सेंट्रल टैक्स एवम् कस्टम अधीक्षक का कार्यालय
OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX AND CUSTOMS
रामगोपालपेट 2 मालएवम्सेवाकररेंजसिकंदरावादमालएवम्सेवाकरमंडल, सिकंदरावादमालएवम्सेवाकरआयुक्तालय
RAMGOPALPET II RANGE, SECUNDERABAD GST DIVISION & SECUNDERABAD COMMISSIONERATE
पता: "सलीकसीणेट", गेट न, 2-4-416& 417, रामगोपालपेट, एम. जी. रोड सिकंदरावाद500003
ADD: "SALIKE SENATE", D. No. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD 500003
Contact No. 040-27718212 email- cgst.rgpetrg2@gov.in

DIN No. 20200756YO00006KFA16 Date: 23.07.2020

To

M/s NILGIRI ESTATES
5 /4/ 187- 3 AND 4 SOHAM MANSION , 2ND FLOOR,
MG ROAD SECUNDERABAD-500003

Gentlemen,

Sub: - Scrutiny of ST-3 returns for the period 2015-16 to 2017-18-Reg.

On scrutiny of ST-3 returns filed by you online under section 70 of the finance Act, read with rule 7 of service tax Rules,1944, the following discrepancies are noticed. They are shown in the following table:

Financial Year	2015-16			2016-17				2017-18
	H1	H2		H1		H2		
Return for the period	ST-3 returns covering the period from April to September not filed as per the system	Oct-Dec	Jan-Mar	Apr-Jun	Jul-Sep	Oct - Dec	Jan-Mar	Apr-Jun
Gross Amount		27747339	29490045	27733385	33307894	0	44155618	0
Amount charged as Pure Agent		0	50000	0	1308655		1475144	0
Amount claimed as abatement		20810504	22080034	19413370	23099467		29876331	0
NET TAXABLE VALUE		6936835	7360011	8320015	9899772		12804143	3715177
Tax Rate @14%		971157	1030402	1164802	1385968	0	1792580	520125
Swachh Bharat Cess @0.5% on the net taxable value		34684	36800	41600	49499	0	64021	18576
Krishi Kalyan Cess@0.5% on the net taxable value		0	0	41600	49499	0	64021	18576
Net Tax Payable		1005841	1067202	1248002	1484966	0	1920621	557277
In Cash		935298	100261	1177459	518025	0	1063906	257711
By CENVAT Credit		70543	966941	70543	966941	0	856715	299566

V2SRC04 - 2017-18	The Opening Balance {Rs.299566/-} of CENVAT Credit of Service Tax entered in the current return at I 3.1.1 is not equal to the Closing Balance {Rs.0/-} of the immediately preceding return at I 3.1.4. Differential amount is {Rs.299566/-}.

The ST-3 returns covering the period for 2017-18, the gross taxable value, amount as pure agent and abatement had shown as NIL.

As per the challans, the cash payable is more than the cash paid, which is shown below:

Financial Year	2015-16	2016-17	2017-18	Total
Cash Payable	1035559	2759391	257711	4052660
Cash Paid	1917179	4544628	687433	7149240
Excess paid	881620	1785238	429722	3096580

The excess payment of Rs.30,96,580/- in cash implies that the taxable values might have been suppressed.

1. The above discrepancies can be verified with the relevant documents only. Therefore, you are hereby directed to submit the following documents immediately.
   1.1 Balance Sheet, 26AS, Sanction Plan/Layout, sale deed and construction agreements along with occupancy certificates wherever necessary covering the period from 2015-16 to 2017-18.
2. It appears that you are rendering the taxable services under the category of Construction of a complex, building, civil structure etc. The date of registration is 08-04-2015. The relevant notifications have undergone amendment from time to time. They are:
   1. **Notification No. 2/2013 – Service Tax, 1st March, 2013**
   2. **Notification No.9/2013 – Service Tax, 8th May, 2013]**
   3. **[Notification No.8/2016 – Service Tax, 1st March, 2016]**

   2.1 On plain reading of the said notifications CENVAT credit on inputs used for providing the taxable service is not allowed under the provisions of the CENVAT Credit Rules, 2004.But whereas an amount of Rs.3231249/- towards Cenvat credit which is taken and utilized towards payment of service tax from 2015-16 to 2017-18 is noticed in your ST-3 returns for the said period.

After examining the relevant documents mentioned at above para no.1.1 if short payment of Service tax and interest is noticed, in case if disagreed by you then due date for issuing the Show Cause Notice is on or before 31-08-2020. Therefore, you are requested to submit the said relevant documents mentioned at above para no.1.1 on or before 31-07-2020.

Therefore, you are requested to kindly cooperate on top priority please.

In view of the pandemic it is not advisable to issue SUMMONS provided the said documents are submitted before the prescribed date; otherwise the undersigned will be compelled to issue SUMMONS with due permission from the Deputy Commissioner.

The DIN No. mentioned above will not be get closed till 100% compliance in r/o the above issues is provided by you.

Yours faithfully

(S.GNANESHWAR)
SUPERINTENDENT
RAMGOPALPET-II RANGE

COPY TO,

1. SHRI. SOHAM SATISH MODI, PLOT NO.280, ROAD NO.25, JUBILEE HILLS, HYDERABAD-500034.(Mobile no.995-955-6450)
2. SHRI. GAURANG MODY, Flat No. 105, SAPHIRE APARTMENT, TS CHIKOTI GARDEN, BEGUMPET SECUNDERABAD,HYDERABAD-500013.(Mobile no.879-051-1115)
3. SHRI. RAJESH KUMAR JAYANTILAL KADAKIA, 5-2-223 GUOKUL TOWER, 3 RD FLOOR, DISTELLERY ROAD SECUNDERABAD-500003. (Mobile no. 9553919781)
4. SHRI SHARAD KUMAR ~~JAYANTILAL KADAKIA, 5-2-223, 3 RD FLOOR,~~ GOKUL TOWER, DISTELLERY ROAD SECUNDERABAD-500003. (Mobile no.950-228-8200)
5. SHRI. NIRAV MODI,1-8-165, PG ROAD, SECUNDERABAD-500003. (Mobile no.984-881-2000)

jayaprakash@modiproperties.com,
sharad@greensgroup.com,
nirav@gmail.com,
gst@modiproperties.com
gourang@gmail.com