

Date of Hearing

ORDERS

26/6/14

~~Modi-Venture~~ & ~~Modi-Ventures~~
~~Muthe & Modi-Ventures~~

Hon'ble MTS

my
kindly
write
the order

Per
26/6/14

Hon'ble MTS

Stay Application No. 26496 & 26553/13

Appeal No. 26165 & 26234/13

Applicant: M. Sumil B. Gadhawalla, Rythu km

Respondent: M. Alkamyam

SP allowed. Do TF.

Per
26/06/14

Per
26/6/14

Attended

Per
5/12/14

Deputy Registrar
CESTAT, Bangalore

Date: 1st December 2014

To
The Deputy Registrar
The Customs, Central Excise & Service Tax Appellate Tribunal
1st Floor, WTC Building
FKCCI Complex, K.G Road
Bangalore – 560 009

Dear Sir,

Sub: Request for Note Sheet

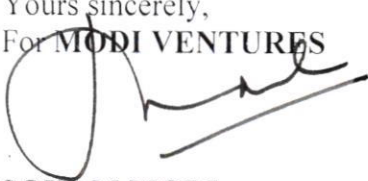
Ref: ST/26165/2013-DB, ST/Stay/26496/2013 Pertaining to M/s. Modi Ventures

With reference to the above subject, I authorize to I authorize to Mr. M Jayaprakash, Manager – Finance & Accounts. As this matter was heard on 26th June 2014 and till date we did not received the stay order copy. Therefore, we request you to provide us the copy of note sheet. We request you to provide the same at the earliest.

Kindly acknowledge the receipt of this letter and do the needful.

Thank You.

Yours sincerely,
For **MODI VENTURES**


SOHAM MODI
Managing Director

Specimen Signature
M JAYAPRAKASH

Date: 3rd November 2014

To,
The Superintendent,
Office of the Commissioner of Customs,
Central Excise & Service Tax,
Hyderabad – II, Commissionerate, Group X,
Opp: Singareni Bhavan,
Sitaram Bagh, Red Hills,
Hyderabad.

Dear Sir,

Sub: Request for the certain information and extension of time
Ref: O.R No. 163/2014-Adjn.(ST)(Commr.) Dt. 26.09.2014

1. With reference to above, we observed that by Para 5 the liability of service tax is to be paid on the construction agreement only, however the amount contained in the annexure is not matching with the amount received towards the construction agreement and hence we wanted a clarification whether the amount taken the into annexure include the value towards the sale deed, which we shall be in position to provide the appropriate reply for the same.
2. Further we have received the O.R No. 163/2014-Adjn.(ST)(Commr.) Dt. 26.09.2014. however to long holidays in October due to Diwali, we were not able to concentrate on this and hence, we request you to provide us another 30days time to take a suitable action in this regard.

Kindly acknowledge the receipt of this letter and do the needful

Thank You.

Yours sincerely,
For **MODI VENTURES**


Authorized Signatory



Date: 29th October 2014

To,
The Superintendent,
Office of the Commissioner of Customs,
Central Excise & Service Tax,
Hyderabad - II, Commissionerate, Group X,
Opp: Singareni Bhavan,
Sitaram Bagh, Red Hills,
Hyderabad.
Dear Sir,

Sub: Intimation of payment - Service Tax. - Apr'14 to Sep'14
Ref: STC No. AAJFM0646DST001

1. We have had extensive correspondence with the department regarding the applicability of service tax to our firm. As per understanding service tax is not applicable to the transactions undertaken by our firm.

2. The construction of the entire residential complex has been completed and Occupancy Certificate (OC) have been obtained as under:

Sl. No.	Block no.	OC application date	OC date	Chartered Engineer completion certificate date
1.	A block	04.08.2008	13.11.2008	-
2.	B block	26.12.2007	23.09.2008	-
3.	C block	11.01.2007	08.06.2007	-
4.	D block	04.08.2008	13.11.2008	-
5.	E block	28.11.2008	26.12.2008	-
6.	F block	19.01.2011	19.12.2011	19.01.2011
7.	G block	26.09.2012	18.02.2013	26.09.2012

3. We have computed service tax liability for the period 1st April 2014 to 30th September 2014 under works contract services, composition scheme. Details of receipts during the said period and computation of service tax liability is attached herein. Receipts were first appropriated towards

4. The receipts under the following heads were excluded for computation of taxable amount under work contract services:

- Sale deed.
- Then towards the agreement of construction.
- Towards additions and alternations and
- Finally towards VAT, Service tax, stamp duty, registration charges, excess consideration received etc.



- a. Receipts towards value of sale deed.
 - b. Receipts towards payment of VAT, service tax, stamp duty and registration charges that were remitted to the government wither in advance or on a later date.
 - c. Receipts that are in excess of the agreed sale consideration which were refunded or liable to refunded to the purchaser.
 - d. Receipts towards the other charges like corpus fund, maintenance charges, electricity charges, etc received on behalf of the Owners Association or the electricity department which were paid to them in advance or on a later date.
5. Accordingly, the taxable amount under works contract services with composition was computed to be NIL and tax liability there on @ 4.944% is NIL.
6. CENVAT credit Rs. NIL has been adjusted against the tax liability
7. We hope that our understanding is correct 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.

Thank You.

Yours sincerely,
For **MODI VENTURES**



Authorized Signatory.

Encl: 1. Statement of receipts from 01.04.14 to 30.09.14 and details of ST.

CC To: 1. Assistant Commissioner.
2. Deputy Commissioner.
3. Additional Commissioner



सेवोत्तम
SEVOTTAM

8810

सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवा कर के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX

हैदराबाद - II आयुक्तालय HYDERABAD - II COMMISSIONERATE

एल बी स्टेडियम रोड, बशीरबाग, हैदराबाद - 500 004. L.B. Stadium Road, Basheerbagh, Hyderabad - 500 004.

ACKNOWLEDGEMENT

No. **22310**

Date : 14.11.2014

Receipt of Letter No. _____ Dated 14-11-2014

from M/s. modi ventures

address _____

is hereby acknowledged duly which has been entered at Sl. No. H.V/88/2014

Dated _____ in the Centralised receipt register of this office.



Date: 14th November 2014

To,
The Commissioner,
Office of the Commissioner of Customs,
Central Excise & Service Tax,
Hyderabad – II, Commissionerate,
Kendriya Shulk Bhavan, L.B Stadium Road
Basheer Bagh,
Hyderabad – 500 004.

Dear Sir,

Sub: Request for the certain information and extension of time
Ref: 1. O.R No. 163/2014-Adjn.(ST)(Commr.) Dt. 26.09.2014
2. Our Letter dated 3rd November 2014
3. Your Letter dated 11th November 2014

1. We have written to the Superintendent, Central Excise and Service Tax, Hyderabad II Commissionerate (reference 2 above) for information with regard to the show cause notice issued to us (reference 1 above). The Superintendent has issued a letter asking us to make the request to the appropriate authority (reference 3). Therefore, we are addressing this letter to you.
2. With reference (1) to above, we observed that by Para 4 the liability of service tax is to be paid on the construction agreement only, however the amount contained in the annexure is not matching with the amount received towards the construction agreement and hence we wanted a clarification whether the amount taken the into annexure includes the value towards the sale deed. after which we shall be in position to provide the appropriate reply for the same.
3. Further we have received the O.R No. 163/2014-Adjn.(ST)(Commr.) Dt. 26.09.2014, however due to long holidays in October for Diwali, we were not able to concentrate on this and hence, we request you to provide us another 30days time to take a suitable action in this regard.

Kindly acknowledge the receipt of this letter and do the needful.

Thank You.

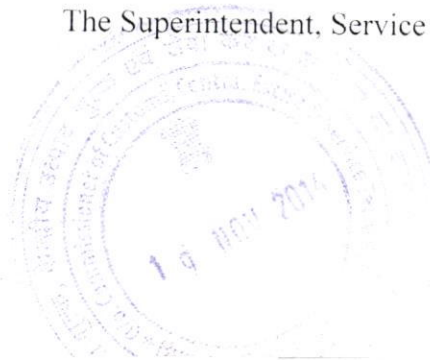
Yours sincerely,
For **MODI VENTURES**


Authorized Signatory

सेवोत्तम
SEVOTTAM



Copy To: The Superintendent, Service Tax (Adjudications) Hyd-II Commissionerate





सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX
हैदराबाद-II आयुक्तालय : : HYDERABAD-II COMMISSIONERATE

11-5-423/1/A:: सीताराम प्रसाद टावर:: रेड हिलस:: हैदराबाद - 4
11-5-423/1/A::SITARAM PRASAD TOWER:: RED HILLS:: HYDERABAD-4

C.No. IV/16/196/2011-STG-X

Dated 11.11.2014

To
M/s. Modi Ventures,
5-4-187/3 & 4, II Floor,
Soham Mansion, M.G.Road,
Secunderabad-500 003.

Gentlemen,

Sub: Request for certain information and extension of time.
Ref: O.R.No.163/2014-Adjn.(ST) (Commr.) Dt. 26.09.2014.

(())

With reference to your letter dated 03.11.2014 on the above subject.

In this regard, you may seek extension of time from the Adjudicating Authority.

भवदीय Yours faithfully,

[के.आर.के.वी.एन.एस. राधा कृष्ण राव]

[KRKVNS RADHA KRISHNA RAO]

अधीक्षक (समूह-10) Superintendent (Gr-X)

Date: 3rd November 2014

To,
The Superintendent,
Office of the Commissioner of Customs,
Central Excise & Service Tax,
Hyderabad – II, Commissionerate, Group X,
Opp: Singareni Bhavan,
Sitaram Bagh, Red Hills,
Hyderabad.

Dear Sir,

Sub: Request for the certain information and extension of time

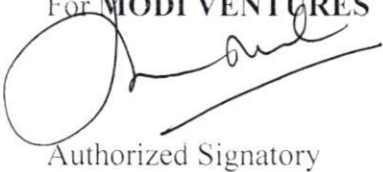
Ref: O.R No. 163/2014-Adjn.(ST)(Commr.) Dt. 26.09.2014

1. With reference to above, we observed that by Para 5 the liability of service tax is to be paid on the construction agreement only, however the amount contained in the annexure is not matching with the amount received towards the construction agreement and hence we wanted a clarification whether the amount taken the into annexure include the value towards the sale deed. which we shall be in position to provide the appropriate reply for the same.
2. Further we have received the O.R No. 163/2014-Adjn.(ST)(Commr.) Dt. 26.09.2014, however to long holidays in October due to Diwali, we were not able to concentrate on this and hence, we request you to provide us another 30days time to take a suitable action in this regard.

Kindly acknowledge the receipt of this letter and do the needful

Thank You.

Yours sincerely,
For **MODI VENTURES**


Authorized Signatory



Date 17th September 2014

To,
The Superintend,
Office of the Commissioner of Customs,
Central Excise & Service Tax,
Hyderabad- II, Commissioner ate, Group X,
Opp : Sigareni Bhavan, Sitaram Bagh, Red Hills,
Hyderabad.

Dear Sir,

Sub.: ST Information for the purpose of periodical Show Cause Nation - Reg

- Ref:
1. your Notice No. C.No.IV/16/63/2012-ST.Gr.X dated 20.08.14
 2. Our representation dated 22nd July 2012 (Jan'12 to Mar'12)
 3. Our representation dated 29th April 2013 (Apr'12 to Sep'12)
 3. Our representation dated 26th September (Oct'12 to Mar'13),
 4. Our representation dated 11th November 2013 (Apr'13 to Sep'13),
 5. Our representation dated 1st June 2014 (Oct'13 to Mar'14).

We are in receipt of your notice given in reference 1 above. The details requested in your notice have already been furnished to your department vide letters given in reference 2 to 4 above. Copies of the letters are enclosed herein along with detailed statements.

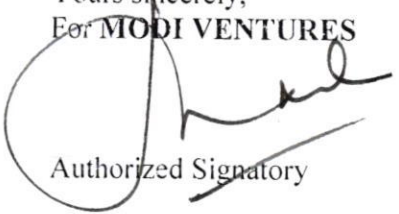
For convenience the summary of service tax payable and service tax paid for the relevant period is given under.

S. No	Period	Total receipts towards agreement of construction	Estimated of liability	CENV AT	ST Net Payable	ST Paid	ST Due
1	Jan'12-Mar'12	2,48,00,944	10,21,799	3,309	10,18,490	10,18,490	0
2	Apr'12-Sep'12	2,80,09,684	13,84,799	16,531	13,68,268	13,68,268	0
3	Oct'12-Mar'13	1,32,12,277	6,53,215	24,249	6,28,966	6,28,966	0
4	Apr'13-Sep13	1,06,47,552	5,26,415	39,148	4,87,267	4,87,267	0
5	Oct'13-Mar'14	11,89,688	58,817	11,397	47,420	48,129	(709)

We hope you find the above in order. We are willing to provide any further information or clarification that may be required.

Thank You.

Yours sincerely,

For **MODI VENTURES**
Authorized Signatory

- Encl: 1. Statement Of receipts from 01.01.12 to 31.03.14 and details of ST
2. CENTVAT Statement for the period from 01.01.12 to 31.03.14
3. Copy of Chelan copies(GR7)

- b. Receipts towards payment of VAT, service tax, stamp duty and registration charges that were remitted to the government wither in advance or on a later date.
 - c. Receipts that are in excess of the agreed sale consideration which were refunded or liable to refunded to the purchaser.
 - d. Receipts towards the other charges like corpus fund, maintenance charges, electricity charges, etc received on behalf of the Owners Association or the electricity department which were paid to them in advance or on a later date.
3. Accordingly, the taxable amount under works contract services with composition was computed to be NIL and tax liability there on @ 4.944% is NIL.
 4. CENVAT credit Rs. NIL has been adjusted against the tax liability
 5. We hope that our understanding is correct 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.

Thank You.

Yours sincerely,
For **MODI VENTURES**



Authorized Signatory.

Encl: 1. Statement of receipts from 01.10.14 to 31.12.14 and details of ST.

CC To: 1. Assistant Commissioner.
2. Deputy Commissioner.
3. Additional Commissioner



सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX
 हैदराबाद II आयुक्तालय : HYDERABAAD II COMMISSIONERATE

11-5-423/1/A : सीताराम प्रसाद टावर:: रेड हिल्स:: हैदराबाद - 4 Ph: 23390515
11-5-423/1/A:SITARAM PRASAD TOWER: RED HILLS:HYDERABAD- 4

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)

C.No. IV/16/63/2012- STG-X

Dated: 16.09.2014.

To

Shri G.Kanaka Rao,
 General Manager (Finance),
 M/s. Modi Ventures,
 5-4-187/3, 2nd Floor,
 Soham Mansion, M.G. Road,
 Secunderabad-500 003.

(SPEED POST)

Ref:: Our earlier letters calling for data - Reg.

Whereas a case against your organization about non-payment of service tax/contravention of the provisions of Finance Act, 1994 and Rules made there under is being conducted by me/under my orders.

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.

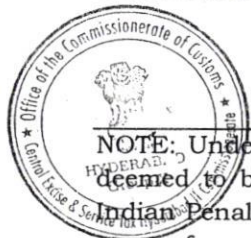
You are hereby summoned under Section 14 of the Central Excise Act., 1944 made applicable to Service Tax matters under Section 83 of the Finance Act, 1994 to appear before me in person/authorised agent on the **1230 Hrs on 23rd day of September, 2014** in my office situated at **Group X, 2nd Floor, Sitaram Prasad Towers, Red Hills, Bazarghat, Hyderabad-4** to give evidence truthfully on such matters to produce the documents and things mentioned in the schedule below for my examination.

SCHEDULE

Data sought for in this office letters of even No. dated 20.08.2014 and 28.08.2014.

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.

Given under my hand and seal of office today the 16.09.2014.



NOTE: Under clause 3 of Sec. 14 of Central Excise Act, 1944, the above proceedings are deemed to be 'Judicial proceedings' within the meaning of Sec193 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.

[Signature]
 के.आर.के.वि.एन.एस. राधा कृष्णा राव
 KRKVNS RADHA KRISHNA RAO
 अधीक्षक, सेवा कर, समूह-X
 Superintendent, Service Tax, Group-X
 हैदराबाद-II आयुक्तालय
 Hyderabad-II Commissionerate
 हैदराबाद-4



सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX
 हैदराबाद II आयुक्तालय : **HYDERABAAD II COMMISSIONERATE**

11-5-423/1/A : सीताराम प्रसाद टावर:: रेड हिलस:: हैदराबाद - 4 Ph: 23390515
11-5-423/1/A:SITARAM PRASAD TOWER: RED HILLS:HYDERABAD- 4

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)

C.No. IV/16/63/2012- STG-X

Dated: 16.09.2014.

To

Shri G.Kanaka Rao,
 General Manager (Finance),
 M/s. Modi Ventures,
 5-4-187/3, 2nd Floor,
 Soham Mansion, M.G. Road,
 Secunderabad-500 003.

(SPEED POST)

Ref:: Our earlier letters calling for data – Reg.

Whereas a case against your organization about non-payment of service tax/contravention of the provisions of Finance Act, 1994 and Rules made there under is being conducted by me/under my orders.

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 made applicable to Service Tax matters under Section 83 of the Finance Act, 1994 to appear before me in person/authorised agent on the **1230 Hrs on 23rd day of September, 2014** in my office situated at **Group X, 2nd Floor, Sitaram Prasad Towers, Red Hills, Bazarghat, Hyderabad-4** to give evidence truthfully on such matters to produce the documents and things mentioned in the schedule below for my examination.

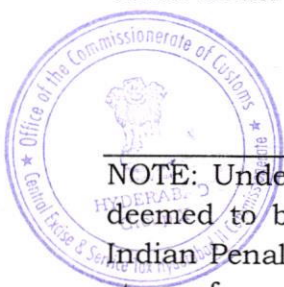
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Given under my hand and seal of office today the 16.09.2014.

[Signature]

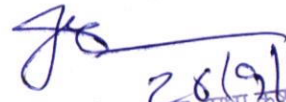


के.आर.के.वि.एन.एस. राधा कृष्णा राव
 KRKVNS RADHA KRISHNA RAO
 अधीक्षक, सेवा कर, समूह-X
 Superintendent, Service Tax, Group-X
 हैदराबाद-II आयुक्तालय
 Hyderabad-II Commissionerate
 Hyderabad/HYDERABAD

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 Sec193 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.

ANNEUXRE TO THE SHOW CAUSE NOTICE IN O.R.No. 163/2014-Adjn. (ST) (Commr)
dated 26.09.2014 in the case of M/s. Modi Ventures, Hyderabad

Period	Gross Amount received	VAT Amount	Taxable Value	Service Tax rate %	Service Tax liability	Service Tax paid	Differential S.Tax to be paid
Jan-March 2012	44946992	0	44946992	4.12	1851816	1018490	833326
Apr-Sept 2012	59370068	2604709	56765359	4.944	2806479	1368268	1438211
Oct'12 - March 2013	24503661	2611026	21892635	4.944	1082372	0	1082372
April- Sept 2013	23707665	67659	23640006	4.944	1168762	487267	681495
Oct '13 - March '14	11553396	830252	10723144	4.944	530152	48129	482023
TOTAL	164081782	6113646	157968136		7439581	2922154	4517427


 के.आर.के.वि.एन.एस. राधा कृष्णा राव
 KRKVNS RADHA KRISHNA RAO
 अधीक्षक, सेवा कर, समूह-X
 Superintendent, Service Tax, Group-X
 केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवा कर
 Customs, Central Excise & Service Tax
 हैदराबाद-II आयुक्तालय
 Hyderabad-II Commissionerate
 हैदराबाद/HYDERABAD.

ANNEUXRE TO THE SHOW CAUSE NOTICE IN O.R.No. 163/2014-Adjn. (ST) (Commr)
dated 26.09.2014 in the case of M/s. Modi Ventures, Hyderabad

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TOTAL	164081782	6113646	157968136		7439581	2922154	4517427


 26/9/14
 के.आर.के.वि.एन.एस. राधा कृष्णा राव
 KRKVNS RADHA KRISHNA RAO
 अधीक्षक, सेवा कर, समूह-X
 Superintendent, Service Tax, Group-X
 केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवा कर
 Customs, Central Excise & Service Tax
 हैदराबाद-II आयुक्तालय
 Hyderabad-II Commissionerate
 हैदराबाद/HYDERABAD.



79

सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX
हैदराबाद-II आयुक्तालय :: HYDERABAD-II COMMISSIONERATE

11-5-423/1/A:: सीताराम प्रसाद टावर:: रेड हिलस:: हैदराबाद - 4

11-5-423/1/A:: SITARAM PRASAD TOWER:: RED HILLS:: HYDERABAD- 4

C.No: IV/16/63/2012-ST.Gr.X

Date: 10.09.2014

To

M/s. Modi Ventures,
5-4-187/3, II Floor,
Soham Mansion, M.G.Road,
Secunderabad-500003.

(SPEED POST)

(REMINDER-I)

Gentlemen,

Sub: Service Tax – Information for the purpose of Periodical Show Cause
Notice – Reg.

Please refer to the Show Cause Notice O.R.No.95/2012-Adjn. (Commr.) dated 24.04.2012 issued to you and this office letter of even No. dated 20.08.2014.

2. In this regard, you are requested to furnish the details of amount of consideration received by you in respect of services provided of the kind mentioned in the said Show Cause Notice or otherwise from **01.01.2012 to 31.03.2014** to this office duly signed by the Authorised Person.

Sl. No.	Period	Gross value	Deduction claimed (VAT charges)	Net Value	Service Tax payable	Service Tax paid	Service Tax due
1							

Further, you are requested to inform specifically, if no such amounts were received by you during the above period or if tax liability has been discharged on the amounts received.

The said information may be furnished immediately to the undersigned.

Yours Sincerely,

[Signature] 10/9/14

[KRKVNS RADHA KRISHNA RAO]

Superintendent (Gr-X)



सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX
हैदराबाद-II आयुक्तालय : : HYDERABAD-II COMMISSIONERATE

11-5-423/1/A:: सीताराम प्रसाद टावर:: रेड हिलस:: हैदराबाद - 4

11-5-423/1/A:: SITARAM PRASAD TOWER:: RED HILLS:: HYDERABAD- 4

C.No: IV/16/63/2012-ST.Gr.X

Date: 10.09.2014

To
M/s. Modi Ventures,
5-4-187/3, II Floor,
Soham Mansion, M.G.Road,
Secunderabad-500003.

(SPEED POST)
(REMINDER-I)

Gentlemen,

Sub: Service Tax – Information for the purpose of Periodical Show Cause
Notice – Reg.

Please refer to the Show Cause Notice O.R.No.95/2012-Adjn. (Commr.) dated 24.04.2012 issued to you and this office letter of even No. dated 20.08.2014.

2. In this regard, you are requested to furnish the details of amount of consideration received by you in respect of services provided of the kind mentioned in the said Show Cause Notice or otherwise from **01.01.2012 to 31.03.2014** to this office duly signed by the Authorised Person.

Sl. No.	Period	Gross value	Deduction claimed (VAT charges)	Net Value	Service Tax payable	Service Tax paid	Service Tax due
1							

Further, you are requested to inform specifically, if no such amounts were received by you during the above period or if tax liability has been discharged on the amounts received.

The said information may be furnished immediately to the undersigned.

Yours Sincerely,

[Signature] 10/9/14

[KRVNS RADHA KRISHNA RAO]

Superintendent (Gr-X)



सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX
हैदराबाद-II आयुक्तालय : : HYDERABAD-II COMMISSIONERATE

11-5-423/1/A:: सीताराम प्रसाद टावर:: रेड हिलस:: हैदराबाद - 4

11-5-423/1/A:: SITARAM PRASAD TOWER:: RED HILLS:: HYDERABAD- 4

C.No: IV/16/63/2012-ST.Gr.X

Date: 20.08.2014

To
M/s.Modi Ventures,
5-4-187/3, II Floor,
Soham Mansion, M.G.Road,
Secunderabad-500003.

(SPEED POST)

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Sl. No.	Period	Gross value	Deduction claimed (VAT charges)	Net Value	Service Tax payable	Service Tax paid	Service Tax due
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Further, you are requested to inform specifically, if no such amounts were received by you during the above period or if tax liability has been discharged on the amounts received.

The said information may be furnished immediately to the undersigned.

Yours Sincerely,

[KRKVNS RADHA KRISHNA RAO]

Superintendent (Gr-X)

Date: 1st June 2014

To,
The Superintendent,
Office of the Commissioner of Customs,
Central Excise & Service Tax,
Hyderabad – II, Commissionerate, Group X,
Opp: Singareni Bhavan,
Sitaram Bagh, Red Hills,
Hyderabad.

Dear Sir,

Sub: Intimation of payment – Service Tax. – Oct'13 to Mar'14

Ref: STC No. AAJFM0646DST001

1. We have had extensive correspondence with the department regarding the applicability of service tax to our firm. As per understanding service tax is not applicable to the transactions undertaken by our firm.
2. We have computed service tax liability for the period **1st October 2013 to 30th March 2014** under works contract services, composition scheme. Details of receipts during the said period and computation of service tax liability is attached herein. Receipts were first appropriated towards
 - a. Sale deed.
 - b. Then towards the agreement of construction.
 - c. Towards additions and alternations and
 - d. Finally towards VAT, Service tax, stamp duty, registration charges, excess consideration received etc.
3. The receipts under the following heads were excluded for computation of taxable amount under work contract services:
 - a. Receipts towards value of sale deed.
 - b. Receipts towards payment of VAT, service tax, stamp duty and registration charges that were remitted to the government wither in advance or on a later date.
 - c. Receipts that are in excess of the agreed sale consideration which were refunded or liable to refunded to the purchaser.
 - d. Receipts towards the other charges like corpus fund, maintenance charges, electricity charges, etc received on behalf of the Owners Association or the electricity department which were paid to them in advance or on a later date.
4. Accordingly, the taxable amount under works contract services with composition was computed to be Rs.11,89,688 and tax liability there on @ 4.944% is Rs. 58,817.00.

✓

5. CENVAT credit Rs. 11,397.00 has been adjusted against the tax liability and an amount of Rs. 47,420.00 has been paid under protest as per details given below.
- a. Challan No. 63600672803201400017 of Rs. 48,129.00
6. We hope that our understanding is correct 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.

Thank You.

Yours sincerely,
For **MODI VENTURES**



Authorized Signatory.

- Encl: 1. Statement of receipts from 01.10.13 to 31.03.14 and details of ST.
2. CENVAT statement for the period from 01.10.13 to 31.03.14
3. Copy of Chalan copies (GR7).

- CC To: 1. Assistant Commissioner.
2. Deputy Commissioner.
3. Additional Commissioner

Date: 1st June 2014

To,
The Superintendent,
Office of the Commissioner of Customs,
Central Excise & Service Tax,
Hyderabad – II, Commissionerate, Group X,
Opp: Singareni Bhavan,
Sitaram Bagh, Red Hills,
Hyderabad.

Dear Sir,

Sub: Intimation of payment – Service Tax. – Oct'13 to Mar'14
Ref: STC No. AAJFM0646DST001

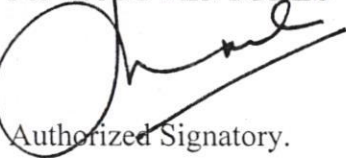
1. We have had extensive correspondence with the department regarding the applicability of service tax to our firm. As per understanding service tax is not applicable to the transactions undertaken by our firm.
2. We have computed service tax liability for the period **1st October 2013 to 30th March 2014** under works contract services, composition scheme. Details of receipts during the said period and computation of service tax liability is attached herein. Receipts were first appropriated towards
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 - c. Receipts that are in excess of the agreed sale consideration which were refunded or liable to refunded to the purchaser.
 - d. Receipts towards the other charges like corpus fund, maintenance charges, electricity charges, etc received on behalf of the Owners Association or the electricity department which were paid to them in advance or on a later date.
4. Accordingly, the taxable amount under works contract services with composition was computed to be Rs.11,89,688 and tax liability there on @ 4.944% is Rs. 58,817.00.

✓

5. CENVAT credit Rs. 11,397.00 has been adjusted against the tax liability and an amount of Rs. 47,420.00 has been paid under protest as per details given below.
- a. Challan No. 63600672803201400017 of Rs. 48,129.00
6. We hope that our understanding is correct 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.

Thank You.

Yours sincerely,
For **MODI VENTURES**



Authorized Signatory.

- Encl: 1. Statement of receipts from 01.10.13 to 31.03.14 and details of ST.
2. CENVAT statement for the period from 01.10.13 to 31.03.14
3. Copy of Chalan copies (GR7).

- CC To: 1. Assistant Commissioner.
2. Deputy Commissioner.
3. Additional Commissioner

110

MODI VENTURES

5-4-187/3 & 4, IInd Floor, Soham Mansion, M.G. Road, Secunderabad – 500003
Phone: +91-40-66335551, Fax: 040-27544058

Date: 8th April 2013

To,
The Superintendent,
Office of the Commissioner of Customs,
Central Excise & Service Tax,
Hyderabad – II, Commissionerate, Group X,
Opp: Singareni Bhavan,
Sitaram Bagh, Red Hills,
Hyderabad.

Dear Sir,

Sub: Intimation of payment – Service Tax.
Ref: Our Letter dated 13th August 2012
STC No. AAJFM0646DST001

1. We have had extensive correspondence with the department regarding the applicability of service tax to our firm. As per understanding service tax is not applicable to the transactions undertaken by our firm.
2. We have computed service tax liability for the period **1st April 2012 to 30th September 2012** under works contract services, composition scheme. Details of receipts during the said period and computation of service tax liability is attached herein. Receipts were first appropriated towards
 - a. Sale deed.
 - b. Then towards the agreement of construction.
 - c. Towards additions and alternations and
 - d. Finally towards VAT, Service tax, stamp duty, registration charges, excess consideration received etc.
3. The receipts under the following heads were excluded for computation of taxable amount under work contract services:
 - a. Receipts towards value of sale deed.
 - b. Receipts towards payment of VAT, service tax, stamp duty and registration charges that were remitted to the government wither in advance or on a later date.
 - c. Receipts that are in excess of the agreed sale consideration which were refunded or liable to refunded to the purchaser.
 - d. Receipts towards the other charges like corpus fund, maintenance charges, electricity charges, etc received on behalf of the Owners Association or the electricity department which were paid to them in advance or on a later date.
4. Accordingly, the taxable amount under works contract services with composition was computed to be Rs. 2,80,09,684.00 and tax liability there on @ 4.944% is Rs.13,84,799.00.

W

MODI VENTURES

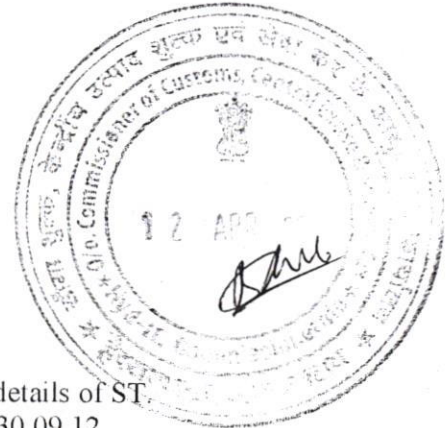
5-4-187/3 & 4, IInd Floor, Soham Mansion, M.G. Road, Secunderabad – 500003
Phone: +91-40-66335551, Fax: 040-27544058

5. CENVAT credit Rs. 16,531.00 has been adjusted against the tax liability and an amount of Rs. 13,68,268.00 has been paid under protest as per details given below.
- Challan No. 01100840412201200014 of Rs. 50,000.00
 - Challan No. 01100840812201200010 of Rs. 50,000.00
 - Challan No. 01100840801201300002 of Rs. 2,00,000.00
 - Challan No. 01100841201201300006 of Rs. 2,00,000.00
 - Challan No. 01100842101201300019 of Rs. 2,00,000.00
 - Challan No. 01100842801201300025 of Rs. 1,50,000.00
 - Challan No. 01100840402201300012 of Rs. 1,50,000.00
 - Challan No. 01100840802201300056 of Rs. 1,50,000.00
 - Challan No. 01100840203201300016 of Rs. 1,50,000.00
 - Challan No. 01100840903201300015 of Rs. 41,059.00
 - Challan No. 011008418032013000__ of Rs. 27,209.00
6. We hope that our understanding is correct 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.

Thank You.

Yours sincerely,
For **MODI VENTURES**

Authorized Signatory.



- Encl: 1. Statement of receipts from 01.04.12 to 30.09.12 and details of ST
2. CENVAT statement for the period from 01.04.12 to 30.09.12
3. Additional Commissioner.
4. GR7 Chalan Copies.

- CC To: 1. Assistant Commissioner.
2. Deputy Commissioner.
3. Additional Commissioner



Ph :080-22385861
Fax :080-22385863

Website : www.cestat.gov.in
email : cestat_bang@rediffmail.com

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WTC BUILDING, FKCCI COMPLEX, K.G. ROAD, BANGALORE-560009.

SHORT ADJOURNMENT NOTICE

Appeal No. : ST/26165/2013-DB
STAY Application No. : ST/Stay/26496/2013

To,
Appellant
Modi Ventures

Respondent
**Commissioner of Central Excise, Customs
and Service Tax-HYDERABAD-I**

You are hereby informed that the hearing of the above matter which was fixed for hearing on **03/01/2014** has been adjourned to **25/06/2014** at 10:30 A.M. or any subsequent date thereafter as per the causelist and as may be convenient to the Tribunal.


Deputy Registrar

Copy To

Modi Ventures
5-4-187/3&4, 2nd Floor, M.g.road,
SECUNDERABAD
AP
500003

**Commissioner of Central Excise, Customs
and Service Tax-HYDERABAD-I**

KENDRIYA SHULK BHAVAN,
L.B STADIUM ROAD, BASHEERBAGH,
HYDERABAD,
ANDHRA PRADESH
500004

Commissioner(AR)

Office Copy

Gaurd File

HIRAGANGE & ASSOCIATES

#1010, 1st floor(Above Corp.Bank) 26th Main,
4th T Block, Jayanagar, Bangalore
Bangalore
Karnataka
560041

Note 1: Please refer to Appeal No. **ST/26165/2013-DB** for all future correspondence and for filing of miscellaneous applications.

2: Please confirm the date of hearing by visiting the website in the previous week.