

## **Second Draft letter to the tenant**

Date: 04.10.2011

To

...Name of the Tenant.....

...Address of the Tenant.....

.....

**Subject: Request for payment of Arrears of Service Tax [W.E.F. ....to.....] alongwith Outstanding Interest [W.E.F.....to....] consequent upon upholding of constitutional validity of Service Tax on “Renting of Immovable Property Services” by Hon’ble Delhi High Court on 23-09-2011**

Sir,

In view of recent judgment of Hon’ble Delhi High Court in the case of **M/s Home Solution Retail India Ltd. & Others vs. UOI and Ors-2011-TIOL\_610-HC-DEL-ST-LB** wherein the levy of Service Tax has been upheld to be constitutionally valid with effect from 01-06-2007, we would request you to clear the arrears of Service Tax amounting to Rs. \_\_\_\_\_ along with outstanding interest of Rs. \_\_\_\_\_ within \_\_\_\_\_ days from the receipt of this letter. Please find attached a detailed sheet exhibiting computation of arrears of Service Tax and Outstanding Interest.

It is pertinent to add here that that any further delay or demur shall attract appropriate action including penal interest and /or any other cost, as per provisions of our rent agreement read with applicable provisions of Finance Act, 1994[which governs levy of Service Tax] and Rules made thereunder.

Finally, it is reiterated that this letter is being sent without any prejudice to our right and contention to recovery any further amount as may be directed by the concerned authorities/Hon'ble Courts on above cited issue of Service Tax.

Thanking you,

**For .....**

**Proprietor/Partner/Director/Authorised Signatory**