o/c

Hiregange & Associates
Chartered Accountants

Date:13.04.2017
To
The Commissioner of Service tax (Appeals),
Kendriya Shulk Bhawan, 7th Floor,
L.B Stadium Road, Basheerbagh,
Hyderabad-500 004

Dear Sir,

Sub: Filing of Appeal against the Order of theAssistant Commissioner of Service tax, Division-II, Service tax Commissionerate,in Order in Original No. 37/2016 Adjn(ST)(AC) dated 30.12.2016Pertaining to M/s.Alpine Estates

With reference to the above, we are authorized to represent M/s.Alpine Estates and herewith enclose the appeal memorandum of against the Order in Original No. 37/2016 Adjn(ST)(AC) dated 30.12.2016 passed by theAssistant Commissionerof Service tax, Division-II, Service tax Commissionerate, , 5th floor, Kendriya Shulk Bhavan, Basheerbagh, L.B.Stadium Road, Hyderabad 500 004in Form ST-4 and along with annexures.

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

For Hiregange & Associates
Chartered Accountants

Sandeep Kumar Baheti
Chartered Accountant

13 APR 2017

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FORM ST-4

Form of Appeal to the Commissioner of Service tax (Appeals)

[Under Section 85 of the Finance Act, 1994 (32 of 1994)]

BEFORE COMMISSIONER OF SERVICE TAX (APPEALS), KENDRIYA SHULK BHAVAN, 7TH FLOOR, L.B STADIUM ROAD, BASHEERBAGH, HYDERABAD-500 004

(1) Appeal No. _____ of 2017	
(2) Name and address of the Appellant	M/s. Alpine Estates, 5-4-187/3 & 4, 2nd Floor, Soham Mansion, M.G Road, Secunderabad-500 003
(3) Designation and address of the officer Passing the decision or order appealed against and the date of the decision or order	Assistant Commissioner of Service Tax, Division-II, Service tax Commissionerate, Room No.-600, 5th Floor, Kendriya Shulk Bhavan, Basheerbagh, Hyderabad-500 004 [Order-In-Original no. 37/2016-Service tax dated 30.12.2016]
(4) Date of Communication to the Appellant of the decision or order appealed against	13.02.2017
(5) Address to which notices may be sent to the Appellant	M/s Hiregange & Associates, "Basheer Villa", House No: 8-2-268/1/16/B, 2nd Floor, Sriniketan Colony, Road No. 3, Banjara Hills, Hyderabad – 500 034. **(And also copy to the Appellant)**
(5A)(i) Period of dispute	April 2014 to March 2015
(ii) Amount of service tax, if any demanded for the period mentioned in the Col. (i)	Rs.6,40,391/- [Works Contract Service]
(iii) Amount of refund if any claimed for the period mentioned in Col. (i)	NA
(iv) Amount of Interest	Interest u/s 75 of Finance Act, 1994.
(v) Amount of penalty	Rs.64,039/- of Penalty under Section 76 & Rs.10,000 under section 77 of the Finance Act, 1994.
(vi)Value of Taxable Service for the period mentioned in Col.(i)	Rs.1,29,52,899/-
(6) Whether Service Tax or penalty or interest or all the three have been deposited.	An amount of Rs.48,029/- vide Challan No. 00100 dated 13.04.2017 was paid towards mandatory pre-deposit in terms of section 35F of Central Excise Act, 1944 (copy of Challan enclosed as annexure II)
(6A) Whether the appellant wishes to be heard in person?	Yes, at the earliest
(7) Reliefs claimed in appeal	To set aside the impugned order to the extent aggrieved and grant the relief claimed.

Signature of the Appellant

BRIEF FACTS OF THE CASE:

A. Alpine Estates, Secunderabad (hereinafter referred to as 'Appellant) is mainly engaged in the sale of residential flats to prospective buyers during and after construction.

B. Occupancy certificate (OC) for the project (block wise) was obtained in the year 2010/2011 (OC copies are enclosed as annexure VII) and during the subject period all flats (except flat No.305 in block A, 2020 & 410 in Block B and 404 in Block C) were sold/booked after occupancy certificate date only and not before that. In respect of the flats booked after OC, Sale deed is executed for the total sale value, the same is registered and appropriate 'Stamp Duty' has been discharged on the same. Service tax was not paid on the amounts received since same is sale of 'immovable property'.

C. Further in some cases (flats booked after OC), certain additional works were carried out, amounts received towards the same were assessed for service tax under the category of 'works contract' adopting the taxable value in terms of Rule 2A of Service tax (determination of value) Rules, 2006 i.e. on a presumed value of 40% of the contract value.

D. The below table gives the summary of the amount received towards flats booked before OC & after OC and bifurcation thereof:

Particulars	Before OC	After OC	Total
Gross receipts	5,79,618	1,44,92,076	1,50,71,694
Sale deed value (Non-taxable)	0	1,28,68,826	1,28,68,826
VAT & registration (Non-taxable)	3,79,618	16,18,350	19,97,968
Towards Construction agreements/additional works (taxable)	2,00,000	4,900	2,04,900

Though there are mis-match between SCN & aforesaid table in respect of the amounts received towards additional works or VAT & registration charges, the above fact of receiving OC and gross amount received towards flats booked before OC & after OC, and the amounts received towards sale deed was correctly taken by SCN vide Para 4, which was

proposed to demand service tax on the flats even on the booked after OC date and also on the sale deed component.

E. The detailed working of the receipts and the attribution of the said receipts was already provided to the Department authorities, identified receipt wise and flat wise.

F. Previously several SCN's were issued covering the period upto March 2014 with sole allegation that "*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".*

a. Vide Para 3 of SCN dated 16.06.2010 and Para 2 of the Order adjudicating the said SCN

b. Vide Para 3 of Second SCN dated 23.04.2011

c. Vide Para 2 of third SCN dated 24.04.2012

d. Vide Para 2 of fourth SCN dated 10.06.2013

e. Vide Para 2 of fifth SCN dated 26.09.2014

In all the above SCN's, there is error in as much including the value of sale deeds within the ambit taxable value while alleging service tax is liable only after execution of sale deed i.e. on construction agreements.

G. The present status of SCN's as referred above is as follows:

Period	SCN	Amount	Status
Jan 09 to Dec 09	HQPQR No. 82/2010 Adjn (ST) dated 16.06.2010	Rs.31,10,377/-	CESTAT granted stay with a pre-condition of pre-deposit of Rs. 10 lakhs
Jan 10 to Dec 10	OR No.62/2011-Adjn (ST), dated 23.04.2011	Rs.35,03,113/-	Commissioner (Appeals) ordered denovo for re-quantification of service tax payable vide OIA No. 38/2013 (H-II) S.Tax dt. 27.02.2013
Jan 11 to Dec 11	OR No. 51/2012 Adjn (AddlCommr)	Rs.48,33,49/-	Commissioner (Appeals) ordered denovo for re-

	dated 24.04.2012		quantification of service tax payable vide OIA No. 38/2013 (H-II) S.Tax dt. 27.02.2013
Jan 12 to June 12	OR No. 82/2013-Adjn(ST)(ADC)/ 10.06.2013	Rs. 15,75,956/-	Filed Show Cause Notice reply on 31.01.2014 and Order-in-Original is not received till date
July 2012 to March 2014	OR No.161/2014 Adjn (ST) (Commr) dated 26.09.2014	Rs.1,23,37,565/-	Pending before CESTAT for disposal of final hearing (an appeal against Order-In-Original No. HYD-S.TAX-COM-03/2015 dated 31.08.2015 has been filed)

H. 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).

I. The liability for the impugned period is summarized in the below mentioned table for ready reference:

Particulars	**Amount (Rs.)**
Gross Receipts	1,50,71,694
Less: Deductions	
Sale Deed Value	1,28,68,826
VAT, Registration charges, stamp duty and other non taxable receipts	19,97,968
Taxable amount	2,04,900
Abatement @ 40%	81,960
Service Tax @ 12.36%	10,130
Actually Paid	0
Payable	10130

J. Detailed Reply was filed against impugned SCN (copy of SCN reply is enclosed as annexure) furnishing all the above details. Later the case was presented for personal hearing wherein it specifically mentioned that **"For the purpose of computing service tax liability the value of sale deed was included which legally is not includable (Copy of PH Record is enclosed as annexure).**

K. Despite the detailed submissions made, subject Order-In-Original No.37/2016 Adj (ST)(AC) dated 30.12.2016 was passed confirming the total demand along with interest and penalties.

L. The impugned order was passed on following grounds:

a. It is pertinent to not that the subject notice is also periodical in nature is issued as per Section 73(1A) of the Finance Act, 1994. Hence, the observations and implications discussed in the earlier noticed alleging non-payment of the service tax need not be reiterated in the notice issued periodically

b. it is evident that the activity performed by M/S Alpine Estates, is rightly classifiable under 'Works Contract Service' and the valuation has to be adopted as per the provision of Service Tax (Determination of Value) Rules 2006. Further in the absence of documentary evidence to segregate the service value portion, the correct method is to follow composite method and the tax liability is to be calculated on 40% of the Gross value.

c. I have gone through the records and submissions made by the assessee. The show cause notice has clearly discussed the activity of the assessee. The assessee in his correspondence has submitted that they have paid service tax on the amount, as calculated by them after deducting certain amounts. Such voluntary compliance would have been appreciated if the taxable value has been arrived as per the prescription of Law. The assessee has devised their own methods to arrive at the tax liability without following the provision of Service Tax (Determination of Value) Rules 2006.

d. The assesse has executed several construction projects and is well aware of Law. In spite of having knowledge about valuation under Works Contract Service, the assessee has deliberately attempted to vivisect the composite service into different instances and tried to exploit the illustrative description of service under Law.

Grounds of Appeal

1. Appellant submits that as stated in background facts & duly admitted in the SCN vide Para 4, during the subject period, all **flats (except flat No.305 in block A, 2020 & 410 in Block B and 404 in Block C) 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.** Therefore demand of i.e. Rs.6,36,477/- pertain to flats booked after OC does not sustain and needs to be set aside on this count alone.

Violation of principles of natural justice

2. Appellant submits that the impugned order was passed violating the principles of natural justice as the submissions made by Appellant which are meritorious have not been adverted to or rebutted *inter alia* the following vital decision making submissions were made before the Ld. Respondent vide SCN reply but Ld. Respondent has totally ignored the same while passing the impugned order:

   a. SCN Reply filed on 04.07.2016 (Copy of SCN Reply along with acknowledgement is enclosed as annexure IV)

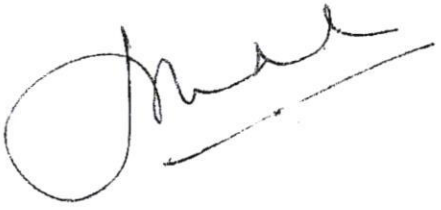
   b. Sole allegation of impugned SCN to demand service tax on construction agreements. However, while quantifying the sale deed value also has been included. **The same was bought to the notice of the department specifically at the time of appearance made before adjudicating authority also. Copy of PH Record is enclosed as annexure .**

3. Appellant submits that all the above meritorious grounds have not been considered while passing the impugned order. The system of departmental adjudication is governed by the principles of natural justice. The impugned order neither analyses the submissions, nor discusses the relevant case law, but has given the order without proper reasoning making the same as non-speaking and predetermined order. In this regard Appellant wishes to rely on the following judicial pronouncements:

   a. Southern Plywoods Vs CCE 2009 (243) E.L.T 693 (Tri-Bang)
   b. Kesarwani Zarda Bhandar Vs CCE 2009 (236) E.L.T 735 (Tri-Mum)
   c. Herren Drugs & Pharmaceuticals Ltd. Vs CCE, Hyderabad 2005 (191) E.L.T 859 (Tri-Bang)
   d. Youngman Hosiery Factory Vs CCE, Chandigarh 1999 (112) E.L.T 114 (Tribunal)

4. Appellant submits that not considering the Reply to SCN while passing order is as much as equal to not giving an opportunity of being heard to assessee which is clearly against the violation of principal of natural justice. When the order can be set aside due to Non-giving an opportunity of being heard than the same ratio even application for not considering the Reply to SCN. Relied on Kasturilal Haralal Ltd. Versus Additional Commissioner of Service tax 2010 (20) S.T.R. 26 (cal.).

In light of the above, judicial pronouncements order passed without considering the submissions and without discussing and distinguishing the case laws relied by Appellant is liable to be quashed.



In Re: The allegation in SCN and the impugned OIO is that Appellant has to pay service tax on the "construction agreements", which has been accepted by Appellant itself. Therefore, the SCN needs to be dropped on this ground itself.

5. Appellant submits that undoubtedly they are liable to discharge service tax on construction agreements thereby accepting service tax on activity as proposed by impugned SCN read with earlier SCN's and as confirmed by the impugned OIO. However Both SCN & OIO included the value of sale deeds only at the time of quantifying the demand. As seen from the operative part of both SCN & OIO it is clear that it is only sole allegation of SCN (Para 2) & finding of OIO (Para 18) 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.

6. On a perusal of the SCN, it is evident that the issue in the current SCNs is therefore limited to the aspect of quantification of demand. On a perusal of Para 4 of the SCN which quantifies the demand, it can be easily inferred that the demand is quantified based on statements submitted by Appellant. The said statements for the periods are marked as Annexure "VI".

7. On going through the statements provided by Appellant, it can be seen that a detailed breakup of the receipts into receipts towards "sale deeds", receipts towards "construction agreements", receipts towards other taxable receipts and receipts towards other non-taxable receipts was provided however on going through the annexure to the SCN, it can also be observed that though the allegation is to demand service tax on construction agreements, t**he quantification is based on gross amounts mentioned above for all the activities including amounts received towards the "sale deeds".**

8. It is therefore apparent that the SCN represents an error in quantification of the demand. The same is explained through a comparative chart provided below:

	As per Appellant	As per SCN
Gross Receipts	1,50,71,694	1,50,71,694
Less: Deductions		
Sale Deed Value	1,28,68,826	0
VAT, Registration charges, stamp duty and other non taxable receipts	19,97,968	21,18,795
Taxable amount	2,04,900	1,29,52,899
Abatement @ 40%	81,960	51,81,160
Service Tax @ 12.36%	10,130	6,40,391
Actually Paid	0	0
Balance Demand	10,130	6,40,391

9. Appellant 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.

10. Since both the SCN and OIO agree on the principle that service tax cannot be demanded on the value attributable to sale deeds, Appellant are not making detailed grounds on the legal merits of the said claim. Notwithstanding the above, Appellant reserve their right to make additional arguments as felt necessary on this aspect of service tax on value of "sale deeds" if it is ultimately held that the OIO in principle demands tax on the value of "sale deeds".

In Re: Interest under Section 75

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

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

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

13. Without prejudice to the foregoing, Appellant 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 Appellant 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 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. reliance is placed on M/s Creative Hotels Pvt. Ltd. Vs CCE, Mumbai (2007) (6) S.T.R (Tri-Mumbai) and M/s Jewel Hotels Pvt Limited Vs CCE, Mumbai-1 (2007) (6) S.T.R 240 (Tri- Mumbai)

14. Appellant submits that, when the tax itself is not payable, the question of penalty under section 76 does not arise. Further assuming but not admitting, that there was a tax liability as envisaged in SCN as explained in the previous paragraphs, when Appellant were not at all having the intention to evade the service tax and further also there was a basic doubt about the liability of the service tax itself on the construction activity, Appellant is acting in a bona fide belief, that he is not liable to collect and pay service tax, there is no question of penalty under section 76 resorting to the provisions of Section 80 considering it to be a reasonable cause for not collecting and paying service tax.

15. It is further submitted that when schemes of 'Extraordinary tax payer friendly' and VCES was introduced to waive the penalty when assessees who did not at all comply with service tax law can be given immunity provided they pay service tax along with appropriate rate of

interest, no reason why law abiding assessee who had got himself registered more or less in time and started paying service tax, shall be denied benefit of waiver of penal provisions. In this regard relied on Commissioner v. R.K. Electronic Cable Network -- 2006 (2) S.T.R. 153 (Tribunal).

16. Appellant submits that ST-3 returns were also filed clearly showing the total amount received from customers and clearly bifurcating the amounts received towards sale deed value as amounts received for exempted service, and amounts received towards construction agreements as taxable amounts. Details of service tax computations; and showing the liability has been submitted voluntarily to the department. They have not paid service tax on sale deed value on bonafide belief that same was not required to be paid as substantiated by the earlier SCN's & correspondence with department. It is settled law that if person acted on bonafide belief, imposition of penalties are not warranted.

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

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

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

iii. Akbar Badruddin Jaiwani V. Collector - 1990 (47) ELT 161(SC)

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

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

18. Appellant submits that penalty is imposable when Appellant breaches the provision of statute with an intent to defeat the scheme of the Act, when there is a confusion prevalent as to the leviability and the mala fide not established by the department, it would be a fit case for waiver of penalty as held by various tribunals as under

    a. Vipul Motors (P) Ltd. vs Commissioner of C. Ex., Jaipur-I 2008 (009) STR 0220 Tri.-Del

    b. Commissioner of Service Tax, Daman vsMeghna Cement Depot 2009 (015) STR 0179 Tri.-Ahmd

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

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

    a. Exclusion part of service definition given under section 65B(44) of Finance Act, 1994 in as much specifically excluding the sale of immovable property from levy of service tax

    b. Activity performed till the execution of sale deed is in the nature of self service and not liable for service tax

    c. activity of construction undertaken by the developer would be works contract only from the stage the developer enters into a contract with the flat purchaserand not prior to that

    d. Earlier SCN's demanding service tax on total amounts received after deduction of sale deed value

20. Appellant submits that they have established the reasonable cause for the nonpayment of service tax. Once reasonable cause is established the authority has the discretion to hold that no penalty is

imposable. The provision does not say that even upon establishment of reasonable cause, penalty is imposable. The provision only says no penalty is imposable.

21. Appellant submits that there is bona fide litigation is going on and issue was also debatable which itself can be considered as reasonable cause for failure to pay service tax. Accordingly waiver of penalty under section can be made. In this regard reliance is placed on **C.C.E., & Cus., Daman v. PSL Corrosion Control Services Ltd 2011 (23) S.T.R. 116 (Guj.)**

22. Appellant craves leave to alter, add to and/or amend the aforesaid grounds.

23. Appellant wish to be personally heard before any decision is taken in this matter.

Appellant

PRAYER

Therefore it is prayed

a. To set aside the impugned order to the extent aggrieved;

b. To hold that the service tax is liable only on the value of the construction agreement as alleged in the SCN and therefore the order needs to be dropped;

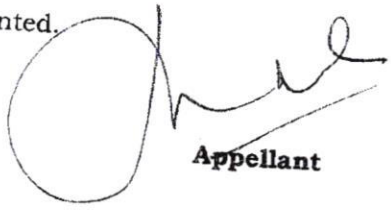
c. To hold that service tax is not applicable on amount received for flats booked after Occupancy certificate.

d. If required, to hold that even on merits the amounts received towards sale deed is not taxable.

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

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

g. Any other consequential relief is granted.



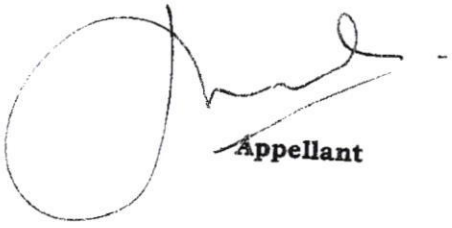
Appellant

VERIFICATION

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

Verified today the 13th day of April, 2017

Place: Hyderabad



Appellant

BEFORE COMMISSIONER OF SERVICE TAX (APPEALS),
7th Floor, L.B. Stadium Road, Basheerbagh, Hyderabad – 500 004

Sub: Appeal against the O-I-O No 37/2016 Adjn(ST)(AC) dated 30.12.2016 passed by Assistant Commissioner of Service Tax, Service Tax Commissionerate pertaining to M/s. Alpine Estates

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

- To act, appear and plead in the above noted proceedings before the above authorities or any other authorities before whom the same may be posted or heard and to file and take back documents.
- To sign, file verify and present pleadings, applications, appeals, cross-objections, revision, restoration, withdrawal and compromise applications, replies, objections and affidavits etc., as may be deemed necessary or proper in the above proceedings from time to time.
- To Sub-delegate all or any of the aforesaid powers to any other representative and I/We do hereby agree to ratify and confirm acts done by our above authorized 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 on 13th day of April 2017 at Hyderabad

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. 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: 13.04.2017

Address for service:
Hiregange& Associates,
Chartered Accountants,
"Basheer Villa" H.No.8-2-268/1/16/B,
2nd Floor, Sriniketan Colony,
Road No.3, Banjara Hills,
Hyderabad-5000034

For Hiregange& Associates
Chartered Accountants

Sudhir V S
Partner (M. No. 219109)

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	Membership No.	Signature
1	Shilpi Jain	CA	221821	
2	Venkata Prasad P	CA	236558	

OCN0.22/2017

केवल भारत शासन सेवा

ON I. G. S.

M/s. Alpine Estates
5-4-187/3&4, 2nd Floor,
Soham Mansion, M.G. Road,
SECUNDERABAD.

सेवा कर सहायक आयुक्त का कार्यालय
O/o. The Asst. Commissioner of Serv. Tax
सर्कल-II, सेवा कर, केंद्रीय शु. भ.
Circle-II, Service Tax, Room No.
केन्द्रीय शुल्क भवन, ब.
Kendriya Shulk Bhavan, Ba... ngh,
हैदराबाद/Hyderabad-500 004.