| Date of Hearing | ORDERS |
|---|---|
| 26/6/14 | ~~Modi Venture~~ & Modi Ventures<br>~~Mehta & Modi Ven~~ Farm |
| Hon'ble M(J) may kindly write the order<br>Sd/- 26.6.14<br>Hon'ble M(J) | Stay Application No. 26496 & 26553/13<br>Appeal No. 26165 & 26234/13<br>Appearance for Appellant: Mr Sunil B. Gabhawalla, Rajesh Kumar<br>Respondent rep. by: Mr A.K. Nigam<br>SP allowed. DOTF.<br>Sd/- 26/06/14     Sd/- 26.6.14 |

Attested Sd/- 5/12/14
Deputy Registrar
CESTAT, Bangalore

# Modi Ventures

Office: 5-4-187/3 & 4, II floor, Soham Mansion, M G Road,
Secunderabad – 500 003. Ph: +91 40 66335551

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**

76

# Modi Ventures

Office: 5-4-187/3 & 4, II floor, Soham Mansion, M G Road,
Secunderabad – 500 003. Ph: +91 40 66335551

Date: 3rd November 2014

To,
The Superindent,
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

सेवा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवा कर के आयुक्त का कार्यालय
O/o. Commissioner of Customs, Central Excise & Service Tax
Hyd-II, Commissionerate
5 NOV 201

# Modi Ventures

Office: 5-4-187/3 & 4, II floor, Soham Mansion, M G Road,
Secunderabad – 500 003. Ph: +91 40 66335551

Date: 29th October 2014

To,
The Superindent,
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

   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.

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

w

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 NILL and tax liability there on @ 4.944% is NILL.

6. CENVAT credit Rs. NILL 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·II/8830/14

Dated ______ in the Centralised receipt register of this office.

केन्द्रीय उत्पाद शुल्क एवं सेवा कर आयुक्त का कार्यालय
O/o. The Commissioner of Central Excise & Service Tax
Hyderabad-II Commissionerate, Hyderabad
हैदराबाद-II आयुक्तालय, हैदराबाद

14 NOV 2014

14/11/14

I.C. No.

Authorised Signatory

# Modi Ventures

Office: 5-4-187/3 & 4, II floor, Soham Mansion, M G Road,
Secunderabad – 500 003. Ph: +91 40 66335551

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

Office of the Commissioner of Central Excise & Service Tax, Hyderabad-II Commissionerate
14 NOV 2014
I.C. No. 8810
14/11/14

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

MODI PROPERTIES & INV. PVT. LTD. SECUNDERABAD
INWARD
No. 573
Date 13/11/14
Sign.

**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,

11/11/14

[के.आर.के.वी.एन.एस. राधा कृष्ण राव]
**[KRKVNS RADHA KRISHNA RAO]**
अधीक्षक (समूह-10) Superintendent (Gr-X)

# Modi Ventures

Office: 5-4-187/3 & 4, II floor, Soham Mansion, M G Road,
Secunderabad – 500 003. Ph: +91 40 66335551

Date: 3rd November 2014

To,
The Superindent,
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

O/o. Commissioner of Customs, Central Excise & Service Tax
सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवा कर के आयुक्त का कार्यालय
Hyd-II, Commissionerate
-5 NOV 201

# Modi Ventures

Office: 5-4-187/3 & 4, II floor, Soham Mansion, M G Road,
Secunderabad – 500 003. Ph: +91 40 66335551

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.

o/G

GK

17 SEP 2014

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 | CENVAT | 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)

Office: 5-4-187/3 & 4, II floor, Soham Mansion, M G Road,
Secunderabad – 500 003. Ph: +91 40 66335551

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 NILL and tax liability there on @ 4.944% is NILL.

4. CENVAT credit Rs. NILL 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

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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**

# SUMMONS

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

**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.

16/9/14

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

Commissionerate of Customs, Central Excise & Service Tax, Hyderabad-II

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.

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**

# SUMMONS

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

**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.

16/9/14

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

Office of the Commissionerate of Customs, Central Excise & Service Tax, 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 recevied | 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** |

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.

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 recevied | 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** |

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.

MODI PROPERTIES & INV. PVT. LTD. SEC'BAD
INWARD No. 414 Date 12/09/14

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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,
10/9/14
**[KRKVNS RADHA KRISHNA RAO]**
Superintendent (Gr-X)

MODI PROPERTIES & INV. PVT. LTD. * SEC'BAD *
INWARD
No. 414
Date 12/09/14
Sign

सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर आयुक्त का कार्यालय

**OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX**

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Yours Sincerely,
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**

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**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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Yours Sincerely,
20/8/14

**[KRKVNS RADHA KRISHNA RAO]**
Superintendent (Gr-X)

**Modi Ventures**

Office: 5-4-187/3 & 4, II floor, Soham Mansion, M G Road,
Secunderabad – 500 003. Ph: +91 40 66335551

Date: 1st June 2014

To,
The Superindent,
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

**Modi Ventures**

Office: 5-4-187/3 & 4, II floor, Soham Mansion, M G Road,
Secunderabad – 500 003. Ph: +91 40 66335551

Date: 1st June 2014

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

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   c. Towards additions and alternations and
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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.

Modi Ventures

Office: 5-4-187/3 & 4, II floor, Soham Mansion, M G Road,
Secunderabad – 500 003. Ph: +91 40 66335551

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

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# 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 Superindent,
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.

   a. Challan No. 01100840412201200014 of Rs. 50,000.00
   b. Challan No. 01100840812201200010 of Rs. 50,000.00
   c. Challan No. 01100840801201300002 of Rs. 2,00,000.00
   d. Challan No. 01100841201201300006 of Rs. 2,00,000.00
   e. Challan No. 01100842101201300019 of Rs. 2,00,000.00
   f. Challan No. 01100842801201300025 of Rs. 1,50,000.00
   g. Challan No. 01100840402201300012 of Rs. 1,50,000.00
   h. Challan No. 01100840802201300056 of Rs. 1,50,000.00
   i. Challan No. 01100840203201300016 of Rs. 1,50,000.00
   j. Challan No. 01100840903201300015 of Rs. 41,059.00
   k. Challan No. 0110084180320130000__ 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.

O/o. Commissioner of Customs, Central Excise
12 APR

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.

DeputyRegistrar

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

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

**Commissioner(AR)**

**Office Copy**

**Gaurd File**

**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.