

MODI VENTURES *9e*

5-4-187/3 & 4, II Floor, M.G. Road, Secunderabad - 500 003.

☎ : 66335551 (4 Lines) Fax : 040-27544058

E-mail : info@modiproperties.com Website : www.modiproperties.com

To,
The Assistant Commissioner (AE),
Central Excise Customs & Service Tax,
Commissionerate II,
Shakar Bhavan, Fathemaidan,
Hyderabad.

Date: 16.10.2010.

Dear Sir,

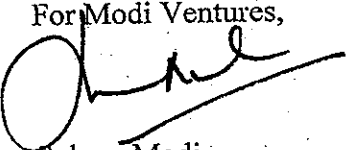
Sub.: Submission of value of material involved in the construction – Reg.
Ref.: Your request dated 4.10.10.

The matter regarding payment of service tax is under scrutiny by the service tax department. All records pertaining to payment of service tax, sales, receipts, expenditure for construction, etc., have been provided to service tax department vide letters dated 20.01.2010 & 25.01.2010. Copies of the letters are enclosed. Please note that extensive data has been given to your department and you are requested to contact the concerned officer for the required details.

Please note that a show cause notice is also been issued to us and we have made our representation.

Thank You.

Yours sincerely,
For Modi Ventures,


Soham Modi
Managing Partner

Customs Central Excise and
Service Tax Hyderabad II
Commissionerate,

20 OCT 2010

Signed by

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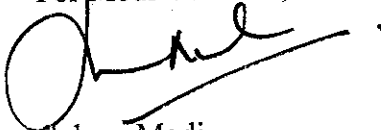
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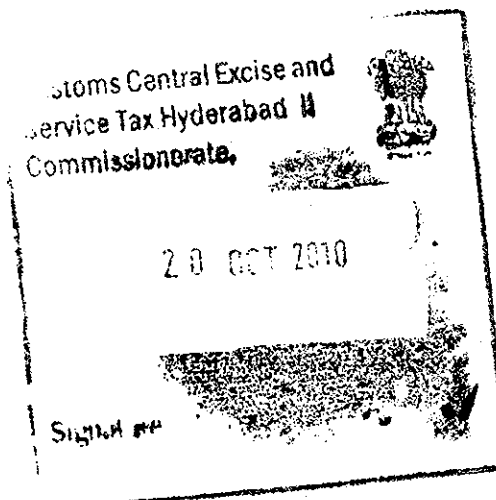
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Recd
Om
15/10/10

OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX
HYDERABAD II COMMISSIONERATE

SHAKKAR BHAVAN::L.B.STADIUM ROAD:: BASHEERBAGH:: HYDERABAD-500 004.

(Tele / Fax: 040 – 23231481)

HQ ST No.05/2009-AE-IV

Date : /10/2010

To
The Managing Partner,
M/s Modi Ventures,
5-4-187/3 & 4, 2nd Floor,
M.G.Road,
SECUNDERABAD-500 003.

Gentlemen,

The Value of transfer of property in goods involved in the execution of all the works contracts i.e., projects undertaken by your company/firm which were entered into prior to 01.06.07, i.e. the date of Works Contract Service as per Sub-clause (zzzza) of Section 65 (105) of the Finance Act came into effect, and were continued beyond that date may please be provided to this office immediately. The information may please be given contract / agreement / work order wise and month wise.

Yours faithfully,

(K.PADMAVATHY)
ASSISTANT COMMISSIONER
SERVICE TAX : ANTI-EVASION

Statement of Shri A. Shankar Reddy, S/o Late A. Sathi Reddy, Age: 49 years, Deputy General Manager (Administration) of M/s Modi Properties and Investments (P) Ltd given under section 14 of Central Excise Act, 1944 as made applicable to Service Tax Under Section 83 of Finance Act, 1994 before the Superintendent of Service Tax, Anti-Evasion, Hyderabad-II Commissionerate, Basheerbagh, Hyderabad on 1st February 2010.

My personal details are as above. I am appearing before you on behalf of M/s Modi Ventures to give my truthful statement in respect of the affairs of the said company, in response to your summons dated 13.1.2010 issued on the company. In this connection I submit that I am authorised to represent before the Service Tax authorities in connection with assessment proceedings for the Financial Years 2004-05 to 2009-10 (till December 2009) and to produce any documents and information connected herewith. I have been explained with the provisions of Section 14 of Central Excise Act, 1944 as made applicable to Service Tax under section 83 of Finance Act, 1994 according to which these are deemed judicial proceedings within the meaning of section 193 and 228 of Indian Penal Code, 1860. I have been explained that giving false statement or fabricating evidence is an offence punishable under section 193 of Indian Penal Code and obstructing the officers sitting in these proceedings is an offence punishable under section 228 of Indian Penal Code. Having understood the above provisions of law and knowing my responsibilities and implication of law, I depose this statement to the best of my knowledge and as per the information provided by company to me.

Q 1) Please tell briefly about yourself?

A) I am Deputy General Manager (Administration) of M/s Modi Properties and Investments (P) Ltd and am authorized to represent our group company M/s Modi Ventures, before Service Tax authorities in connection with Service Tax matters and to give Statement.

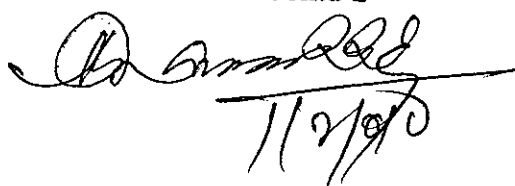
Q 2) You are aware that without submission of documents and information like month wise details of receipts, liability of tax and interest cannot be arrived at as the rate of tax and classification during the subject period changed. Then, why you have not submitted all the documents and information as called for therein the summons dated 13.1.2010?

A) We have already submitted the balance sheets, some ST3 return copies and plot-wise receipts details towards sale deed and agreement of construction since inception to October 2009. Book of accounts, Bank statements, Customer documents and unaudited book of accounts upto December, 2009 were provided in CD. The sample copies of agreement of construction and sale deed, monthwise receipts statement are also provided. Trial balance sheet for this financial year upto December, 2009, remaining copies of the ST3 returns filed, and plot-wise receipts details towards sale deed and agreement of construction for the months Nov & Dec 2009 will be submitted at the earliest.

Q 3) When was the business operations started by M/s Modi Ventures.? What are the activities undertaken by the said company?

A) Our business was started in 2004 as a Partnership firm. The activities undertaken by the company are providing services of construction of Residential Complexes. We purchased the land under sale deed. On that we constructed the residential complexes. Initially, we collect the amounts against booking form/agreement of sale. At the time of registration of the property, the amount received till then will be allocated towards Sale Deed and Agreement of construction. Therefore, service tax on amounts received against Agreement of construction portion up to registration was remitted immediately after the date of agreement. The service tax on remaining portion of the amounts towards Agreement of construction is paid on receipt basis.

Contd-2


11/2/10

Q. 10) Do you say that the difference of total receipts up to Dec., 2009 shown in your worksheet and the total of values shown in ST3 returns filed, pertains to the months starting from 1/2009 to 12/2009 on which tax has not been paid?

A) Yes.

Q.11) Why did you stop payment of service tax from 1-1-2009 and also not submitted the returns?

A) Our customers have stopped payment of service tax from January, 2009 onwards in the light of the CBEC Circular No.108/2009/ST dt.29.01.2009. We already submitted our letter for cancellation of service tax registration as we believe our services are not taxable. In this regard we didn't receive any communication from the department. As we applied for cancellation we stopped submission of returns. Copy of our letter for cancellation is submitted.

Q 12) As per the statute and as clarified in the circular mentioned above, tax is not leviable on the sale value only i.e., the value mentioned in the sale deed, and only the complex built by a person for his personal use as residence engaging any person to design, plan and construct was excluded from the definition of residential complex. Therefore, why the service tax should not be demanded in your case where you provided the services of the construction of residential complex to residential units i.e., the part of the residential complex of your customers?

A) In this regard, we have already provided our submissions in detail vide our letters dated 13-3-2009 and 2-7-2009 respectively. Copies of the same will be provided.

Q 13) Do you want to say anything more?

A) The word used in the exclusion is 'complex' not the 'residential complex'. A complex may also have single residential unit. Therefore, it is understood by us and our customers, services to a residential unit / complex which is a part of a residential complex, falls under the exclusion clause in the definition of residential complex.

The above statement is given by me voluntarily without being under any pressure, threat or coercion. All the above information was given by me as per the records produced before me by the company and to the best of my knowledge. On my request, one of the officers typed the statement on the computer available in your office. I have gone through the hard copy of the statement which is true, correct and is as dictated by me.

BEFORE ME


SUPERINTENDENT
SERVICE TAX
ANTI EVASION (GR. VI)


(A. SHANKAR REDDY)
For M/s Modi Ventures
Hyderabad. 11/2/10

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To,
The Additional. Commissioner,
Anti Aviation, Service Tax
Central Excise, Customs & Service Tax
Commissionerate II
Hyderabad.

Date: 13.09.2010

Respected Sir

Sub: Gentle follow up on our earlier letter – Reg
Ref: Our letter dated 16.08.2010.

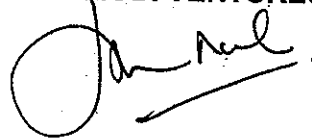
The above referred letter was filed in your office and was duly acknowledge on 16.08.10. In that letter, we had communicated our understanding with respect to the liability of service tax under the category "Construction of Complex Service".

We request you to kindly confirm if our understanding therein is correct or otherwise so that appropriate decision can be taken at our end as to whether service tax has to be collected and paid.

Requesting to revert on this at the earliest as per convenience on this issue.

Thanking You.

Yours Truly
For MODI VENTURES,



Authorised Signatory.

Customs Central Excise and
Service Tax Hyderabad II
Commissionerate.



13 09 2010

Signed by

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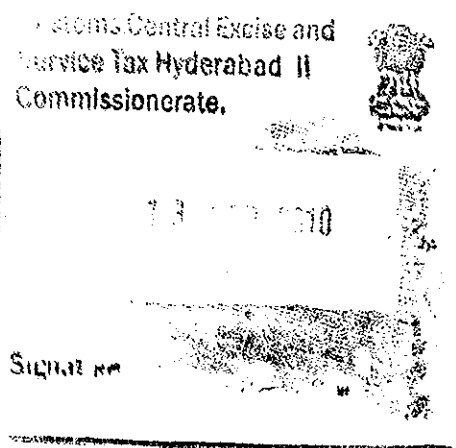
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Authorised Signatory.



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To,
The Additional Commissioner,
Group III, Hyderabad – II Commissionerate,
L.B. Stadium Road,
Basheerbagh,
Hyderabad – 500004.

Date: 16.08.2010.

Dear Sir,

Sub.: Intimation regarding payment of service tax from 01.07.2010 - Reg.
Ref.: STC No. AAJFM0646DST001.

1. With reference to above, we would like to inform that we are Builders/Developers of Residential Apartments. We wish to recall our letter no. Nil dated 12.03.2009 where in, we had informed that we would not be liable for service tax and accordingly we had stopped remitting the payment of service tax also.
2. The reason for termination of payment of service was as under
 - a. Single Agreement: since the transaction involved is sale of immovable property (stamp duty has been suffered) service tax would not be payable in view of the Gauhati High Court in case of Magus Construction (P) Ltd., (2008 (11) S.T.R. 225 (Gau.)) and circular no. 108/02/2009-ST dated 29.0.2009.
 - b. Sale deed & construction agreement: For the consideration relating to Sale Deed the stand same as mentioned for single agreement would be applied. In case of construction, since the construction is for the customer for his personal use, the same has been excluded in the definition of the Residential Complex, which was also clarified vide Circular no. 108/02/2009-ST dated 29.01.2009.
 - c. Customer was not reimbursing the service tax, since the same was not liable based on the above view.
3. Now we understand that, recently there are amendments vide the Finance Act, 2010 r/w recent circulars and notifications issued in this regard. The essence of the amendment is that if we receive any amount/advance prior to taking completion certificate, then we would be liable for service tax under "Construction of Residential Complex Service", whereas if the entire consideration is received post obtaining completion certificate, then the same would be totally excluded from the service tax.

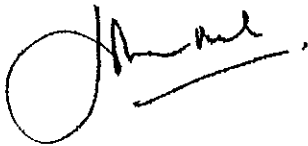
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4. We understand that such explanation inserted is not constitutionally valid for the reason that this intends to tax transfer of immovable property by apply the Doctrine of Pith and substance. Transfer of immovable property has been governed by List II of the seventy Schedule to Indian Constitution, which is exclusively state subject and union cannot levy tax on the same. Interim stay by the Bombay High Court has also been granted in this regard.
5. Further we understand, since the taxable object in the instant case is "Residential Complex", which excludes personal use of the customer. Therefore insertion of this explanation in the taxable service definition does not dilute our view taken in our earlier letter. Further to illustrate this with an example in construction of a single independent house and advance is take prior to completion certificate would not be liable for service tax even w.e.f. 01.07.2010. Similarly the personal use complex would also be not liable for service tax.
6. However if we intend not litigating on the above ground, we understand that such amendment is prospective and applicable only from 01.07.2010 for the reasons mentioned below.
 - a. Since there is no specific retrospective provision in Finance Act 2010 as provided for the explanation inserted for "Commercial Coaching & training Center Service".
 - b. The explanation was inserted to enhance the scope of the existing service and hence the same can be only prospectively and ~~not~~ retrospectively. This view is also supported by a recent decision of Supreme Court in case of union of India v. Martin Lottery Agencies Ltd. (2009) 20 STT 203(SC).
 - c. Circular F.No.334/03/2010-TRU dated 01.07.2010 clarifies that this service came into effect only after 01.07.2010 and further the receipts received prior to such date was not liable for service tax as the same was specifically exempted.
7. Hence the transactions and receipts prior to 01.07.2010 are not liable to service tax at all. In the instant case the taxable event is "Construction of Complex" and for such construction of complete if the consideration has been received in advance/ installments before the completion certificate then the same is deemed to be taxable service. Therefore the construction (taxable event) performed prior to 01.07.2010 would not be taxable.



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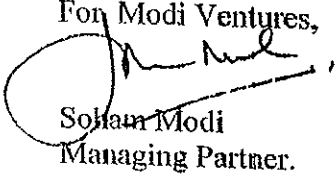
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8. Based on the above explanation, we have approached our customer, whether they are willing to reimburse service tax. Most of the customers expressed their willingness to pay service tax if at all they are liable from 01.07.2010 at 2.575% for the amounts payable by them after this date.
9. Hence we would be paying only in respect of amounts received after 01.07.2010. We would be paying service tax at the rate of 2.575% (i.e., on 25% of value @ 10.3%). We have obtained occupancy certificates for Phase I on 8.6.07, 23.9.08, 3.11.08 & 26.12.08. Phase II F & G blocks service tax shall be paid. We understand this exemption would not be eligible subject to following condition.
 - a. Not availing the CENVAT credit
 - b. Not availing exemption under notification 12/2003-ST as amended.
 - c. Not only completion and finishing services in relation to residential complex.
 - d. Value of goods and materials supplied or provided or used for providing the taxable service by the service provider should be included in the value.
 - e. Cost of land has not been separately recovered from the buyer by the builder or his representative.
10. In our case we have satisfied all the condition above and hence we would be paying service on the amount received after 01.07.2010.
11. We had earlier classified ourself under works contract service as per the advice of the Additional Commissioner under works contract service upto Dec 2008 later the payment was stopped in view of exclusion for personal use. Now our customer are willing to pay service tax at 2.575% levied under 'Residential Complex Service' hence we intend to pay the same accordingly as long as the same is reimbursed by the customer.
12. We hope all our understanding is corrected and we would be glad to provide you with any further information that may be required in this regard. We request you to kindly confirm the same so that we can start collecting and making the payment of service tax.

Kindly acknowledge the receipt of the same.

Thank You,
Yours Faithfully,
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Soham Modi
Managing Partner.

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Asst. Commr.
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Customs Central Excise and
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1600
17/8/10 17 AUG 2010

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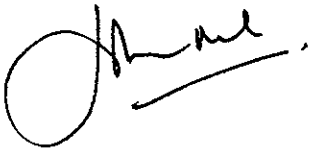
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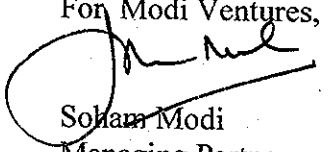
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Managing Partner.

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To,
Mr. R.L. Ramesh,
Asst. Commissioner, Service Tax
Office of the Commissioner of Custom,
Central Excise & Service Tax,
Hyderabad -II, Commissionerate,
Shakar Bhavan, Basheerbagh,
Hyderabad.

Date: 27.01.2010.

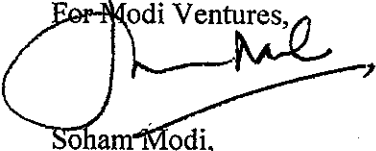
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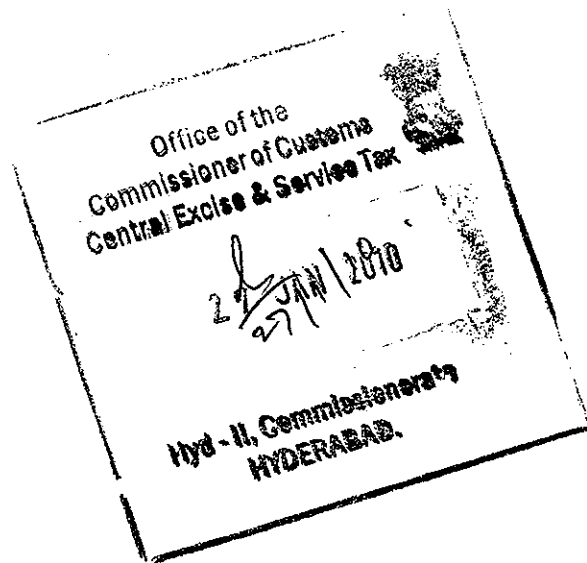
Ref.: Your summons dated 13.1.2010 vide letter no. HQST No.: 58/09 AE -IV
4.1.2010 for personal appearance at 11 am on 27.01.2010.

Mr. Shankar Reddy, DGM- Administration has unexpectedly taken leave today for personal reasons. He is aware of all the matters regarding service tax. I request you to grant us another date for a personal hearing. However, I am sending you a representation along with the copy of all documents requested for along with this letter.

Thank You.

Yours sincerely,
For Modi Ventures,


Soham Modi,
Managing Partner



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Hyderabad -II, Commissionerate,
Shakar Bhavan, Basheerbagh,
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Date: 27.01.2010.

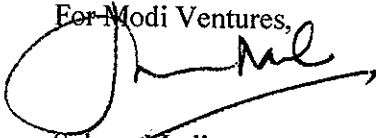
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4.1.2010 for personal appearance at 11 am on 27.01.2010.

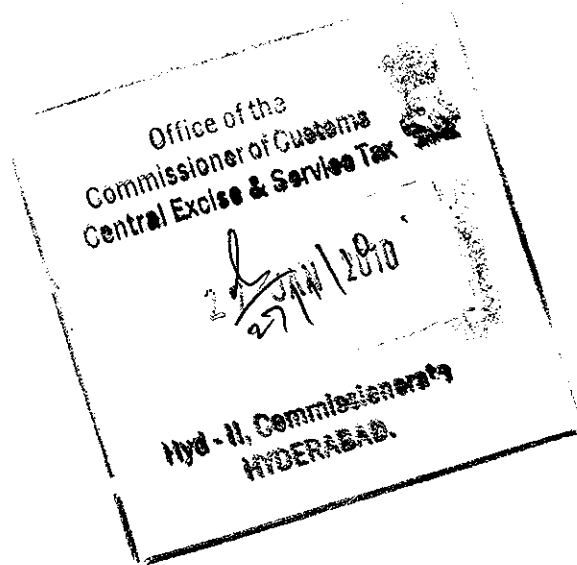
Mr. Shankar Reddy, DGM- Administration has unexpectedly taken leave today for personal reasons. He is aware of all the matters regarding service tax. I request you to grant us another date for a personal hearing. However, I am sending you a representation along with the copy of all documents requested for along with this letter.

Thank You.

Yours sincerely,
For Modi Ventures,



Soham Modi,
Managing Partner



MODI VENTURES

5-4-187/3 & 4, II Floor, M.G. Road, Secunderabad - 500 003.

☎ : 68335551 (4 Lines) Fax : 040-27544058

E-mail : info@modiproperties.com Website : www.modiproperties.com

To,
Mr. R.L. Ramesh,
Asst. Commissioner, Service Tax
Office of the Commissioner of Customs,
Central Excise & Service Tax,
Hyderabad-II, Commissionerate,
Shakar Bhavan, Basheerbagh,
Hyderabad.

Date: 25.01.2010.

Dear Sir,

Ref.: Your summons dated 13.1.2010 vide letter no. HQST No.: 58/09 AE-IV for personal appearance at 11 am on 27.01.2010.

We have received your summons dated 13.1.10 requesting for documents pertaining to the financial year 2009 till date. Please note that all the documents requested for have already been provided to the service tax department vide our letters dated 18.1.2010 and 30.11.2009 (copy enclosed).

Please find enclosed scanned copies of following document on a CD as requested by you.

- Bank statements from 1.4.2005 till 31.12.2009
- Copies of all sale deeds and construction contracts
- Books of accounts from 1.4.2005 till 31.03.2009.
- Un audited books of accounts from 1.4.2009 till 31.12.2009.

We are unable to meet your request for providing a month wise statement of amounts received towards sale deed, construction contract, etc., for comparison with the balance sheet as we do not know how to make such a statement. It is not possible to distinguish payments received from customers towards sale deed, construction agreement, VAT, stamp duty and other charges, etc., as payments are received from customers on an adhoc basis. In our books of accounts, we are debiting these costs periodically as and when due to the customer account. Payment received from them are credited to their accounts. Therefore, the ledger copy of each individual customer needs to be looked into to determine the details of payments towards sale consideration, VAT, registration charges, etc. Ledger copies of every customer is enclosed in the CD.

Further, several customers have paid us advances towards purchase of flats / villas wherein no sale deed has been executed in their favour. The amounts are received towards tentative booking subject to cancellation and refund. On later dates which may vary from customer to customer sale deed (in some cases construction agreement) is executed in favour of the customer. Therefore, it is not possible to make a month wise detailed statement as requested by you.

Page 1 of 2

Office of the
Commissioner of Customs
Central Excise & Service Tax
23/1/10
27/1/10
T. N. Commissioner
HYDERABAD

MODI VENTURES

5-4-187/3 & 4, II Floor, M.G. Road, Secunderabad - 500 003.

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Further, we are not to certain about our liability under service tax rules and the method of computation to be adopted for payment of service tax. We are unsure about the section under which we are liable to pay service tax i.e., under works contract or under residential complex services. In light of circular 108/2/2009 we believe that we do not fall under the ambit of service tax.

However, please find enclosed a month wise statement of receipts from customers. Please note that this statement does not bifurcate payments received towards sale deed, construction contract, finishing and completion services, VAT, service tax, stamp duty and registration charges, etc. Further it does not distinguish payments received towards sales made for phases/blocks/residential units completed prior to the notification of service tax i.e. (2/195)(xxxi) or (35/195)(xxvii). Therefore, it may be difficult to compute service tax liability based on the monthly receipts statement.

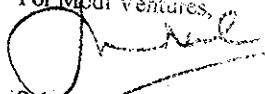
We request you to please clarify the ambiguity in the application of service tax and the method for computation of service tax liability. Please clarify the following:

- Whether we are liable to pay service tax under works contract or residential complex services.
- Can we exclude residential units whose construction was completed before respective date of notification.
- Can we exclude payments made towards sale deed, VAT, service tax, stamp duty and registration charges, etc., and calculate service tax liability only on value of construction contract.
- Can we exclude construction contracts executed prior to date of notification.

We await your advise on the above issues so that we can prepare a month wise statement as requested by you. Please write to us if any further details or information is required.

Thank You.

Yours sincerely,
For Modi Ventures,


Soham Modi,
Managing Partner

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Central Excise & Service Tax

25/1/10
Hyd-II, Commissionerate
HYDERABAD

MODI VENTURES

5-4-187/3 & 4, II Floor, M.G. Road, Secunderabad - 500 003.

☎ : 63335551 (4 Lines) Fax : 040-27544058

E-mail : info@modiproperties.com Website : www.modiproperties.com

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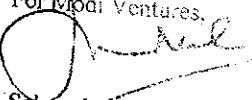
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Soham Modi,
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Page 1 of 2

Office of the
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Central Excise & Service Tax

23/1/10
Hyd-II, Commissionerate
HYDERABAD

MODI VENTURES

5-4-187/3 & 4, II Floor, M.G. Road, Secunderabad - 500 003.

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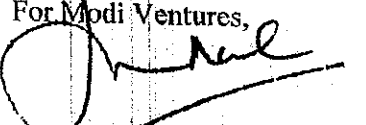
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We await your advise on the above issues so that we can prepare a month wise statement as requested by you. Please write to us if any further details or information is required.

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For Modi Ventures,


Sohram Modi,
Managing Partner

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Office of the
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Central Excise & Service Tax

25/1/10
27/1/10
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HYDERABAD

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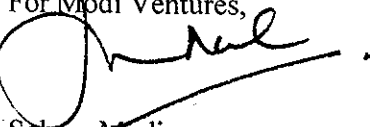
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For Modi Ventures,



Soham Modi,
Managing Partner

MODI VENTURES

5-4-187/3 & 4, II Floor M.G. Road, Secunderabad - 500 003.

☎ 66335551 (4 Lines) Fax : 040-27544058

E-mail : info@modiproperties.com Website : www.modiproperties.com

To,
The Superintendent (AE) Service Tax (AI - Group IV),
Office of the Commissioner of Customs,
Central Excise & service Tax,
Hyderabad -II. Commissionerate.
Shakar Bhavan, Basheerbagh,
Hyderabad.

Date: 23.01.2010.

Dear Sir,

Sub.: Request for furnishing of certain information.

Ref.: Notice for furnishing of furnishing of certain information, vide letter no. HQST
No. 68 /2009 AE IV 4.1.2010.

We have received your notice dated 04.01.2010 requesting for documents pertaining to the financial year 2005 - till date. Please note that balance sheet, profit and loss statement and IT returns for those years have already been submitted to your office a few weeks ago. We have also given details of sale deeds, construction agreements and service tax paid vide our letter dated 29.12.09. Balance sheets, profit & loss statement, etc., have not been finalized for the financial year 2009-10 and therefore can not be produced.

Please find enclosed scanned copies of following document on a CD as requested by you.

- Bank statements from 1.4.2005 till 30.09.2009.
- Copies of all sale deeds and construction contracts.
- Books of accounts from 1.4.2005 till 31.03.2009.

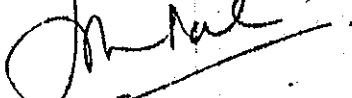
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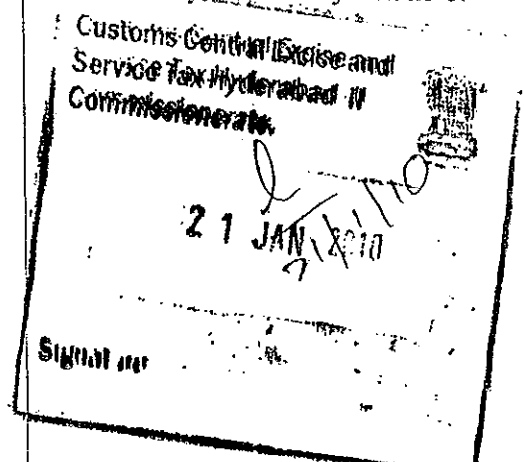
Further, we are not to certain about our liability under service tax rules and the method of computation to be adopted for payment of service tax. In light of circular 108/2/2009 we believe that we do not fall under the ambit of service tax.

We have given all the above information on a CD which can be easily browsed in place of hard copies as the total no. of pages exceeds 20,000. Please write to us if any further any details or information is required.

Thank You.

Yours sincerely,
For MODI VENTURES;


Soham Modi,
Managing Partner



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5-4-187/3 & 4, II Floor, M.G. Road, Secunderabad - 500 003.

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Office of the Commissioner of Custom,
Central Excise & service Tax,
Hyderabad –II, Commissionerate,
Shakar Bhavan, Basheerbagh,
Hyderabad.

Date: 20.01.2010.

Dear Sir,

Sub.: Request for furnishing of certain information.

Ref.: Notice for furnishing of furnishing of certain information, vide letter no. HQST

No. 58 /2009 AE IV 4.1.2010.

We have received your notice dated 04.01.2010 requesting for documents pertaining to the financial year 2005 – till date. Please note that balance sheet, profit and loss statement and IT returns for those years have already been submitted to your office a few weeks ago. We have also given details of sale deeds, construction agreements and service tax paid vide our letter dated 29.12.09. Balance sheets, profit & loss statement, etc., have not been finalized for the financial year 2009-10 and therefore can not be produced.

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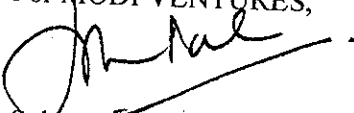
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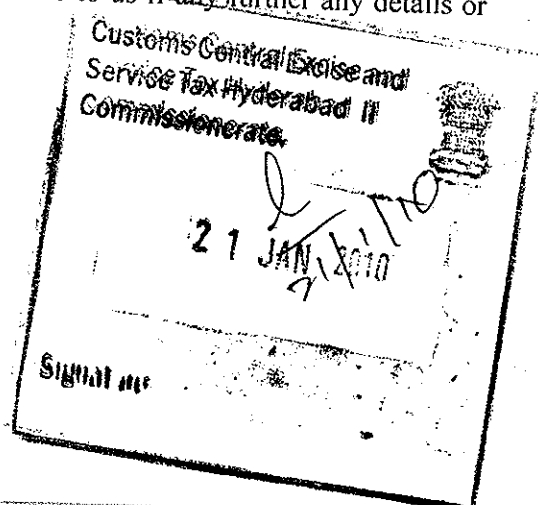
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For MODI VENTURES,


Soham Modi,
Managing Partner





**OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE AND SERVICE TAX
HYDERABAD II COMMISSIONERATE : 3rd FLOOR (Annexe) :: SHAKKAR BHAWAN
L.B.STADIUM ROAD : BASHEERBAGH:: HYDERABAD-500 004.**

S U M M O N S

(Under Section 14 of the Central Excise Act.1944 made applicable to Service Tax under Section 83 of Finance Act, 1994)

HQST No: 58/09- AE- IV

Date: 13.1.2010

**To
M/s Modi Ventures,
5-4-187/3&4, 2nd Floor,
Soham Mansion, MG Road,
Secunderabad**

Whereas an investigation against you about Non payment/evasion of Service Tax/ contravention of Provisions of Finance Act, 1994 and Rules made there under is being inquired by me.

And whereas I have reasons to believe that you are in possession of facts or/and documents and things, which are relevant to the above inquiry.

You are hereby summoned under Section 14 of the Central Excise Act., 1944 as made applicable to Service Tax matters under Section 83 of the Finance Act, 1994 to appear before me in person/authorised agent on **27.1.2010 at 11.00 hours** in my office situated at **3rd Floor (Annexe), Shakkar Bhawan, L.B.Stadium Road, Basheerbagh, Hyderabad-500 004** to give evidence truthfully on such matters concerning the enquiry as you may be asked and to produce the documents and things mentioned in the schedule below for my examination.

If you fail to comply with this summons and intentionally avoid to attend, to give evidence and to produce the documents and things, without a lawful excuse, you will be liable to be punished under the provisions of section 174 & 175 of the Indian Penal Code.

S C H E D U L E

To give a Statement of facts and furnish the following documents

1. Copies of Ledgers & Bank Statements of receipts towards construction and finishing & Completion services from 16-6-2005 to 31-12-2009.
2. A statement of monthly receipts separately towards sale deed, construction and finishing & completion services from 16-6-2005 to 31-12-2009 and comparison to the balance sheets.
3. A statement of monthwise value and payment details of Service tax, Education cess and S&HEd. Cess

Given under my hand and seal of office today the 13th of January, 2010.

**(R.L.RAMESH RAM)
ASSISTANT COMMISSIONER
SERVICE TAX**

NOTE: Under clause 3 of Sec. 14 of Central Excise Act, 1944, the above inquiry is deemed to be 'Judicial proceedings' within the meaning of Sec.193 and Sec. 228 of Indian Penal Code, 1860 according to which giving intentional false statement in any stage of proceedings punishable under Sec193 and intentional insult or interruption to public servant sitting in any stage of proceedings punishable under Sec. 228 of IPC, 1860.

Recd
27/01/10

OFFICE OF THE COMMISSIONER OF CUSTOSM, CENTRAL EXCISE & SERVICE TAX
HYDERABAD-II COMMISSIONERATE, SHAKAR BHAVAN, BASHEERBAGH, HYDERABAD - 500004.

HQ.ST No. 58/09 -AE. *iv*

Date *7* -1-2010

To
M/s *Red Ventures*

Soham Mansion,
MGRoad,
Secunderabad - 500 003.

Gentleman,

Sub: Service tax - Request for furnishing of certain information - Reg.

<<>>

Please refer to this office letter of dated *27.1.09* *15/2001/STAE* reminder dated *6.11.07* and time to time requests for submission of information.

Despite of several requests, the copies of bank statements, all the sale deeds, agreements, sale ledgers etc., have not been received as yet. Therefore, it is once again requested to submit all the pending information and documents / record, along with an worksheet furnishing the month-wise details of receipts (by cash / by cheque / in kind) towards sale, construction and finishing works separately during the last five financial years.

Matter may please be treated as most urgent.

[Signature]
SUPERINTENDENT (AE)
Service Tax (AE - Group VI)

Red
27/01/09

OFFICE OF THE COMMISSIONER OF CUSTOSM, CENTRAL EXCISE & SERVICE TAX
HYDERABAD-II COMMISSIONERATE, SHAKAR BHAVAN, BASHEERBAGH, HYDERABAD - 500004.

HQ.ST No. 58/09 -AE. *IV*

To
M/s *Red Ventures*

Date *7* -1-2010

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<<>

Please refer to this office letter of dated *27-10-09* *15/01/09* reminder dated *6.11.09* and time to time requests for submission of information.

Despite of several requests, the copies of bank statements, all the sale deeds, agreements, sale ledgers etc., have not been received as yet. Therefore, it is once again requested to submit all the pending information and documents / record, along with an worksheet furnishing the month-wise details of receipts (by cash / by cheque / in kind) towards sale, construction and finishing works separately during the last five financial years.

Matter may please be treated as most urgent.

[Signature]
SUPERINTENDENT (AE)
Service Tax (AE - Group VI)