

Date: 11.07.2018

To

The Superintendent of Central Tax,
Ramgopalpet-I Range,
Secunderabad GST Division,
Secunderabad GST Commissionerate,
Door No. 2-4-416 & 417, M.G Road,
Secunderabad-500003

Dear Sir,

Sub: Proceedings under OC No. 85/2018-Rgpet-I dated 18.04.2018 issued to M/s Alpine Estates, 5-4-187/3 & 4, II Floor, Soham Mansion, M.G. Road, Secunderabad - 500003.

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

Kindly acknowledge the receipt of the above.

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

Thanking You,
Yours faithfully,

**For Hiregange & Associates
Chartered Accountants**

K. Lakshman Kumar
Lakshman Kumar K.
Chartered Accountant



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

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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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①

**BEFORE THE SUPERINTENDENT OF CENTRAL TAX, RAMGOPALPET - I
RANGE, SECUNDERABAD GST DIVISION, SECUNDERABAD GST
COMMISSIONERATE, SALIKE SENATE, DOOR NO. 2-4-416 & 417, M. G
ROAD, SECUNDERABAD - 500003**

Sub: Proceedings under OC No. 85/2018-Rgpet-I dated 18.04.2018 issued to M/s Alpine Estates, 5-4-187/3 & 4, II Floor, Soham Mansion, M.G. Road, Secunderabad - 500003

FACTS OF THE CASE:

- A. Alpine Estates, Secunderabad (hereinafter referred to as "Noticee") is mainly engaged in the sale of residential flats to prospective buyers during and after construction. The project was completed and the occupancy certificate was received on 04.11.2010, 13.04.2010 and 23.03.2011 pertaining to block A, B & C respectively (copy of occupancy certificates is enclosed as Annexure II).
- B. Noticee has sold some flats before OC and some flats after OC. However, for the flats which were booked after OC, sale deed is executed for the entire sale consideration in most cases. Only in some cases **Sale deed is being executed for semi-finished construction along with an agreement of construction.** Sale deed is registered and appropriate 'Stamp Duty' has been discharged on the same. **Service tax was not paid on the amounts received towards these 'sale deed' since same is sale of 'immovable property'. Details of flats, Occupancy Certificate details and booking details are given in Annexure III**
- C. The various amounts recovered under the said agreements as under:
- a. Value towards the sale deed
 - b. Value towards the construction agreement
 - c. Other Charges like electricity charges, etc.



d. Collection of taxes like VAT, Service Tax, Stamp Duty and Registration Charges from the buyer

D. The details of flats booked after OC and before OC during the disputed period are as follows

Particulars	No of Flats
No of flats booked before receipt of OC during the disputed period (Taxable as the flats are booked before OC)	0
No of flats booked after receipt of OC during the disputed period (Not-taxable as the flats are booked after OC)	3
Total	3

E. The levy of service tax on above referred transactions has seen a fair share of litigation and amendments. The Noticee is also a party to the litigation process and matters for earlier periods are pending at various adjudication/judicial forums.

F. In July 2012, the service tax law underwent a paradigm shift and importantly, the exemption for personal use available for construction of residential complexes was removed. Accordingly, it became evident that service tax was payable on the construction agreement as per valuation prescribed under Rule 2A of the Service Tax (Determination of Value) Rules, 2012 i.e. on a presumed value of 40% of the contract value. The Noticee regularly discharged the service tax on the said value in normal course. It also discharged service tax on other charges. However, it did



not discharge service tax on sale deed value, which is in the nature of immovable property and on the value of taxes collected.

G. 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. The summary of the same is provided hereunder:

Description	Receipts	Non taxable	Taxable
Sum of towards sale deed	6,66,347	6,66,347	0
Sum of towards agreement of construction	0	0	0
Sum of towards other taxable receipts	0	0	0
Sum of towards VAT, Registration charges, etc	6,25,583	6,25,583	0
Total	12,91,930	12,91,930	0

H. Accordingly, the taxable value for the same is Nil and there arises no service tax liability.

I. 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

f. Vide Para 2 of Sixth SCN dated 15.04.2016

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

J. Now the present SCN OC No. 85/2018-Rgpet-I dated 18.04.2018 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).

K. The present SCN has been issued under Section 73(1A) of Finance Act, 1994 therefore the allegations based on which the previous SCN is issued was equally applicable to present SCN.



(5)

Submissions:

1. Noticee submits that as stated in background facts, they have received the occupancy certificate in the year 2010 & 2011 itself and **the amounts received during the disputed period are in relation to flats booked after receipt of occupancy certificate which are not liable to service tax therefore the Noticee has not paid any service tax on the same. As the amounts received are towards flats booked after OC the proposition of SCN to demand service tax is not correct and the same needs to be dropped** (details of date of booking, occupancy certificate and amounts received from the customer during the disputed period are enclosed as Annexure III.)
2. In this regard, Noticee submits that during the disputed period Noticee has received only amounts towards sale deed, VAT, registration charges and other non-taxable receipts such as electricity deposit, corpus fund, maintenance charges etc. The amounts received towards sale deed is not at all a service as the activity of transfer of property is excluded from definition of service under Section 65B(44) of Finance Act, 1994. Further, the amounts received towards electricity deposit, corpus fund and maintenance charges are completely paid to respective departments i.e, electricity departments, residential welfare society therefore the said amounts shall not be treated as received by Noticee for provision of taxable service.



3. Noticee submits that the details of amounts on which SCN proposes to tax and the purpose for which the same were received is as follows

Block	Flat No	Amounts on which SCN proposed to demand Service tax	Bifurcation for amounts received				Sale Deed
			VAT	Maintenance & Security	Corpus Fund	Electricity Deposit	
B	114	130,100	37509	91234	-	1357	
C	506	6,66,347					6,66,347
A	507	56,585		8775	47810		
	Total	853032					

The maintenance charges and corpus fund collected were inturn paid to M/s. Mayflower Heights Owners Association, a registered society, formed for the purposes of maintaining the housing project.

4. From the above referred explanation, it is therefore apparent that the SCN represents an error in quantification of the demand. The above is explained through a comparative chart provided below:

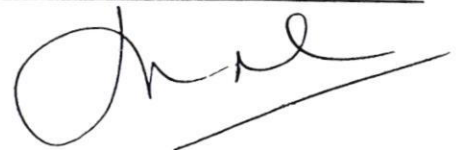
Particulars	As per Noticee	As per SCN
Gross Receipts	12,91,930	12,91,930
Less Deductions		
Sale Deed Value	6,66,347	0
VAT, Registration charges, stamp duty and other non taxable receipts	6,25,583	4,38,898
Taxable amount	0	8,53,032
Abatement @ 40%	0	5,11,819
Service Tax as applicable	0	46,916
Actually Paid	0	0
Balance Demand	0	46,916



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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.

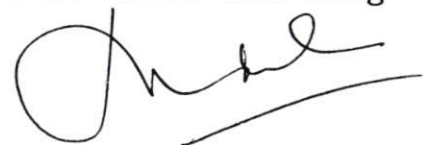
5. Without prejudice to the above, Noticee further submits that the
- a. Commissioner of Central Excise (Appeals) and the Hon'ble CESTAT, Bangalore in the previous period has remanded the matter back to the adjudicating authority for re-quantification of the duty liability. However, the subject show cause notice has not considered this aspect and demanded service tax on the Noticee. On the basis of the same, Noticee submits that the proposition of the subject show cause notice demanding the duty is not sustainable and requires to be dropped.
 - b. The grounds based on which the previous SCN's are issued is not at all applicable for the current period due to the substantial changes took place in the provisions of service tax.
 - c. Once SCN raises allegation/demand based on inapplicable provisions then such allegation/demand cannot sustain. Relied on Maharashtra Industrial Development Corporation Vs CCE, Nasik 2014 (36) S.T.R. 1291 (Tri. - Mumbai) wherein it was held that *"With regard to the show cause notice in Appeal No. ST/85267/14 we find that the period involved is 1-10-2011 to 30-9-2012. In the said case, the demand is for two periods - one from 1-10-2011 to 30-6-2012 and the second is from 1-7-2012 to 30-9-2012 **when the negative list came into effect but the show cause notice has been issued on***



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the basis of definition of Management, Maintenance and Repair service has stood prior to 1-7-2012. Therefore, as post-1-7-2012 the provisions are not existing therefore, the demands for the period post-1-7-2012 are not maintainable"

- d. As the subject SCN is issued without any allegations, the same has not proved the burden of proof of taxability, which is essential under new service tax law. Relied on United Telecom Ltd. Vs CST 2008 (9) S.T.R 155 (Tri-Bang); Jetlite (India) Ltd. Vs CCE 2011 (21) S.T.R 119 (Tri-Del)
- e. 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.
6. 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.
7. 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



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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.

8. Noticee craves leave to alter, add to and/or amend the aforesaid grounds.
9. Noticee wishes to be heard in person before passing any order in this regard.

For M/s Alpine Estates,



Authorized Signatory

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**BEFORE THE SUPERINTENDENT OF CENTRAL TAX, CENTRAL EXCISE &
SERVICE TAX, RAMGOPALPET - I RANGE, SECUNDERABAD DIVISION,
SECUNDERABAD COMMISSIONERATE, SALIKE SENATE, DOOR NO. 2-4-416 &
417, M. G ROAD, SECUNDERABAD - 500003**

Sub: Proceedings under OC No. 85/2018-Rgpet-I dated 18.04.2018 issued to M/s Alpine Estates, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad - 500003

I, Soham Modi, partner of M/s Alpine 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 July 2018 at Secunderabad

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: __.07.2018

Address for service:

**Hiregange & Associates,
Chartered Accountants,
4th Floor, West Block,
SridaAnushka Pride,
Opp. Ratnadeep Supermarket,
Road Number 12, Banjara Hills,
Hyderabad 500 034**

**For Hiregange & Associates
Chartered Accountants**

**Venkata Prasad P
Partner (M. No. 236558)**

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	



**OFFICE OF THE SUPERINTENDENT OF
CENTRAL TAX, CENTRAL EXCISE & SERVICE TAX:**

केंद्रीय कर, केंद्रीय उत्पाद शुल्क और सेवा कर के अधीक्षक के कार्यालय:

**RAMGOPALPET - I RANGE, SECUNDERABAD DIVISION, SECUNDERABAD
COMMISSIONERATE:**

रामगोपालपेट - १ रेंज, सिकंदराबाद मंडल, सिकंदराबाद आयुक्त:

SALIKE SENATE, DOOR NO. 2-4-416 & 417, M. G ROAD, SECUNDERABAD - 500 003
सालिके सीनेट, दरवाजा नंबर - ४-२-४१६ और ४-२-४१७, महात्मा गाँधी रोड, सिकंदराबाद - ५०० ००३

OC No. 85/2018-Rgpet-I

Date: 18.04.2018

SHOW CAUSE NOTICE

(Notice under Section 73(1A) of the Finance Act, 1994)

**Sub: Non-payment of Service Tax on Taxable Services rendered by M/s
Alpine Estates, Hyderabad for the period from April, 2015 to June,
2017 — Issuance of Show Cause Notice — Regarding.**

M/s Alpine Estates., 5-4-187/3 & 4, 2nd Floor, Soham Mansion, M.G.Road, Secunderabad- 500 003 (hereinafter referred to as '**M/s Alpine**' or '**the Assessee**') have registered themselves with the Service Tax Department vide Registration No.AANFA5250FST001, for payment of Service Tax under the categories of "Works Contract service" and "Construction of Residential Complex service".

2. As seen from the records, the Assessee entered into 1) Sale deed for sale of undivided portion of land together with semi-finished portion of the flat and 2) 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 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 transfer of property in goods in execution of the said construction agreements is involved, 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 are taxable services under "Works Contract Service".

3. Accordingly, the following Show Cause Notices had been issued to the Assessee:

Sl No.	SCN O.R No. and date	Period Covered	Amount of Service Tax demanded in Rs.	Status
1.	HQPOR No. 82/2010-Adjn(ST) dated 16.06.2010	01/2009 to 12/2009	31,10,377	Confirmed vide OIO No. 44/2010-ST dated 15.10.2010. Party's appeal was dismissed vide OIA No.08/2011-(H-II) dt.31.01.2011. CESTAT granted Stay on 25.04.2012 vide Stay Order No.666 & 667/2012 with the condition of Pre-deposit of Rs.10 Lakhs vide Misc. Order No.21877/2014 dt.31.07.2014 extended stay for six months

				from 31.07.2014.
2.	OR No.62/2011- Adjn(ST) dated 23.04.2011	01/2010 to 12/2010	35,03,113	Confirmed vide OIO No.49/2012- Adjn(ST)(ADC) dt.31.08.2012. Ordered Denovo by the Commr.(Appeals) vide OIA NO.38/2013-(H-II) S.Tax dt.27.02.2013 for re- quantification of the service tax payable.
3.	OR No. 51/2012- Adjn(ADC) dated 24.04.2012	01/2011 to 12/2011	48,33,495	Confirmed vide OIO No.49/2012- Adjn(ST)(ADC) dt.31.08.2012. Ordered Denovo by the Commr.(Appeals) vide OIA NO.38/2013-(H-II) S.Tax dt.27.02.2013 for re- quantification of the service tax payable.
4.	OR No. 82/2013- Adjn(ST)(ADC) dated 02.12.2013	01/2012 to 06/2012	30,39,597	Pending adjudication
5.	OR No. 161/2014- Adjn(ST)(Commr) dated 26.09.2014	07/2012 to 03/2014	1,23,37,565	Confirmed vide OIO No. HYD- S.TAX-COM-03/2015 dated 31.08.2015. Aggrieved with the said OIO the assessee filed appeal before CESTAT.
6.	OR No. 22/2016- Adjn.(ST)(JC) dated 15.04.2016	04/2014 to 03/2015	6,40,391	Confirmed vide OIO No. 37/2016-Adj(ST)(AC) dated 30.12.2016. Ordered denovo vide Comm(Appeals) OIA No. HYD-SVTAX-000-AP2-0273- 17-18 dated 26.12.2017.

4. As per the information furnished by the Assessee vide their letter dated 15.02.2018 received by the Superintendent of Ramgopalpet - I Range, it is seen that "the Assessee" have rendered taxable services under the category of "Works Contract Services" during the period April, 15 to June, 2017. The Assessee had rendered services for a taxable value of Rs.12,91,930/- (Rupees Twelve Lakh Ninety one thousand Nine Hundred and Thirty only). After deduction of VAT, Registration Charges of Rs.4,38,898/- the taxable value works out to be Rs.8,53,032/- on which service tax (including cesses) works out to Rs.46,916/- for the services rendered during the said period, as shown in the attached Annexure.

5. Vide Finance Act, 2012 sub section (1A) was inserted in Section 73 which reads as under:

SECTION 73(1A) *Notwithstanding anything contained in sub-section (1), the Central Excise Officer may serve, subsequent to any notice or notices served under that sub-section, a statement, containing the details of service tax not levied or paid or short levied or short paid or erroneously refunded for the subsequent period, on the person chargeable to service tax, then, service of such statement shall be deemed to be service of notice on such person, subject to the condition that the grounds relied upon for the subsequent period are same as are mentioned in the earlier notices.*

6. The sections **65B**, **66B**, **66D** as inserted in the Finance Act, 1994 by the Finance Act, 2012 w.e.f. 01.07.2012 are reproduced below:

6.1. **SECTION 65B(44):** "service" means any activity carried out by a person for another for consideration, and includes a declared service, but shall not include—

(a) an activity which constitutes merely,— (i) a transfer of title in goods or immovable property, by way of sale, gift or in any other manner; or (ii) a transaction in money or actionable claim; (b) a provision of service by an employee to the employer in the course of or in relation to his employment; (c) fees taken in any Court or tribunal established under any law for the time being in force.

6.2. **SECTION 66B:** There shall be levied a tax (hereinafter referred to as the service tax) at the rate of twelve per cent on the value of all services, other than those services specified in the negative list, provided or agreed to be provided in the taxable territory by one person to another and collected in such manner as may be prescribed.

6.3. **SECTION 66D:** Contains the negative list of services. It appears that services provided by the Assessee are not covered under any of the services listed therein.

6.4. **SECTION 66E:** Contains declared service and work contract is covered under 66E(h) of the Finance Act, 1994.

6.5. Further, Notification No.25/2012-ST, dated 20.06.2012, as amended specified services which were exempted from payment of Service Tax. It appears that services provided by the Assessee are not covered under any of the services listed therein.

7. The grounds as explained in the Show Cause cum demand notices position in so far issued above are also applicable to the present case; the legal position in so far as "Works Contract Service" is concerned, the said service and its taxability as defined under Sub-clause(zzzza) of Clause 105 of Section 65 of the Finance Act, 1994 as existed before 01.07.2012 stands now covered by 65B(54) whereby the said service being declared service under Section 66E(h) of Finance Act, 1994 and for not being in the Negative List prescribed under 66D, continues to be a taxable service. But for the said changes in legal provision, the status of Service and the corresponding tax liability remained same. Hence, this statement of demand/show cause notice is issued in terms of Section 73(1A) of the Finance Act, 1994 for the period from April, 2015 to June, 2017.

8. In view of the above, M/s.Alpine Estates, Hyderabad are hereby required to show cause to the Superintendent of Ramgopalpet - I Range within 30(thirty) days of receipt of this notice as to why:-

i) an amount of Rs.46,916/- (Rupees Forty six thousand Nine hundred and Sixteen only) (including Cesses) should not be demanded as per Para-4 above towards "Works Contract Service" rendered by them during April, 2015 to June, 2017, in terms of Section 73 (1) of the Finance Act, 1994; on the grounds discussed supra; and

ii) Interest should not be demanded at (i) above, under Section 75 of the Finance Act, 1994; and

iii) Penalty should not be imposed on them under Section 76 of the Finance Act, 1994, for the contravention of Rules and provisions of the Finance Act, 1994; and

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

9. M/s Alpine Estates are required to produce all the evidence upon which they intend to rely in their defense while showing cause. They are also required to indicate in their written reply whether they wish to be heard in person before the case is adjudicated.

GREATER HYDERABAD MUNICIPAL CORPORATION

PARTIAL OCCUPANCY CERTIFICATE
[Bye-law No. 13.1]

No.BA/G3/294/2006-07

784

Date: 09.04.2010

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This is to certify that the Residential Complex consisting of A, B & C Blocks with Stilt + 5 Upper floors belongs to M/s.Alpine Estates, Rep.by Sri Anand S.Mehta, in Sy.No.1/1, 2/1/1(P) & 191(P), situated at Mallapur(v), Uppal(m), GHMC Kapra Circle, R.R.Dist., represented to issued partial Occupancy Certificate as they have completed the construction to the extent of Block-B, as per the technically approved by V.C.HUDA vide Lr.No.14013/P4/Plg./HUDA/2006, dt:23.03.2007 and sanction of GHMC issued vide Proceeding No.BA/G3/294 /2006-07, dt:29.03.2007, has been inspected and it is declared that based on completion certificate of licenced Technical Personnel of Architect and Structural Engineer the building to the extent of Block-B, confirms in all aspects to the requirements of the building regulations contained in Hyderabad Municipal Corporation Act, 1955 and Bye-Laws made there under with the minor deviations which are within permissible limits of 10% have been compounded by collecting compounding fee of Rs.11,44,750/- and to the extent of Block-B is fit for occupation. The 10% built up area mortgaged to GHMC in Block-B is also released.

(This has the approval of the Commissioner, GHMC)

for COMMISSIONER

Greater Hyderabad Municipal Corporation

To,
M/s.Alpine Estates,
Rep.by Sri Anand S.Mehta,
H.No.103, 1st floor, Hariganga Complex,
Ranigunj, Secunderabad.

Copy to:

1. The Zonal Commissioner, East Zone, GHMC.
2. The Sub-Registrar, Kapra with a request to release the mortgaged area.

9/4/2010

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GREATER HYDERABAD MUNICIPAL CORPORATION

OCCUPANCY CERTIFICATE [Bye-law No. 13.1]

No. BA/G3/294/2006-07 / 2122

Date: 01.11.2010

This is to certify that the Residential Complex consisting of A, B, & C Blocks with Stilt + 5 upper floors belongs to M/s Alpine Estates, Rep by Sri Anand S. Mehta, in Sy. No. 1/1, 2/1/4(P), & 191(P), situated at Mallapur (V), Uppal (M), GHMC Kapra Circle, R. R. District represented to issued Partial Occupancy Certificate as they have completed the construction to the extent of Block-'A', as per the technically approved by V.C.HUDA vide Lr. No. 14013/P4/Plg./HUDA/2006, dt. 23.03.2007 and sanction of GHMC issued vide Proceeding No. BA/G3/294/2006-07, dt. 29.03.2007 has been inspected and it is declared that based on completion certificate of licenced Technical Personnel of Architect and Structural Engineer the building to the extent of Block-'A', Confirms in all aspects to the requirements of the building regulations contained in Hyderabad Municipal Corporation Act, 1955 Bye-laws made there under with the minor deviations which are within permissible limits of 10% have been compounded by collecting compounding fee of Rs. 9,46,250/- and to the extent of Block-'A' is fit for occupation. The 10% built up area mortgaged to GHMC is Block-'A' is also released.

(This has the approval of Commissioner, GHMC).

A. S. Srinivasan 2/11/10
for COMMISSIONER,
Greater Hyderabad Municipal Corporation

To
M/s. Alpine Estates,
Rep by Sri Anand S. Mehta,
H.No. 103, 1st Floor, Hariganga Complex,
Ranigunj, Secunderabad.

Copy to:

1. The Zonal Commissioner, East Zone, GHMC.
2. The Sub-Registrar, Kapra, R. R. District with a request to release the mortgage area.

54 (12)

GREATER HYDERABAD MUNICIPAL CORPORATION

OCCUPANCY CERTIFICATE [Bye-law No. 13.1]

No. BA/G3/294/2006-2007

Date: 22.03.2011.

This is to certify that the Residential Complex consisting of A, B, & C Blocks with Stilt + 5 upper floors belongs to M/s Alpine Estates, Rep by Sri Anand S. Mehta, in Sy. No. 1/1, 2/1/4(P), & 191(P), situated at Mallapur (V), Uppal (M), GHMC Kapra Circle, R. R. District represented to issued Partial Occupancy Certificate as they have completed the construction to the extent of Block-'C', as per the technically approved by V.C.HUDA vide Lr. No. 14013/P4/Plg./HUDA/2006, dt. 23.03.2007 and sanction of GHMC issued vide Proceeding No. BA/G3/294/2006-07, dt. 29.03.2007 has been inspected and it is declared that based on completion certificate of licenced Technical Personnel of Architect and Structural Engineer the building to the extent of Block-'C' only confirms in all aspects to the requirements of the building regulations contained in Hyderabad Municipal Corporation Act, 1955 Bye-laws made there under with the minor deviations which are within permissible limits of 10% have been compounded by collecting compounding fee of Rs. 2,90,000/- and to the extent of Block-'C' only is fit for occupation. The 10% built up area mortgaged to GHMC is Block-'C' is also released.

(This has the approval of Commissioner, GHMC).


for COMMISSIONER,
Greater Hyderabad Municipal Corporation

To
✓ M/s. Alpine Estates,
Rep by Sri Anand S. Mehta, 
H.No. 103, 1st Floor, Hariganga Complex,
Ranigunj, Secunderabad. 22/03/2011

Copy to:

1. The Zonal Commissioner, East Zone, GHMC.
2. The Sub-Registrar, Kapra, R. R. District with a request to release the mortgage area.

Details of receipts - sorted by date of receipt

Receipts from Apr 15 to Jun 17

M/s. Alpine Estates - Details of flats, Occupancy Certificate, and booking details and amount received from customers

