OC

Date: 03.10.2018
To
The Superintendent of Central Tax,
Ramgopalpet II Range,
Secunderabad GST Division,
Secunderabad GST Commissionerate,
Salike Senate, D. No. 2-4-416 & 417,
MG Road, Secunderanbad – 500 003

Dear Sir,

Sub: Reply to your letter OC. No. 122/2018 dated 24.07.2018

Ref: Your letter OC. No. 122/2018 dated 24.07.2018

1. We have received the above referred letter dated 24.07.2018 from your good office requiring us to pay certain amounts of Cesses, Service Tax and also late fees for delay in filing the ST-3 returns.

2. In this regard, we would like to submit that while filing the ST-3 return for the period July to September 2012-13 we have included the SHE Cess payable of Rs.535/- in Education Cess payable column and the same is evident from F1(h) column of the ST-3 return wherein we have mentioned Rs.1606/- as Education Cess payable which is coming to 3% of Service Tax payable (53,512*3%=1606). Thus, we have paid the entire SHE Cess payable along with Education Cess and there is no short payment (Copy of challans is enclosed as **Annexure I**). Further, we would like to bring to your notice that while making payment of service tax we have not paid EC and SHEC under separate accounting code and the same was paid along with service tax and the same is permitted vide Trade Facility No.02/2014-ST dated 22.09.2014 (Copy enclosed as **Annexure II**). Hence, we request your good self to kindly consider the same.

3. Further, for the period October to March 2012-13 the Challan No. 00110084100420130000 7 for Rs. 22,708/- as requested is enclosed as **Annexure III).**

4. Further, for the period October to March 2016-17 while filing ST-3 return we have mentioned the amount of Service Tax payable as Rs.7,48,332/- but we have mentioned that the amount of Service Tax paid is Rs.7,43,331/- in paid sheet of ST-3 return (Part-D) due to which there is a difference of Rs.5001/- (7,48,332-7,43,331).

5. The difference was arisen for the reason that the amount paid through CENVAT for the quarter Oct-Dec was erroneously mentioned as Rs.44,880/- instead of Rs.49,880/- in Part D2. But the actual amount paid through CENVAT was Rs.49,880/- which is evident from column **I 3.1.3.1** of ST-3 return, therefore there is no short payment of service tax. As the difference was arisen only due to disclosure error, we request you to consider the same and close this issue at the earliest.

6. With regard to Swachh Bharat Cess payable of Rs.1000/- while filing ST-3 return we have mentioned the amount of Swachh Bharat Cess payable as Rs.26,726/- but we have mentioned that the amount of Swachh Bharat Cess paid is Rs.25,726/- therefore there is a difference of Rs.1000/-(26,726-25,726).

7. The difference was arisen for the reason that the amount of SBC paid during the quarter Oct-Dec was wrongly mentioned as Rs.4334/- instead of Rs.5334/- in column DA1 of ST-3 return. But the actual amount of SBC paid for the half- year is Rs.26,726/- and the copy of challans are enclosed as **Annexure IV**. As the difference was arisen only due to disclosure error, we request you to consider the same and close this issue at the earliest.

8. With regard to late fee there is delay of 107 days in filing the ST-3 return for which late fee payable is Rs. 7700/-. We have paid the same vide challan No.00184 dated 29.09.2018 and the same is enclosed as **Annexure V**.

We shall be glad to furnish any further information/clarification required in this regard. Kindly acknowledge the receipt of the letter and do the needful.

Thanking You.
Yours Truly,

For M/s. Modi Properties and Investment Pvt. Ltd.

MODI PROPERTIES PVT. LTD. SEC'BAD

Authorized Signatory

Recived copy

10/10/18

निरीक्षक
Inspector
केन्द्रीय कर (जी एस टी)
Central Tax (GST)
रामगोपालपेट-II जी एस टी रेंज
Ramgopalpet-II GST Range
सिकंदराबाद मण्डल
Secunderabad Division
हैदराबाद/Hyderabad

Draft

Brijesh
W

APPROVED BY
01 OCT 2018
SOHAM MODI
MANAGING DIRECTOR

Date: 01.10.2018
To
The Superintendent of Central Tax,
Ramgopalpet II Range,
Secunderabad GST Division,
Secunderabad GST Commissionerate,
Salike Senate, D. No. 2-4-416 & 417,
MG Road, Secunderanbad – 500 003

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3. Further, for the period October to March 2012-13 the Challan No. 00110084100420130000 7 for Rs. 22,708/- as requested is enclosed as **Annexure___).**

4. Further, for the period October to March 2016-17 while filing ST-3 return we have mentioned the amount of Service Tax payable as Rs.7,48,332/- but we have mentioned that the amount of Service Tax paid is Rs.7,43,331/- in paid sheet of ST-3 return (Part-D) due to which there is a difference of Rs.5001/- (7,48,332-7,43,331).

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6. With regard to Swachh Bharat Cess payable of Rs.1000/- while filing ST-3 return we have mentioned the amount of Swachh Bharat Cess payable as Rs.26,726/- but we have mentioned that the amount of Swachh Bharat Cess paid is Rs.25,726/- therefore there is a difference of Rs.1000/- (26,726-25,726).

7. The difference was arisen for the reason that the amount of SBC paid during the quarter Oct-Dec was wrongly mentioned as Rs.4334/- instead of Rs.5334/- in column DA1 of ST-3 return. But the actual amount of SBC paid for the half- year is Rs.26,726/- and the copy of challans are enclosed as Annexure____. As the difference was arisen only due to disclosure error, we request you to consider the same and close this issue at the earliest

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We shall be glad to furnish any further information/clarification required in this regard. Kindly acknowledge the receipt of the letter and do the needful.

Thanking You.

Yours Truly,

For M/s. Modi Properties and Investment Pvt. Ltd.

Authorized Signatory

MODI PROPERTIES & INVESTMENTS PVT LTD					
SCRUTINY OF SERVICE TAX FROM JULY 2012- MAR 2017					
S.No					Remarks
1	As Per ST Returns Taxable rate for SHE Cess is zero % .ST3 Return filed as per taxable rate				
2	As per ST3 Return challan amount is Rs 22,708/- as per physical challan showing Rs 30,127/-				
3		**ST @15%**	**As Per Returns**	**Difference**	
	Gross Amount	5,345,225	5,345,225		
i)	ST @ 14%	748,332	743,331	5,001	
ii	SBC @ 0.5%	26,726	25,726	1,000	
	KKC @0.5%	26,726	26,726	0	
		801,784	**795,783**	**6,001**	Payable
iii)	Due Date for filling 30.04.17 return filed on 15.08.2017 de			**7,700**	Payable

challan Amt 712549
+ST Input 89235

801784-00

Accounting Code of the Servic								Amount Tendered in Rupees									
0	0	4	4	0	1	0	4	0	0	0	0	0	0	9	0	6	6
0	0	0	0	0	1	0	5	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
							Total	0	0	0	0	0	0	9	0	6	6

T PAYER'S COUNTERFOIL

RECEIVING BANK BRANCH ...

STATE BANK OF HYDER...
R.P. Road Br., Secunderabad
BSR Code No.: 0110084
JRNL No: 73328
Chalian No: ...

Received from Assessee Code No. A A B C M 4 7 6 1 E S T 0 0 1

(In words) Rupees NINE THOUSAND SIXTY SIX ONLY (Only)

By Cash/Cheque/Draft/Pay Order No. 397847 Dated 5.11.12 Drawn on HDFC BANK

on account of Union Service Tax as detailed in this taxpayer's counterfoil and on stamp affixed and signed therein

MPIPL oct' 12

Accounting Code of the Service								Amount Tendered in Rupees									
0	0	4	4	0	1	0	4	0	0	0	0	0	0	9	8	5	9
0	0	0	0	0	1	0	5	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
							Total	0	0	0	0	0	0	9	8	5	9

TAXPAYER'S COUNTERFOIL

RECEIVING BANK BRANCH STAMP

210482

Received from Assessee Code No. A A B C M 4 7 6 1 E S T 0 0 1

(In words) Rupees NINE THOUSAND EIGHT HUNDRED AND FIFTY NINE ONLY Only)

By Cash/Cheque/Draft/Pay Order No. 397914 Dated 05-12-2012 Drawn on HDFC BANK

on account of Union Service Tax as detailed in this taxpayer's counterfoil and on stamp affixed and signed therein

MPIPL

Nov'12

TAX PAYER'S COUNTERFOI

Accounting Code of the Service	Amount Tendered in Rupees
0 0 4 4 0 1 0 4	0 0 0 0 0 0 6 7 8 4
0 0 0 0 0 1 0 5	0 0 0 0 0 0 0 0 0 0
0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0
0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0
0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0
0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0
0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0
Total	0 0 0 0 0 0 6 7 8 4

RECEIVING BANK BRANCH STAM

SRL. No. 1068472

Received from Assessee Code No. A A B C M 4 7 6 1 E S T 0 0 1

(In words) Rupees SIX THOUSAND SEVEN HUNDRED AND EIGHTY FOUR ONLY Only)

By Cash/Cheque/Draft/Pay Order No. 397764 Dated 3-1-13 Drawn on HDFC BANK

on account of Union Service Tax as detailed in this taxpayer's counterfoil and on stamp affixed and signed therein

MPIPL Dec'12

Accounting Code of the Servic								Amount Tendered in Rupees									
0	0	4	4	0	1	0	4	0	0	0	0	0	1	2	9	7	8
0	0	0	0	0	1	0	5	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
							Total	0	0	0	0	0	1	2	9	7	8

T PAYER'S COUNTERFOIL

RECEIVING BANK [illegible]

BSR code 0110084

19

Received from Assessee Code No. A A B C M 4 7 6 1 E S T 0 0 1

(In Words) Rupees TWELVE THOUSAND NINE HUNDRED AND SEVENTY EIGHT ONLY Only)

By Cash/Cheque/Draft/Pay Order No. 398074 Dated 3.8.12 Drawn on HDFC BANK

on account of Union Service Tax as detailed in this taxpayer's counterfoil and on stamp affixed and signed therein

Annu 17

MPPL July'12

...nting Code of the Se...ce									Amount Tendered in Rupees									
	0	4	4	0	1	0	4		0	0	0	0	0	0	1	9	5	1
0	0	0	0	0	1	0	5		0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0
								Total	0	0	0	0	0	0	1	9	5	1

AX PAYER'S COUNTERFOIL

0110084

9

Received from Assessee Code No. A A B C M 4 7 6 1 E S T 0 0 1

(In words) Rupees ONE THOUSAND NINE HUNDRED AND FIFTY ONE ONLY Only)

By Cash/Cheque/Draft/Pay Order No. 397934 Dated 1.9.12 Drawn on HDFC BANK

on account of Union Service Tax as detailed in this taxpayer's counterfoil and on stamp affixed and signed therein

MODI

Aug '12

Accounting Code of the Serv								Amount Tendered in Rupees									
0	0	4	4	0	1	0	4	0	0	0	0	0	1	7	5	5	8
0	0	0	0	0	1	0	5	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
							Total	0	0	0	0	0	1	7	5	5	8

X PAYER'S COUNTERFOIL

No. 0110084

Received from Assessee Code No. A A B C M 4 7 6 1 E S T 0 0 1

(In Words) Rupees SEVENTEEN THOUSAND FIVE HUNDRED AND FIFTY EIGHT ONLY (Only)

By Cash/Cheque/Draft/Pay Order No. 397998 Dated 06-10-2012 Drawn on HDFC BANK

on account of Union Service Tax as detailed in this taxpayer's counterfoil and on stamp affixed and signed therein

MPIPL Sep'12

29 SEP 2014
I/c No. 1457

सीमा शुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE &SERVICE TAX
हैदराबाद- आयुक्तालय :: एलबी स्टेडियम रोड :: बशीरबाग
HYDERABAD II COMMISSIONERATE :: L.B.STADIUM ROAD :: BASHEERBAGH
हैदराबाद HYDERABAD- 500 004

Phone: 2323 1486 (Commr)
2323 1186 (ADC[CUS])
2339 0032 (ADC/JC[ST])
2323 2390 (ADC [P&V])

Fax : 2321 1086 (Commr.)
2321 1655 (Addl.Commr.)

C.No.IV/16/305/2013-ST (TECH) **Date:22.09.2014**

TRADE FACILITY NO. 02/2014-ST

Sub: Rectification of mistake of payment of Service Tax deposited under wrong accounting code and wrong service tax code – Reg.

*****

This Commissionerate has been receiving requests for rectification of mistakes occurred on account of deposit of Service Tax in wrong account. Two types of mistakes are reported. The first mistake is where the Service Tax has been paid in the wrong accounting code which may occur due to wrong data entry of accounting codes. To illustrate, Service Tax payable for "Business Auxiliary Service" (Accounting Code No.00440225) might have been paid under service, "Business Support Service" (Accounting Code No.00440366) or basic Service Tax might have been paid under Accounting Code for Education Cess (Accounting Code No.00440298). For such mistakes, it is mentioned that as long as these mistakes have happened under the same Service Tax Code (also known as Registration Number or Assessee Code), the assessee should inform Assistant/Deputy Commissioner of Service Tax (Technical), Office of the Commissioner of Service Tax, 11-5-423/1/A, Sitaram Prasad Towers, Opp:Singareni Bhavan, Red Hills, Hyderabad 500004, in writing along with copy of Service Tax payment challan and by giving information in the following format:

A) In case of online payment of Service Tax:

Sl. No.	Challan rectification Number (CIN) as mentioned in Challan	Description of Accounting Head (as mentioned in Challan)	Accounting Code (as mentioned in Challan)	Amount (in Rs.)	Correct description of Accounting Head	Correct Accounting Code	Correct Amount (in Rs.)

B) In case of manual payment of Service Tax

Sl. No.	Basic Statistical Return (BSR) Code as mentioned in the Receipt (Challan) issued by the receiving bank	Serial No. and Date as mentioned in the Receipt (Challan issued by the receiving bank	Accounting Code as mentioned in Receipt (Challan)	Amount (in Rs.)	Correct Accounting Code	Correct Amount (in Rs.)

The department in turn shall report the matter to e-PAO (in case of electronic payment) and PAO in case of manual payment. They (e-PAO or PAO) would carry out necessary correction and inform the department and the assessee about action taken by them.

2.1 However, another type of mistake noticed is payment of Service Tax under the Service Tax Code of another assessee. The said mistake might happen because of the following reasons:

a) The assessee holds multiple Service Tax Codes on same PAN for different branches within or across Commissionerates and pays th Service Tax liability against wrong Service Tax Code belonging to same assessee. This also includes the cases where some of registrations have become defunct because, either the assessee h stopped operating the business from the said premises or the assesse migh have taken Centralized Registration, but by mistake Service Tax payment is made in the incorrect Service Tax Code.

b) The Chartered Accountant/Consultant might commit a mistake of payment of Service Tax in the Service Tax code of other client.

Ann.

2.2 Requests are made by many assessees to transfer the amount of Tax from one Service Tax Code to another Service Tax Code. The issue ha examined and it is clarified that, presently there is no system available w Service Tax paid into a wrong Service Tax Code can be transferred to correct Service Tax Code. It is reiterated that even in case of same legal entities having different Service Tax Code with same PAN, the transfer of amount from one Service Tax Code to another Service Tax Code is not possible. However, the following legal remedies are available to the assessees to rectify their mistake.

a) As per Rule 6(4A) of the Service Tax Rules 1994, Service Tax amount paid wrongly, can be adjusted against liability for succeeding month or quarter, as the case may be.
b) In case, facility at (a) cannot be availed, the assessee may file a refund application under Section 11B of the Central Excise Act, 1994 for the amount wrongly paid within the time limit prescribed under law.

It is further clarified that, notwithstanding availing the above mentioned remedy, the assessee is also required to make Service Tax payment under correct Service Tax Code. Any delay in making Service Tax payment may attract interest as per provisions of the Service Tax law.

2.3 It is reiterated that in case of payment under wrong Service Tax Code, there is no remedy available under the present system to transfer the money from one Service Tax Code to another Service Tax Code and therefore, the assessee should avail the options given at Para 2.2.

3. All the trade associations are requested to bring the contents of the Trade Facility to the notice of their members in particular and the trade in general.

23/9/14
(M.K. SINGH)
COMMISSIONER

(Issued from file C.No.IV/16/305/2013-ST (Tech))

As per Distribution List No. II

Copy to :

The Superintendent, Systems, Hyderabad II Commissionerate, Hyderabad, for uploading on the website.

Accounting Code of the Service	Amount Tendered in Rupees
0 4 4 0 1 0 4	0 0 0 0 0 3 0 1 2 7
0 0 0 0 0 1 0 5	0 0 0 0 0 0 0 0 0 0
0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0
0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0
0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0
0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0
0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0
Total	0 0 0 0 0 3 0 1 2 7

TAX PAYER'S COUNTERFOIL

RECEIVING BANK BRANCH STAM

BSR Code - 0110084

JRNC - 1145224

Challan NO 7

Received from Assessee Code No. A A B C M 4 7 6 1 E S T 0 0 1

Anr

(In words) Rupees THIRTY THOUSAND ONE HUNDRED AND TWENTY SEVEN ONLY (Only)

By Cash Cheque/Draft/Pay Order No. 397822 Dated 10.4.13 Drawn on HDFC BANK

account of Union Service Tax as detailed in this taxpayer's counterfoil and on stamp affixed and signed therein

mpipl Mar 13

Reversal Charges

SBI

e-Receipt for Central Service Tax Payments

Name and Address of the Assessee	MODI PROPERTIES and INVESTMENT PRIVATE LIMITED -,5-4-187/3 and 4,SOHAM MAINSON 3RD FLOOR M G ROAD,- HYDERABAD URBAN,ANDHRA PRADESH	**Pin**	500003
Telephone	55335551	**Major Head Code**	0044
Assessee Code	AABCM4761EST001	**Commissionerate Code**	SW
Commissionerate	HYDERABAD SERVICE TAX	**Range Code**	01
Division Code	03		

(Indicate appropriate type of duty and 8 digit reduced accounting code of the product/commodity)		*Amount Tendered (In whole Rupees)*	
Description of Duty	**Accounting Code**		
1.REAL ESTATE AGENTS	00440104	Rs	84399
2.Krishi Kalyan Cess Collection	00441509	Rs	3438
3.Swachh Bharat Cess Tax	00441493	Rs	3438
4.--	--	Rs	--
5.--	--	Rs	--
6.--	**Total**	Rs	91275.00

(In Words) Rupees Ninety One Thousand And Two Hundred And Seventy Five Rupees only

Tendered By PRAKASH

Cash/Cheque/Bank Draft/ PayOrder No drawn CKA8682162

Debit to a/c

Date and Time 05-Nov-2016 [04:50:54 PM]

For MODI PROPERTIES and INVESTMENT PRIVATE LIMITED

Signature of the Tenderer with

SPACE FOR RECEIVING AND FOCAL POINT BANK

RECEIVING BANK BRANCH	
State Bank of India	
BSR Code	0000634
Cheque Received Date	05112016 [04:50:54 PM]
Challan No.	00909
Cheque Realised Date	05112016 [04:50:54 PM]
Received Payment Rs	91275.00
CIN	00006340511201600909

An

SBI

e-Receipt for Central Service Tax Payments

Name and Address of the Assessee	MODI PROPERTIES and INVESTMENT PRIVATE LIMITED -,5-4-187/3 and 4,SOHAM MAINSON 3RD FLOOR M G ROAD,- HYDERABAD URBAN,ANDHRA PRADESH		
Telephone	55335551	**Pin**	500003
Assessee Code	AABCM4761EST001	**Major Head Code**	0044
Commissionerate	HYDERABAD SERVICE TAX	**Commissionerate Code**	SW
Division Code	03	**Range Code**	01

(Indicate appropriate type of duty and 8 digit reduced accounting code of the product/commodity)		*Amount Tendered (In whole Rupees)*	
Description of Duty	**Accounting Code**		
1.REAL ESTATE AGENTS	00440104	**Rs**	2697
2.Krishi Kalyan Cess Collection	00441509	**Rs**	948
3.Swachh Bharat Cess Tax	00441493	**Rs**	948
4.--	--	**Rs**	--
5.--	--	**Rs**	--
6.--	--	**Rs**	--
	Total	**Rs**	4593.00

(In Words) Rupees Four Thousand And Five Hundred And Ninety Three Rupees only

Tendered By PRAKASH **Cash/Cheque/Bank Draft/ PayOrder No drawn** CKB1287416

Debit to a/c

Date and Time 10-Dec-2016 [05:16:43 PM] **For MODI PROPERTIES and INVESTMENT PRIVATE LIMITED**

Signature of the Tenderer with

SPACE FOR RECEIVING AND FOCAL POINT BANK

RECEIVING BANK BRANCH	
State Bank of India	
BSR Code	0000634
Cheque Received Date	10122016 [05:16:43 PM]
Challan No.	00064
Cheque Realised Date	10122016 [05:16:43 PM]
Received Payment Rs	4593.00
CIN	00006341012201600064

SBI

e-Receipt for Central Service Tax Payments

Name and Address of the Assessee	MODI PROPERTIES and INVESTMENT PRIVATE LIMITED -,5-4-187/3 and 4,SOHAM MAINSON 3RD FLOOR M G ROAD,- HYDERABAD URBAN,ANDHRA PRADESH		
Telephone	55335551	**Pin**	500003
Assessee Code	AABCM4761EST001	**Major Head Code**	0044
Commissionerate	HYDERABAD SERVICE TAX	**Commissionerate Code**	SW
Division Code	03	**Range Code**	01

(Indicate appropriate type of duty and 8 digit reduced accounting code of the product/commodity)		*Amount Tendered (In whole Rupees)*	
Description of Duty	**Accounting Code**		
1.REAL ESTATE AGENTS	00440104	Rs	12383
2.REAL ESTATE AGENTS OTHERS RECEIPTS	00440105	Rs	2
3.Krishi Kalyan Cess Collection	00441509	Rs	947
4.Swachh Bharat Cess Tax	00441493	Rs	947
5.--	--	Rs	--
6.--	--	Rs	--
	Total	Rs	14279.00

(In Words) Rupees	Fourteen Thousand And Two Hundred And Seventy Nine Rupees only		
Tendered By	PRAKASH	**Cash/Cheque/Bank Draft/ PayOrder No drawn**	CKC5917511
		Debit to a/c	
Date and Time	29-May-2017 [02:32:16 PM]	**For MODI PROPERTIES and INVESTMENT PRIVATE LIMITED**	
Signature of the Tenderer with			

SPACE FOR RECEIVING AND FOCAL POINT BANK

RECEIVING BANK BRANCH	
State Bank of India	
BSR Code	0005347
Cheque Received Date	29052017 [02:32:16 PM]
Challan No.	00980
Cheque Realised Date	29052017 [02:32:16 PM]
Received Payment Rs	14279.00
CIN	00053472905201700980

SBI

e-Receipt for Central Service Tax Payments

Name and Address of the Assessee	MODI PROPERTIES and INVESTMENT PRIVATE LIMITED -,5-4-187/3 and 4,SOHAM MAINSON 3RD FLOOR M G ROAD,- HYDERABAD URBAN,ANDHRA PRADESH		
Telephone	55335551	**Pin**	500003
Assessee Code	AABCM4761EST001	**Major Head Code**	0044
Commissionerate	HYDERABAD SERVICE TAX	**Commissionerate Code**	SW
Division Code	03	**Range Code**	01

(Indicate appropriate type of duty and 8 digit reduced accounting code of the product/commodity)		*Amount Tendered (In whole Rupees)*	
Description of Duty	**Accounting Code**		
1.REAL ESTATE AGENTS	00440104	**Rs**	14655
2.Krishi Kalyan Cess Collection	00441509	**Rs**	972
3.Swachh Bharat Cess Tax	00441493	**Rs**	972
4.--	--	**Rs**	--
5.--	--	**Rs**	--
6.--	--	**Rs**	--
	Total	**Rs**	16599.00

(In Words) Rupees Sixteen Thousand And Five Hundred And Ninety Nine Rupees only

Tendered By PRAKASH

Cash/Cheque/Bank Draft/ PayOrder No drawn CKC5917525

Debit to a/c

Date and Time 29-May-2017 [02:32:16 PM]

For MODI PROPERTIES and INVESTMENT PRIVATE LIMITED

Signature of the Tenderer with

SPACE FOR RECEIVING AND FOCAL POINT BANK

RECEIVING BANK BRANCH	
State Bank of India	
BSR Code	0005347
Cheque Received Date	29052017 [02:32:16 PM]
Challan No.	00979
Cheque Realised Date	29052017 [02:32:16 PM]
Received Payment Rs	16599.00
CIN	00053472905201700979

e-Receipt for Central Service Tax Payments

Name and Address of the Assessee	MODI PROPERTIES and INVESTMENT PRIVATE LIMITED -,5-4-187/3 and 4,SOHAM MAINSON 3RD FLOOR M G ROAD,- HYDERABAD URBAN,ANDHRA PRADESH		
Telephone	55335551	**Pin**	500003
Assessee Code	AABCM4761EST001	**Major Head Code**	0044
Commissionerate	HYDERABAD SERVICE TAX	**Commissionerate Code**	SW
Division Code	03	**Range Code**	01

(Indicate appropriate type of duty and 8 digit reduced accounting code of the product/commodity)		*Amount Tendered (In whole Rupees)*	
Description of Duty	**Accounting Code**		
1.REAL ESTATE AGENTS	00440104	**Rs**	21160
2.Krishi Kalyan Cess Collection	00441509	**Rs**	1210
3.Swachh Bharat Cess Tax	00441493	**Rs**	1210
4.--	--	**Rs**	--
5.--	--	**Rs**	--
6.--	--	**Rs**	--
	Total	**Rs**	23580.00

(In Words) Rupees Twenty Three Thousand And Five Hundred And Eighty Rupees only

Tendered By PRAKASH **Cash/Cheque/Bank Draft/ PayOrder No drawn** CKC5917539

Debit to a/c

Date and Time 29-May-2017 [02:32:16 PM] **For MODI PROPERTIES and INVESTMENT PRIVATE LIMITED**

Signature of the Tenderer with

SPACE FOR RECEIVING AND FOCAL POINT BANK

RECEIVING BANK BRANCH	
State Bank of India	
BSR Code	0005347
Cheque Received Date	29052017 [02:32:16 PM]
Challan No.	00978
Cheque Realised Date	29052017 [02:32:16 PM]
Received Payment Rs	23580.00
CIN	00053472905201700978

e-Receipt for Central Service Tax Payments

Name and Address of the Assessee	MODI PROPERTIES and INVESTMENT PRIVATE LIMITED -,5-4-187/3 and 4,SOHAM MAINSON 3RD FLOOR M G ROAD,- HYDERABAD URBAN,ANDHRA PRADESH		
Telephone	55335551	**Pin**	500003
Assessee Code	AABCM4761EST001	**Major Head Code**	0044
Commissionerate	HYDERABAD SERVICE TAX	**Commissionerate Code**	SW
Division Code	03	**Range Code**	01

(Indicate appropriate type of duty and 8 digit reduced accounting code of the product/commodity)		*Amount Tendered (In whole Rupees)*	
Description of Duty	**Accounting Code**		
1.REAL ESTATE AGENTS	00440104	**Rs**	522803
2.REAL ESTATE AGENTS OTHERS RECEIPTS	00440105	**Rs**	1000
3.Krishi Kalyan Cess Collection	00441509	**Rs**	19210
4.Swachh Bharat Cess Tax	00441493	**Rs**	19210
5.--	--	**Rs**	--
6.--	--	**Rs**	--
	Total	**Rs**	562223.00

(In Words) Rupees Five Lakhs And Sixty Two Thousand And Two Hundred And Twenty Three Rupees only

Tendered By PRAKASH **Cash/Cheque/Bank Draft/ PayOrder No drawn** CKC5042026

Debit to a/c

Date and Time 17-May-2017 [06:37:12 PM] **For MODI PROPERTIES and INVESTMENT PRIVATE LIMITED**

Signature of the Tenderer with

SPACE FOR RECEIVING AND FOCAL POINT BANK

RECEIVING BANK BRANCH	
State Bank of India	
BSR Code	0000634
Cheque Received Date	17052017 [06:37:12 PM]
Challan No.	00094
Cheque Realised Date	17052017 [06:37:12 PM]
Received Payment Rs	562223.00
CIN	00006341705201700094

e-Receipt for Central Service Tax Payments

Name and Address of the Assessee	MODI PROPERTIES and INVESTMENT PRIVATE LIMITED -,5-4-187/3 and 4,SOHAM MAINSON 3RD FLOOR M G ROAD,- HYDERABAD URBAN,ANDHRA PRADESH		
Telephone	55335551	**Pin**	500003
Assessee Code	AABCM4761EST001	**Major Head Code**	0044
Commissionerate	SECUNDERABAD	**Commissionerate Code**	YO
Division Code	01	**Range Code**	02

(Indicate appropriate type of duty and 8 digit reduced accounting code of the product/commodity)		*Amount Tendered (In whole Rupees)*	
Description of Duty	**Accounting Code**		
1.CONSTRUCTION OF RES. COMPLEX PENALTY	00441438	**Rs**	7700
2.--	--	**Rs**	--
3.--	--	**Rs**	--
4.--	--	**Rs**	--
5.--	--	**Rs**	--
6.--	--	**Rs**	--
	Total	**Rs**	7700.00

(In Words) Rupees Seven Thousand And Seven Hundred Rupees only

Tendered By PRAKASH

Cash/Cheque/Bank Draft/ PayOrder No drawn CKH2309134

Debit to a/c

Date and Time 29-Sep-2018 [04:03:06 PM]

For MODI PROPERTIES and INVESTMENT PRIVATE LIMITED

Signature of the Tenderer with

SPACE FOR RECEIVING AND FOCAL POINT BANK

RECEIVING BANK BRANCH	
State Bank of India	
BSR Code	0005347
Cheque Received Date	29092018 [04:03:06 PM]
Challan No.	00184
Cheque Realised Date	29092018 [04:03:06 PM]
Received Payment Rs	7700.00
CIN	00053472909201800184

Annexure

सेंट्रल टैक्स एवम् कस्टम अधीक्षक का कार्यालय
OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX AND CUSTOMS
रामगोपालपेट 2 माल एवम् सेवा कर रेंज सिकंदराबाद माल एवम् सेवा कर मंडल, सिकंदराबाद माल एवम् सेवा कर आयुक्तालय
RAMGOPALPET II RANGE, SECUNDERABAD GST DIVISION & SECUNDERABAD COMMISSIONERATE
पता: "सलीक सीणेट", गेट न. 2-4-416 & 417, रामगोपालपेट, एम. जी. रोड़ सिकंदराबाद 500003
ADD: "SALIKE SENATE", D. No. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD 500003
Contact No. 040-27718212 email- cgst.rgpetrg2@gov.in

O.C. NO. 122/2018 Date: 24.07.2018

To

M/S MODI PROPERTIES & INVESTMENT PRIVATE LIMITED
5-4-187/3 & 4, SOHAM MAINSON, 3RD FLOOR, M G ROAD,
SECUNDRABAD – 500 003

Gentlemen,

Sub: Scrutiny of Service tax returns – Certain rectifications / compliance sought for – Regarding.

****

During scrutiny of the following ST 3 returns pertaining M/S MODI PROPERTIES & INVESTMENT PRIVATE LIMITED bearing STC NO. AABCM4761EST001, the following discrepancy is noticed.

1. i) ST 3 Return for the period **July to September, 2012-13**: - Sum of SHE Cess payable {Rs.0/-} entered by the assessee is less than the sum of SHE Cess payable {Rs.612/-} calculated by the system. Differential amount of Rs.612/- to be paid immediately and copy of challan so paid may please be submitted.

2. i) ST 3 Return for the period **October to March, 2012-13**: - The Challan Number { 01100841004201300007 } for {Rs.22708/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database. You are requested to produce copy of challan to take necessary action at your end.

3. i) ST 3 Return for the period **October to March, 2016-17**: - Sum of Service Tax Paid {Rs.743331/-} is less than sum of Service Tax Payable {Rs.748332/-}. Differential amount of Rs.5001/- to be paid immediately and copy of challan so paid may please be submitted.

   ii) Sum of SB Cess Paid {Rs.25726/-} is less than sum of SB Cess Payable {Rs.26726/-}. Differential amount of Rs.1000/- to be paid immediately and copy of challan so paid may please be submitted.

   iii) 107 days delay in filing of return for the above period, Rs.7,700/- late fee to be paid immediately and submit copy of Challan so paid.

In view of the above observations, you are requested to comply immediately and submit the copy of above paid challan to take further action at this end.

The matter may please be treated as most urgent.

Yours Faithfully

24.07.18

(M. RAVI RAJU)
SUPERINTENDENT
RAMGOPALPET II RANGE