503	13-03-2014	19-06-2016	4116	08-07-2016	200,000	-	200,000	-	-	-	-	0	-	6	-
C	512	04-11-2011	21-05-2016	4118	14-07-2016	51,000	-	51,000	-	-	-	-	0	-	6	-
C	512	04-11-2011	21-05-2016	4122	16-07-2016	100,000	-	100,000	-	-	-	-	0	-	6	-
C	512	04-11-2011	21-05-2016	4124	18-07-2016	100,000	-	100,000	-	-	-	-	0	-	6	-
B	103	13-03-2014	08-04-2016	4126	19-07-2016	108,000	-	108,000	-	-	-	-	0	-	6	-
B	403	13-03-2014	30-05-2016	4123	19-07-2016	85,000	-	85,000	-	-	-	-	0	-	6	-
B	503	13-03-2014	19-06-2016	4130	26-07-2016	2,490,000	-	2,490,000	-	-	-	-	0	-	6	-
B	403	13-03-2014	30-05-2016	4132	01-08-2016	2,490,000	-	2,490,000	-	-	-	-	0	-	6	-
B	102	13-03-2014	22-06-2015	4135	06-08-2016	214,605	-	41,144	-	-	173,461	-	0	-	6	-
B	501	13-03-2014	19-04-2014	4136	08-08-2016	150,000	-	-	-	-	150,000	-	0	-	6	-
B	503	13-03-2014	19-06-2016	4117	10-08-2016	225,000	-	225,000	-	-	-	-	0	-	6	-
B	503	13-03-2014	19-06-2016	4121	10-08-2016	10,000	-	10,000	-	-	-	-	0	-	6	-
B	401	13-03-2014	02-12-2014	4139	29-08-2016	12,032	-	-	-	-	6,318	5,714	0	-	6	-
B	503	13-03-2014	19-06-2016	4141	08-09-2016	25,000	-	-	-	-	-	25,000	0	-	6	-
B	503	13-03-2014	19-06-2016	4142	08-09-2016	8,400	-	-	-	-	-	8,400	0	-	6	-
C	512	04-11-2011	21-05-2016	4143	12-09-2016	140,370	-	100,000	-	-	3,126	37,244	0	-	6	-
B	106	13-03-2014	21-06-2015	3660	22-09-2016	36,546	-	-	-	-	29,370	7,176	0	-	6	-
B	103	13-03-2014	08-04-2016	4144	06-10-2016	40,000	-	40,000	-	-	-	-	0	-	6	-
B	103	13-03-2014	08-04-2016	4147	20-10-2016	2,260,000	-	2,260,000	-	-	-	-	0	-	6	-
A	534	08-04-2013	26-01-2016	4148	21-10-2016	135,000	-	135,000	-	-	-	-	0	-	6	-
B	503	13-03-2014	19-06-2016	4149	31-10-2016	28,790	-	-	-	-	28,790	-	0	-	6	-
B	103	13-03-2014	08-04-2016	4150	07-11-2016	50,000	-	-	-	50,000	-	-	0	50,000	6	3,000
B	103	13-03-2014	08-04-2016	4151	07-11-2016	24,707	-	-	-	19,898	4,809	-	0	19,898	6	1,194

GREENWOOD ESTATES SEC'BAD

Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT. Registration Charges. etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Taxable receipts under WCS based on OC	Tax rate under works contract services with composition	Estimate of tax liability under works contract services with composition - agr. of const. receipts
A	533	08-04-2013	23-04-2014	4157	10-12-2016	100,000	-	-	-	-	99,015	985	0	-	6	-
C	420	04-11-2011	15-09-2015	4156	10-12-2016	29,866	-	-	-	21,718	8,148	-	0	21,718	6	1,303
B	102	13-03-2014	22-06-2015	4158	22-12-2016	116,761	-	-	-	-	116,761	-	0	-	6	-
B	403	13-03-2014	30-05-2016	4163	23-01-2017	28,665	-	-	-	23,147	5,518	-	0	23,147	6	1,389
A	534	08-04-2013	26-01-2016	4164	28-02-2017	5,000	-	5,000	-	-	-	-	0	-	6	-
B	102	13-03-2014	22-06-2015	4165	02-03-2017	7,553	-	-	-	-	7,553	-	0	-	6	-
A	534	08-04-2013	26-01-2016	4166	07-03-2017	108,000	-	108,000	-	-	-	-	0	-	6	-
B	102	13-03-2014	22-06-2015	4167	13-03-2017	49,449	-	-	-	-	36,720	12,729	0	-	6	-
B	104	13-03-2014	21-05-2015	4168	02-06-2017	29,923	-	-	-	-	29,923	-	0	-	6	-
C	507	04-11-2011	29-11-2007	3924	09-04-2015	100,000	-	100,000	-	-	-	-	1	-	4.944	-
C	507	04-11-2011	29-11-2007	3928	10-04-2015	100,000	-	58,250	41,750	-	-	-	1	41,750	4.944	2,064
C	507	04-11-2011	29-11-2007	3929	13-04-2015	100,000	-	-	100,000	-	-	-	1	100,000	4.944	4,944
C	507	04-11-2011	29-11-2007	3933	15-04-2015	100,000	-	-	100,000	-	-	-	1	100,000	4.944	4,944
B	206	13-03-2014	24-02-2014	3934	16-04-2015	117,628	-	59,000	-	24,333	34,295	-	1	24,333	4.944	1,203
A	418	08-04-2013	22-09-2011	3946	01-05-2015	107,038	-	-	-	-	-	107,038	1	-	4.944	-
A	432	08-04-2013	19-03-2012	3951	08-05-2015	65,086	-	-	-	-	-	65,086	1	-	4.944	-
B	304	13-03-2014	24-02-2014	3953	08-05-2015	809,063	-	768,000	-	-	-	41,063	1	-	4.944	-
B	206	13-03-2014	24-02-2014	3973	17-06-2015	570	-	-	-	-	570	-	1	-	5.6	-
B	405	13-03-2014	28-02-2014	4024	28-09-2015	3,640	-	-	-	-	3,640	-	1	-	5.6	-
C	118	04-11-2011	23-09-2011	4040	31-10-2015	3,400	-	-	-	-	-	3,400	1	-	5.6	-
C	226	04-11-2011	24-10-2007	-	31-12-2015	17,764	-	-	-	-	-	17,764	1	-	5.8	-
C	501	04-11-2011	31-03-2010	-	31-12-2015	15,913	-	-	-	7,383	-	8,530	1	7,383	5.8	428
B	305	13-03-2014	08-08-2013	4076	04-05-2016	1,100,000	-	761,000	339,000	-	-	-	1	339,000	5.8	19,662
A	531	08-04-2013	29-03-2012	4084	20-05-2016	9,130	-	-	-	-	-	9,130	1	-	5.8	-
A	306	08-04-2013	18-02-2010	4092	06-06-2016	9,750	-	-	-	-	-	9,750	1	-	6	-
C	507	04-11-2011	29-11-2007	4093	06-06-2016	200,000	-	-	200,000	-	-	-	1	200,000	6	12,000
C	507	04-11-2011	29-11-2007	4112	12-06-2016	200,000	-	-	128,000	-	-	72,000	1	128,000	6	7,680
A	122	08-04-2013	13-11-2012	4127	20-07-2016	150,000	-	-	-	-	29,341	120,659	1	-	6	-
A	601	08-04-2013	03-12-2009	4133	04-08-2016	100,000	-	-	-	-	15,906	84,094	1	-	6	-

GREENWOOD ESTATES SEC'BAD

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Service Tax Details - Details of receipts - sorted by date of receipt
Project : GREENWOOD ESTATES
Period : April 2015 to Jun 2017

Block No	Flat No.	Occupancy Certificate Date	Booking Date	Receipt No	Receipt Date	Receipt Amount	Net Sale Consideration	Towards Sale Deed	Towards Agreement of Construction	Towards Other Taxable Receipts	Towards VAT, Registration Charges, etc.	Towards Other Non-Taxable Receipts	Booking after OC (Yes=0, No=1)	Taxable receipts under WCS based on OC	Tax rate under works contract services with composition	Estimate of tax liability under works contract services with composition - agr. of const. receipts
C	128	04-11-2011	05-07-2009	4134	04-08-2016	150,000	-	-	-	-	63,757	86,243	1	-	6	-
A	322	08-04-2013	12-04-2011	4145	12-10-2016	101,983	-	-	-	-	-	101,983	1	-	6	-
Total Receipts from Apr 15 to Jun 17						**78,136,512**		**71,470,558**	**908,750**	**510,498**	**3,859,930**	**1,386,776**		**1,419,248**		**79,835**

APPROVED BY
08 JUN 2018
SOHAM MODI
MANAGING DIRECTOR

GREENWOOD ESTATES SEC'BAD

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Annexure-VI

(37)

GREATER HYDERABAD MUNICIPAL CORPORATION

PARTIAL OCCUPANCY CERTIFICATE
[Bye-law No. 13.1]

No.A/3034/TPS/HO/GHMC/2010-2011
CSC No.82057/01/12/2012

Date: 8.04.2013

This is to Certify that the Residential Apartment Building consisting of Stilt for parking + 5 upper floors, in respect of M/.s.Greewood Estates for Block-'A' only of 3-blocks (Partial Occupancy Certificate) in Sy.No.203, 204, 205, 206 & 202/P, situated at Kowkoor (V), Malkajgiri, R.R.Dist. completed as per sanction issued in Permit No.G1/190/BA/458/07, Dt:25.07.2007 in File No.3822/P4/P/H/2007 has been inspected and it is declared that based on completion certificate of licenced Technical Personnel of Architect and Structural Engineer the building confirms in all aspects to the requirements of the building regulations contained in Hyderabad Municipal Corporation Act, 1955 and Bye-Laws made there under and the building is fit for occupation. The 10% mortgaged built up area is also released.

(This has the approval of the Commissioner, GHMC)

8/4/13
for COMMISSIONER
Greater Hyderabad Municipal Corporation

8/4/2013

To,
M/s.Greenwood Estates,
Shop No.1, 2 & 3, Ground floor,
Hariganga Complex,
Rajigunj, Secunderabad-500 003.

Copy to:
1. The Zonal Commissioner, North Zone, GHMC.
2. The Dy.Commissioner, Circle No.17 GHMC
3. The Asst. City Planner, Circle No.17, GHMC
4. The Sub-Registrar, Malkajgiri, R.R.Dist. with a request to release the mortgaged area.

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GREATER HYDERABAD MUNICIPAL CORPORATION

PARTIAL OCCUPANCY CERTIFICATE
[Bye-law No. 13.1]
[Issued in partial modification to the Partial Occupancy Certificate issued dt: 3.10.11]

No.13519/25/02/2013/HO **Date: 13-03-2014**

This is to certify that the building permission for Residential consisting of Stilt + 5 upper floors accorded vide permit No.G1/190/BA/458/2007, dt:25.07.2007 in File No.3822/P4/Plg/HMDA/2007 in r/o. M/s.Greenwood Estates & Others, in Sy No. 203, 204, 205, 206 and 202/P, situated at Kowkoor, Malkajgiri, R.R.Dist, has been inspected and observed that the Residential Block- B only have been completed as per the sanctioned plan based on the completion certificate of Licensed Technical Personnel i.e. Architect and Structural Engineer and Partial Occupancy Certificate for Block-B is hereby issued if the building confirms in all aspects to the requirement of building regulations contained in Hyderabad Municipal Corporation Act, 1955 and Bye-laws made there under and the minor deviations which are within permissible limits of 10% have been compounded by collecting compounding fee of Rs.1,70,000/- and the building blocks B is fit for occupation.

for COMMISSIONER
Greater Hyderabad Municipal Corporation

To
M/s.Greenwood Estates rep. by Sri Meet B.Mehta & Others
Pr.No.5-4-187/3 & 4, IInd floor,
M.G.Road, Secunderabad.

13/3/14
13/3/14

Copy to:
1. The Zonal Commissioner, NZ, GHMC
2. The Dy. Commissioner, Circle No.17, GHMC with a request to collect the payment of PT/VLT upto date.
3. The Asst. City Planner, Circle No.17, GHMC
4. The Sub-Registrar,______________ Hyderabad/Secunderabad with a request to release the mortgaged area.
5. The AC(Fin.).GHMC for assessment during the construction period of building.

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GREATER HYDERABAD MUNICIPAL CORPORATION

PARTIAL OCCUPANCY CERTIFICATE
[Bye-law No. 13.1]

No.A/3034/TPS/HO/GHMC/2010-2011 **Dt: 4.11.2011**

This is to Certify that the Residential Apartment Building consisting of Stilt for parking + 5 upper floors, in respect of M/.s.Greenwood Estates for Block-'C' only of 3-Blocks (Partial Occupancy Certificate) in Sy.No.203, 204, 205, 206 & 202/P, situated at Kowkoor(V), Malkajgiri, R.R.Dist. completed as per sanction issued in Permit No.G1/190/BA/458/07, Dt:25.07.2007 in File No.3822/P4/P/H/2007 has been inspected and it is declared that based on completion certificate of licenced Technical Personnel of Architect and Structural Engineer the building confirms in all aspects to the requirements of the building regulations contained in Hyderabad Municipal Corporation Act, 1955 and Bye-Laws made there under and the minor deviations which are within permissible limits of 10% have been compounded by collecting compounding fee of Rs.7,68,000/- and the building Block-'C' is fit for occupation.

4/11/2011
for COMMISSIONER
Greater Hyderabad Municipal Corporation
4/11/2011

To
M/s.Greenwood Estates,
Shop No.1, 2 & 3, Ground floor,
Hariganga Complex,
Ranigunj, Secunderabad-500 003.

Copy to:
1. The Zonal Commissioner, North Zone, GHMC.
2. The Dy. Commissioner, Circle No.17 GHMC
3. The Asst. City Planner, Circle No.17, GHMC
4. The Sub-Registrar, Malkajgiri, R.R.Dist. with a request to release the mortgaged area.

Annexure - VII

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25/05/10

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS & SERVICE TAX
HYDERABAD II COMMISSIONERATE
3RD FLOOR (Annexe) :: SHAKKAR BHAWAN :: L.B.STADIUM ROAD
BASHEERBAGH::HYDERBAD – 500 004

O.R.No. 77/2010-ST
HQST No: 56/09 - AE IV

Date:21.05.2010

SHOW CAUSE NOTICE

Sub : Service Tax – Works Contract Services – M/s. Greenwood Estates- Non payment of Service tax on taxable services rendered – Show cause Notice – Reg.

****

M/s. Greenwood Estates, 5-4-187/3 & 4, II Floor, MG Road, Secunderabad – 500 003 [here in after referred to as 'the service provider'] are engaged in providing works contract service. M/s. Greenwood Estates is a registered partnership firm and got themselves registered with department for payment of service tax with STCNo. AAHFG0711BST001.

2. As per Section 65(105(zzzza)) of the Finance Act, 1994 **"taxable service"** under works contract means any service provided or to be provided to any person, by any other person in relation to the execution of a works contract, excluding works contract in respect of roads, airports, railways, transport terminals, bridges, tunnels and dams.

Explanation.—For the purposes of this sub-clause, "works contract" means a contract wherein,—

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

(ii) Such contract is for the purposes of carrying out,—

(a) erection, commissioning or installation of plant, machinery, equipment or structures, whether pre-fabricated or otherwise, installation of electrical and electronic devices, plumbing, drain laying or other installations for transport of fluids, heating, ventilation or air-conditioning including related pipe work, duct work and sheet metal work, thermal insulation, sound insulation, fire proofing or water proofing, lift and escalator, fire escape staircases or elevators; or

(b) construction of a new building or a civil structure or a part thereof, or of a pipeline or conduit, primarily for the purposes of commerce or industry; or

(c) construction of a new residential complex or a part thereof; or

(d) completion and finishing services, repair, alteration, renovation or restoration of, or similar services, in relation to (b) and (c); or

(e) turnkey projects including engineering, procurement and construction or commissioning (EPC) projects;

3. As per Section 65(91a) of the Finance Act, 1994, "Residential Complex means any complex comprising of –

(i) a building or buildings, having more than twelve residential units
(ii) a common area; and
(iii) any one or more of facilities or services such as park, lift, parking space, community hall, common water supply or effluent treatment system,

located within the premises and the layout of such premises is approved by an authority under any law for the time being in force, but does not include a complex which is constructed by a person directly engaging any other person for designing or planning of the layout, and the construction of such complex is intended for personal use as residence by such person.

4. On gathering intelligence that M/s. Greenwood Estates though registered with the service tax department are not discharging the service tax liability properly and also not filing the required returns,

investigation has been taken up by the department and Summons dated 13.1.2010 for submission of relevant record /documents / information have been issued to them. On verification of records submitted by the assessee, it is found that M/s. Greenwood Estates have undertaken a single venture by name Greewood Estates located at Kowkur Village, Malkajgiri Mandal, R.R. District and received amounts from customers from September, 2007 to December 2009 towards sale of land and agreement of construction. In the said venture, in respect of 47 houses they have entered into sale deed, and agreement of construction with their customers. Till date, they have not filed the ST3 returns with the department. However, they have submitted the copies of the ST3 returns prepared for the periods October. 2007 to March 2008, October, 2008 to March 2009 which were not acknowledged by the department, along with the copies of the challans consisting of payments of tax Rs. 22,24,946/- along with other payments of Rs. 7,624/- . It is also found that in respect of 47 houses they have paid the said service tax for the receipts towards construction service from December, 2007 to December, 2008 under Works Contract service availing the option under Rule 3(1) of the Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007.

5. A Statement has been recorded from Sri. A. Shanker Reddy, Deputy General Manager (Admn.) authorized representative of M/s. Greenwood Estates on 1.2.2010 under Section 14 of the Central Excise Act,1944 made applicable to Service Tax vide Section 83 of the Finance Act,1994. Sri. Shanker Reddy vide his Statement dated 1.2.2010 had interalia stated that "The activities undertaken by the company are providing services of construction of Residential Complexes. We purchased the land under sale deed. On that we constructed the residential complexes. Initially, we collect the amounts against booking form/agreement of sale. At the time of registration of the property, the amount received till then will be allocated towards Sale Deed and Agreement of Construction. Therefore, service tax on amounts received against Agreement of Construction portion up to registration was remitted immediately after the date of agreement. The service tax on remaining portion of the amounts towards Agreement of construction is paid on receipt basis. The Agreement of sale constitutes the total amount of the land / semi finished flat with undivided share of land and the value of construction. The sale deed constitutes a condition to go for construction with the builder. Accordingly, the construction agreement will also be entered immediately on the same date of sale deed. All the process is in the way of sale of the constructed unit as per the agreement of sale but possession was given in two phases one is land / semi finished flat with undivided share of land and other one is completed unit. This is commonly adopted procedure as required for getting loans from the banks". Further, he stated that services to a residential unit / complex which was a part of a residential complex, fall under the exclusion clause in the definition of residential complex. Further, he stated that they had stopped collection and payment of service from 1-1-2009 in the light of the clarification of the Board vide circular No. 108/02/2009 – ST dated 29th January 2009.

6. As per the exclusion provided in Sec 65(91a) of the Service Tax Act, the residential complex does not include a **complex** which is constructed by a person directly engaging any other person for designing or planning of the layout, and the construction of such complex is intended for personal use as residence by such person. Here, "personal use" includes permitting the complex for use as residence by another person on rent or without consideration. *It is further clarified in para 3 of the Circular No. 108/02/2009 – ST,* dated 29th January 2009 if the ultimate owner enters into a contract for construction of a **residential complex** with a promoter / builder / developer, who himself provides service of design, planning and construction; and after such construction the ultimate owner receives such property for his personal use, then such activity is not liable to service tax. Therefore, as per the exclusion clause and the clarification mentioned above, if a builder/promoter/developer constructing entire complex for one person for personal use as residence by such person would not be subjected to service tax. For example, construction of residential quarters by the Income tax department for their employees by employing a contractor for design, planning and construction is not leviable to service tax because it is for the personal use of the Income tax department. Normally, a builder/promoter/developer constructs residential complex consisting number of residential units and sells those units to different customers. So, in such cases the construction of complex is not meant for one individual entity. Therefore, as the whole complex is not constructed for single person the exclusion provided in Sec 65(91a) of the Service Tax Act doesn't apply. Further, the builder/promoter/developer normally enters into construction / completion agreements after execution of sale deed. Till the execution of sale deed the property remains in the name of the builder/promoter/developer and services rendered thereto are self services. Moreover, stamp duty will be paid on the value consideration shown in the sale deed. Therefore there is no levy of Service Tax on the services rendered till sale deed i.e.. on the value consideration shown in the sale deed. But, no stamp duty will be paid on the agreements / contracts against which they render services to the customer after execution of sale deeds. There exists the service provider and service recipient relationship between the

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builder/promoter/developer and the customer. Therefore, such services against agreements of construction are invariably attracts service tax under Section 65(105(zzzza)) of the Finance Act, 1994.

7. As per the definition of "Residential Complex" provided under Section 65(91a) of the Finance Act, 1994, it constitutes any one or more of facilities or services such as park, lift, parking space, community hall, common water supply or effluent treatment system. The subject venture of M/s. Greenwood Estates qualifies to be a residential complex as it contains more than 12 residential units with common area and common facilities like park, common water supply etc., and the layout was approved by HUDA & the Alwal Municipality vide Letter No. 3822/P4/P/H/07, dated 9-7-2007. As seen from the records submitted, the assessees 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 the assessees 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 the 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 deeds are taxable services under works contract service.

8. As M/s. Greenwood Estates have not furnished the monthwise particulars of amounts received exclusively on agreements for Construction, the tax liability has been arrived at on the basis of soft copies of the books of accounts obtained from M/s. Greenwood Estates. It is arrived at that they have collected an amount of **Rs. 2,30,03,332/-** against agreements of Construction during the period from January 2009 to December 2009 and are liable to pay service tax including Education cess and Secondary & Higher education cess of Rs. 9,47,737/- and the interest at appropriate rates under works contract service respectively. The details of amounts collected, service tax liability are as detailed in the **Annexure** to this Notice.

9. M/s. Greenwood Estates are well aware of the provisions and of liability of Service tax on receipts as result of these agreements for Construction and have not assessed and paid service tax properly with an intention to evade payment of tax. They have intentionally not filed the returns and produced the particulars. Further, they misinterpreted the definition of the works contract service with an intention to evade payment of Service Tax. All the facts have come to light only after the department has taken up the investigation. Hence, the service tax payable by M/s. Greenwood Estates appears to be recoverable under **Sub Section 1 of Section 73 of the Finance Act, 1994.**

10. From the foregoing, it appears that M/s. Greenwood Estates, 5-4-187/3 & 4, II Floor, MG Road, Secunderabad – 500 003 have contravened the provisions of Section 68 of the Finance Act, 1994 read with Rule 6 of the Service Tax Rules, 1994 in as much as they have not paid the appropriate amount of service tax on the value of taxable services and Section 70 of the Finance Act, 1994 read with Rule 7 of the Service Tax Rules, 1994 in as much as they have not filed statutory Returns for the taxable services rendered and also did not truly and correctly assess the tax due on the services provided by them and also did not disclose the relevant details / information, with an intent to evade payment of service tax and are liable for recovery under proviso to the section 73(1) of the Finance Act, 1994 and thereby have rendered themselves liable for penal action under Section 76, 77 and 78 of the Finance Act,1994

11. Therefore, M/s. Greenwood Estates, 5-4-187/3 & 4, II Floor, MG Road, Secunderabad – 500 003 , are hereby required to show cause to the Additional Commissioner of Customs, Central Excise and Service Tax, Hyderabad-II Commissionerate, 3rd floor, Shakkar Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad-500 004, within 30 days of receipt of this Notice as to why:

(i) an amount of **Rs. 9,20,133/-** towards Service tax, **Rs.18,403/-** towards Education Cess and **Rs.9,201/-** towards Secondary & Higher Education Cess (a total amount of **Rs.9,47,737/-**) should not be demanded on the works contract service under the Sub Section 1 of the Section 73 of the Finance Act, 1994 for the period from January 2009 to December 2009.

(ii) interest is not payable by them on the amount demanded at (i) above and also on the delayed payments made during the period from January, 2009 to December 2009, under the Section 75 of the Finance Act,1994

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(iii) Penalty should not be imposed on them under Section 76 of the Finance Act, 1994 for their failure to pay service tax in accordance with the provisions of Section 68 or the rules made under Chapter V of the Finance Act 1994.

(iv) Penalty should not be imposed on them under Section 77 of the Finance Act, 1994 for the contravention of Rules and provisions of the Finance Act, 1994 for which no penalty is specified else where.

(v) Penalty should not be imposed on them under Section 78 of the Finance Act, 1994 for suppression of value of service tax and contravention of provisions of Cahpter V of the Finance Act or the rules made there under, with intent to evade payment of service tax.

12. They are also required to produce at the time of showing cause, all the evidence upon which they intend to rely in support of their defense. They are also required to state whether would like to avail of opportunity to be heard in person before the case is adjudicated. If they do not reply to the Show Cause Notice within 30 days or do not appear in person when the case is posted for personal hearing, it would be presumed that the Notice does not have anything to state in their defense or they do not prefer any personal hearing and case will be decided on merit based on the evidence available on record.

13. This show cause Notice is issued without any prejudice to any other action that may be taken against the recipients of this Notice or any other persons concerned with the Finance Act or any other law time being in force.

14. The above Notice is issued placing Reliance on the following Records:

(1) Soft copy of the bank statements, books of accounts, Customer documents 2008-09 and 2009-10 (upto Dec 2009).
(2) Service tax statement submitted by M/s. Greenwood Estates vide letter dated 25-11-2009.
(3)The Statement dated 1.2.2010 of Sri. A. Shankar Reddy. Authorised person of M/s. Greenwood Estates.
(4) Balance Sheets of M/s. Greenwood Estates for the year 2008-09.

21.05.10
ADDITIONAL COMMISSIONER

To
M/s. Greenwood Estates, 5-4-187/3 & 4, II Floor, MG Road, Secunderabad – 500 003
(By RPAD)

Copy to:
The Superintendent, Service Tax, Group-X, Hyderabad-II Commissionerate, Shakkar Bhavan, Hyderabad.
The Superintendent, Adjudication, Hqrs, Hyderabad-II Commissionerate, Hyderabad.
Office Copy / Spare Copy.

ANNEXURE

	Amounts collected	Rate of total tax	Total tax payable
	Works contract service	Works contract service	Works contract service
Jan-09	2132436	4.12% on value	
Feb-09	0	4.12% on value	87856
Mar-09	2843000	4.12% on value	0
Apr-09	1826369	4.12% on value	117132
May-09	500000	4.12% on value	75246
Jun-09	1068670	4.12% on value	20600
Jul-09	860000	4.12% on value	44029
Aug-09	3863665	4.12% on value	35432
Sep-09	1975234	4.12% on value	150943
Oct-09	4271402	4.12% on value	81380
Nov-09	3152729	4.12% on value	175982
Dec-09	709826	4.12% on value	129892
Total	23003332		29245
			947737

Name of the service	Amounts collected	Total tax liability from Jan 2009 to Dec. 2009	Total tax paid on receipts from Jan 2009 to Dec. 2009	Differential tax payable
Works contract service	23003332	947737	0	947737

Differential tax break up

Service tax	Education cess	S & H Education cess
920133	18403	9201

located within the premises and the layout of such premises is approved by an authority under any law for the time being in force, but does not include a complex which is constructed by a person directly engaging any other person for designing or planning of the layout, and the construction of such complex is intended for personal use as residence by such person.

On gathering intelligence that M/s. Greenwood Estates though registered with the service tax ›artment are not discharging the service tax liability properly and also not filing the required