



**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX
AUDIT COMMISSIONERATE
KENDRIYA SHULK BHAVAN :: L.B.STADIUM ROAD
BASHEERBAGH :: HYDERABAD-500 004**

C.No.V/30/37/2016-17/Gr. 61

Date: 01.12.2016

(BY SPEED POST)

To

M/s. B & C ESTATES.,
(ST Code: - AAHFB7046ASD001),
5-4-187/3 & 4, SOHAM MANSION
M.G ROAD, RANIGANJ,
SECUNDERABAD,
TELANGANA-500003.

Gentlemen,

Sub:-Intimation for conducting Service Tax audit -
Regarding.

The Internal Audit Party headed by Shri D.S.RAWAT, Superintendent (Audit), Circle-VI, GROUP-61 will take up the audit of the accounts/records of your unit for the period from the last audit conducted by this Department to March, 2016. It is requested that the following documents may be furnished immediately to this office for the last five years / for the period after the last audit.

List of Documents/ Records for Audit for the relevant Audit Period.

1. A copy of application for registration (**ST-1**) and Registration (**ST-2**).
2. List of Centralized Registration with Branches.
3. A copy of list of all records maintained by your office including Memoranda received from your Branch office, if any.
4. Copy of intimation filed under Rule 5(2) of the Service Tax Rules, 1994, in respect of records being maintained.
5. Copies of Balance Sheet, Profit & Loss Account Statement, Trial Balance, Annual Reports.
6. Copy of Company's Internal Audit Report, if any.
7. List of all Ledger Accounts wherein entries have taken place.
8. List of Ledger Accounts relevant from Service Tax point of view (This would be subset of list at S.No.7 above).

9. Copies of Tax Audit Reports.
10. Copies of Cost Audit Reports, if any, conducted under Section 233B of the Companies Act, 1956.
11. Details of Registration with any other Government Departments / Agency or Regulatory Authority as the case may be. Copy of any other Return/ Declaration sent to any other Departments/ Agency or to the Designated Regulatory Authority.
12. List of Input Service suppliers, if any (including full details).
13. List of input suppliers, if any (including full details).
14. List of the Bank Accounts maintained for the business transactions with name of the Bank, Branch and Account numbers with changes during the Audit Period.
15. Sample copies of Bills/ Invoices/ Debit Notes/ Credit Notes issued from the date of levy of Service Tax till the date of Audit.
16. Income Tax Returns of the Company/ Concern/ unit; Proprietor/ Partners/ Directors as the case may be.
17. Details about maintaining Account System, whether centralized or not.
18. Details about Billing pattern including Billing stages.
19. List of Branch Offices, if any, along with their respective value of taxable services.
20. Particulars of Service Tax paid during the relevant Audit Period including value of taxable service, input credit utilized and net Service Tax paid (Photocopies of ST-3 Returns will suffice).
21. Half yearly CENVAT Credit Returns filed under Rule 9(7) of Cenvat Credit Rules, 2004.
22. List of Show Cause Notice(s) issued, if any and their present status.
23. Contract, MOU, Agreements with principals, clients, other group companies or any other persons to whom any service is provided/ received.
24. Duly filled Questionnaire in the proforma enclosed herewith [**see ANNEXURE XV**].
25. Duly filled Reconciliation Datasheet, for each completed financial year, in the proforma [**see ANNEXURE VI**] enclosed herewith.

It may please be noted that non-furnishing of information/documents within the stipulated time may attract penal action under Section 77 of the Finance Act, 1994.

It is also requested to designate a person (employee of the company/ registered concern) for coordinating with the Audit team and communicate the name, designation and contact numbers and e-mail id of the person so designated.

I further request you to extend full co-operation to the Audit party in carrying out the audit. As you are aware the auditors have to mainly rely on the records maintained by the taxpayer in the ordinary course of their business for conducting the audit. You are already aware that as per sub-rule 2 of Rule 5 of the Service Tax Rules, 1994, every assessee is required to furnish a list of all the records prepared or maintained by them for accounting of their transactions, apart from the financial records maintained by them in the normal course of business. The auditors may call for the above mentioned records and any other relevant records, documents, returns etc, for their scrutiny. You are therefore requested to keep all the relevant records ready so that the audit can be conducted smoothly.

In case of any difficulty, you may contact the undersigned through telephone number/e-mail: **audit61ce@gmail.com**.

The receipt of this letter may please be acknowledged.

Yours faithfully,



(M.CHAKRAPANI)
ASSISTANT COMMISSIONER
(AUDIT)
CIRCLE-VI

Encl.:- As above.

Copy to:-

M/s. B & C ESTATES., 5-4-187/3 & 4, SOHAM MANSION, M.G ROAD, RANIGANJ, SECUNDERABAD, TELANGANA-500003.

The Asst/Deputy Commissioner of Central Excise, Customs and Service Tax, Hyderabad service Tax-III Division, Hyderabad Service Tax Commissionerate, Hyderabad.

The Superintendent of Central Excise, Customs and Service Tax, Hyderabad service Tax-III-A Range Hyderabad service Tax-III Division, Hyderabad Service Tax Commissionerate, Hyderabad..

Contact details:

Shri. D.S.RAWAT, Superintendent (Group-61), Circle-VI, Mobile No.9848280738.

Shri. V. SHIV SHANKER, Inspector (Group-61), Circle-VI, Mobile No.9490192445

Shri. Y.V.S. MAHENDER, Inspector (Group-62), Circle-VI, Mobile No.9000620162.