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5-4-187/3&4, II floor, MG Road,
Secunderabad - 500 003.
Phone: +91-40-66335551

Villa Orchids LLP

Date: 27.05.2021

To
The Assistant Commissioner of Central Tax (In - Situ),
Group-12, Circle-I,
Hyderabad Audit-II Commissionerate,
Door No. 1-98/B/20,21,
Sanvi Yamuna Pride, Krithika Layout,
Madhapur, Hitech City,
Hyderabad - 500081

Dear Sir,

Sub: Reply to Audit observations

Ref: Letter from your office vide C. No. V/01/GST/81/2020-Gr.12/Cir-I dated 27.03.2021

With reference to above, we would like to bring your notice that we are registered with the GST Department vide GST No. 36AANFG4817C1ZH. During the GST Audit for the period 2017-18 (July to March) and 2018-19, some objections were noted by the audit party and the same was communicated through Letter V/01/GST/81/2020-Gr.12/Cir-I dated 27.03.2021. We herewith make Para-wise submission for the objections as under:

Para 1: Non-payment of GST under RCM on Brokerage/Commission paid to an un-registered person:

In this regard, we submits that the reverse charge liability under section 9(4) of CGST Act, 2017 was exempted vide Notification No. 8/2017 - Central Tax (Rate) dated 28.06.2017 with a condition that the payments to unregistered persons shall not exceed Rs.5,000/- in a day. However, the Notification No. 38/2017 - Central Tax (Rate) dated 13.10.2017 was issued removing the condition of Rs.5,000/- per day with retrospective effect in absence of any savings clause therein and the objective of the amendment. Hence, there is no liability to be paid as raised in the audit memo. However, the amount being nominal, we wish to remit along with interest and request you to drop further proceedings in this regard. The payment was made through DRC-03 ARN no. DI3612200171423 dated 31-12-2020 (copy enclosed as **Annexure-I**).

Para 2: Interest of Rs. 827/- on delayed filing of GSTR-3B Returns for the months of July- 2017, August- 2017 and October 2017:

With respect to the above, the audit party has observed that we have not discharged the interest liability of Rs. 827/- for lately filed of GSTR-3B returns.

In this regard, we would like to submit that we have paid an amount of Rs. of Rs. 827/- towards interest vide CPIN 21053600068521 dated 27.05.2021 (Copy of DRC-03 are enclosed as **Annexure-II**).

Villa Orchids LLP

5-4-187/3&4, II floor, MG Road,
Secunderabad - 500 003.
Phone: +91-40-66335551

Para 3: Non-Payment of GST on advances received in FY. 2017-18 and 2018-19:

In this regard, we wish to submit that the project undertaken by us got completed & all units were sold by now and received the completion certificate also. The customers also have paid all the amounts towards the sale of Villas. We have remitted the applicable GST also (including the advances received in FY 2017-18, 2018-19, 2019-20 & 2020-21) as shown below:

Sl. No	Particulars	July 2017 to March 2021
1	Total receipts	70,67,62,816
2	Less: Land (exempt sales)	32,04,85,000
3	Less: Non-taxable receipts (Stamp duty, registration charges, GST etc.,)	7,09,77,246
4	Net taxable value	31,53,00,570
5	Declared in GST returns	31,07,73,154
6	Difference to be declared	45,27,417
7	GST payable on the above (6)	8,14,935

The Year wise reconciliation is enclosed as **Annexure-III**. Further, it is submitted the major portion of the liability was paid through ITC in which case there is no interest liability on the belated remittance of the GST, if any to that extent.

In view of the above, we request you to raise further proceedings.

We shall be glad to provide any further information of explanation in this regard.

Kindly acknowledge the receipt of the same

Thanking You,

**Yours Truly,
For M/s. Villa Orchids.**

Authorized Signatory

Encl:

Annexure - I ARN No. DI3612200171423 dated 31-12-2020 towards **RCM on Brokerage / Commission paid to an un-registered person.**

Annexure - II CPIN 21053600068521 dated 27-05-2021 towards **Interest of Rs. \$27/- on delayed filing of GSTR-3B**

Annexure - III Year wise and Villa wise Statement for entire project

Form GST PMT -06 Payment Challan (See Rule 87(2)) Challan for deposit of goods and services tax			
CPIN: 21053600068521	Challan Generated on : 27/05/2021 12:04:17	Expiry Date : 11/06/2021	
Details of Taxpayer			
GSTIN: 36AANFG4817C1ZH	E-mail Id: gXX@XXXXXXXXXXXXXXXXXom	Mobile No.: 9XXXXXX3761	
Name(Legal): VILLA ORCHIDS LLP		Address : XXXXXXXXXXXX Telangana,500003	
Reason For Challan			
Reason: Any other payment			
Details of Deposit (All Amount in Rs.)			
Government	Major Head	Minor Head	
		Tax	Interest
Government Of India	CGST(0005)	-	414
	IGST(0008)	-	-
	CESS(0009)	-	-
	Sub-Total	0	414
Telangana	SGST(0006)	-	414
Total Amount		828	
Total Amount (in words)		Rupees Eight hundred Twenty-Eight Only	
Mode of Payment			
☐ E-Payment ☐ Over the Counter(OTC) ☒ NEFT / RTGS			
NEFT/RTGS			
Remitting Bank	YES BANK		
Beneficiary Name	GST		
Beneficiary Account Number (CPIN)	21053600068521		
Name of beneficiary bank	Reserve Bank of India		
Beneficiary Bank's Indian Financial System Code (IFSC)	RBIS0GSTPMT		
Amount	828		
Note: Charges to be separately paid by the person making payment.			
Particulars of depositor			
Name			
Designation/Status(Manager,partner etc)			
Signature			
Date			
Paid Challan Information			
GSTIN			
Taxpayer Name			
Name of the Bank			
Amount			
Bank Reference No.(BRN)/UTR			
CIN			
Payment Date			
Bank Ack No. (For Cheque / DD deposited at Bank's counter)			
GOODS AND SERVICES TAX			
Mandate Form for making GST Payment through NEFT/ RTGS Mode			

(See Rule —)	
(Valid Till Date : 11/06/2021)	
I hereby authorize YES BANK to remit an Amount of Rs 828 (Rupees in words)Rupees Eight hundred Twenty-Eight Only through [] NEFT [] RTGS as per details given below : [] Cheque [] Debit my/our Account	
DETAILS OF APPLICANT(REMITTER)	
Name of the Remitter	VILLA ORCHIDS LLP
Account Number	
Cheque Number	
Cheque Date	
Address	XXXXXXXXXX Telangana, 500003
Contact No.	9XXXXX3761
DETAILS OF BENEFICIARY	
Beneficiary Name	GST
Beneficiary Account No.(CPIN)	21053600068521
Beneficiary Bank Name	Reserve Bank of India
Beneficiary IFSC Code(11-digit)	RBIS0GSTPMT
Amount	828
(.....)	
Signature	
Date:	
FOR BANK'S USAGE	
Date and time of receipt of NEFT/RTGS request	
Transaction Amount	
NEFT/RTGS Charges	
Total Debit to Customer	
NEFT /RTGS initiation date & time	
NEFT/RTGS unique transaction number (UTR No.)	
Instruction for Banks/Customer :	
1. No change is allowed in the NEFT/RTGS details by the customer or the originating bank. The transaction is liable to be rejected in case of any change in the NEFT/RTGS details 2. This NEFT/RTGS transaction should reach the destination bank before expiry of challan period. In case of any delay, the NEFT / RTGS transaction would be returned to the originating account. It would be the responsibility of the customer and the originating bank to ensure that the NEFT /RTGS remittance reaches the beneficiary account well before the expiry period and neither the GST Authorities nor Reserve Bank of India would be responsible for any delay.	

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

Date: 31/12/2020

ARN :

[illegible]

8. Reasons, if any -

Annual Return 2018-19

Sep-18 Outward Tax liability

GST on forfeiture amount

9. Verification -

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory
Name: SOHAM MODI
Designation: Designated Partner
Date: 31/12/2020

DPC-03

[illegible]

Block No	Flat No	Sum of Receipt Amount	Sum of Net Sale Consideration	Sum of Towards Sale Deed	Sum of Towards Agreement of Construction	Sum of Towards Other Taxable Receipts	Sum of Towards GST and Registration Charges	Sum of Towards Other Non-Taxable Receipts	Sum of Taxable Amount	Sum of Estimate of tax liability
	8	55,32,225	49,87,225	25,75,000	24,12,225	-	5,37,200	7,800	24,12,225	4,34,201
	9	71,38,974	64,15,000	32,07,500	32,07,500	19,000	6,95,770	9,204	32,26,500	5,80,770
	10	60,64,550	54,05,474	28,75,000	25,30,474	-	5,70,485	88,591	25,30,474	4,55,485
	11	75,07,564	64,15,000	32,07,500	32,07,500	2,70,600	8,05,692	16,272	34,78,100	6,26,058
	12	64,12,000	64,12,000	32,06,000	32,06,000	-	-	-	32,06,000	5,77,080
	13	72,93,347	64,15,000	32,07,500	32,07,500	56,932	8,12,211	9,204	32,64,432	5,87,598
	14	71,02,300	63,56,178	32,50,000	31,06,178	-	6,62,112	84,010	31,06,178	5,59,112
	15	70,83,448	62,06,726	32,25,000	29,81,726	-	7,62,535	1,14,187	29,81,726	5,36,711
	16	71,08,504	64,10,847	32,25,000	31,85,847	-	6,88,453	9,204	31,85,847	5,73,452
	33	60,47,456	54,60,383	28,00,000	26,60,383	-	5,77,869	9,204	26,60,383	4,78,869
	34	72,32,214	65,00,000	32,50,000	32,50,000	19,000	7,03,420	9,794	32,69,000	5,88,420
	35	72,34,364	64,00,000	32,00,000	32,00,000	19,800	8,03,564	11,000	32,19,800	5,79,564
	36	55,83,354	50,15,000	25,07,500	25,07,500	7,458	5,51,692	9,204	25,14,958	4,52,692
	37	69,87,296	62,00,000	31,00,000	31,00,000	13,200	7,74,096	-	31,13,200	5,60,376
	42	72,50,948	64,15,000	32,07,500	32,07,500	21,000	8,05,744	9,204	32,28,500	5,81,130
	43	60,39,844	54,15,000	27,07,500	27,07,500	21,432	5,94,208	9,204	27,28,932	4,91,208
	44	70,48,681	62,49,165	32,07,500	30,41,665	-	7,87,104	12,412	30,41,665	5,47,500
	48	67,22,000	64,15,000	32,07,500	32,07,500	-	3,07,000	-	32,07,500	5,77,350
	55	61,32,028	55,15,254	28,00,000	27,15,254	16,800	5,90,770	9,204	27,32,054	4,91,770
	56	72,27,815	63,32,797	32,07,500	31,25,297	40,800	6,84,807	1,69,411	31,66,097	5,69,897
	63	72,06,620	64,87,429	33,04,500	31,82,929	-	7,09,987	9,204	31,82,929	5,72,927
	64	74,44,329	64,77,475	33,04,500	31,72,975	-	8,02,559	1,64,295	31,72,975	5,71,136
	65	72,23,558	65,01,783	33,04,500	31,97,283	-	7,12,571	9,204	31,97,283	5,75,511
	69	74,27,511	65,92,955	33,04,500	32,88,455	-	8,23,451	11,105	32,88,455	5,91,922
	75	71,25,079	64,15,000	32,07,500	32,07,500	16,970	6,83,315	9,794	32,24,470	5,80,405
	76	55,87,515	50,00,000	25,00,000	25,00,000	19,800	5,56,564	11,151	25,19,800	4,53,564
	78	55,23,000	47,64,799	28,75,000	18,89,799	-	4,93,729	2,64,472	18,89,799	3,40,164
	82	58,44,400	51,80,657	28,75,000	23,05,657	-	6,44,478	19,265	23,05,657	4,15,018
	83	71,24,383	64,00,000	32,00,000	32,00,000	34,050	6,81,129	9,204	32,34,050	5,82,129
	84	60,43,108	54,00,000	27,00,000	27,00,000	42,634	5,92,674	7,800	27,42,634	4,93,674
	85	61,21,913	54,30,922	27,57,500	26,73,422	-	6,80,316	10,675	26,73,422	4,81,216
	90	74,18,679	64,50,000	32,25,000	32,25,000	1,50,000	8,09,549	9,130	33,75,000	6,07,500
	91	71,54,056	63,32,797	32,07,500	31,25,297	19,617	7,90,634	11,008	31,44,914	5,66,085

Block No	Flat No	Sum of Receipt Amount	Sum of Net Sale Consideration	Sum of Towards Sale Deed	Sum of Towards Agreement of Construction	Sum of Towards Other Taxable Receipts	Sum of Towards GST and Registration Charges	Sum of Towards Other Non-Taxable Receipts	Sum of Taxable Amount	Sum of Estimate of tax liability
	96	65,90,000	58,50,000	29,25,000	29,25,000	11,200	7,28,800	-	29,36,200	5,28,516
	97	62,79,760	56,50,000	28,25,000	28,25,000	9,200	6,11,356	9,204	28,34,200	5,10,156
	100	69,45,103	63,22,000	31,61,000	31,61,000	10,800	6,12,303	-	31,71,800	5,70,924
	101	52,79,276	46,67,000	23,33,500	23,33,500	14,600	5,86,138	11,538	23,48,100	4,22,658
	116	52,79,276	46,67,000	23,33,500	23,33,500	14,600	5,86,138	11,538	23,48,100	4,22,658
	117	64,02,988	57,76,000	28,88,000	28,88,000	10,800	6,06,984	9,204	28,98,800	5,21,784
	119	63,36,051	57,16,704	29,38,000	27,78,704	-	6,11,547	7,800	27,78,704	5,00,167
	120	54,26,384	48,00,000	24,00,000	24,00,000	11,200	6,05,090	10,094	24,11,200	4,34,016
	121	63,89,495	57,59,576	28,80,000	28,79,575	-	6,06,025	23,895	28,79,575	5,18,324
	122	60,87,204	58,00,000	29,00,000	29,00,000	-	2,87,204	-	29,00,000	5,22,000
	123	65,50,795	58,00,000	29,00,000	29,00,000	11,200	7,30,091	9,504	29,11,200	5,24,016
	124	65,47,494	58,00,000	29,00,000	29,00,000	11,200	7,27,090	9,204	29,11,200	5,24,016
	125	65,23,328	57,76,000	28,88,000	28,88,000	11,200	7,24,036	12,092	28,99,200	5,21,856
	127	65,46,842	58,00,000	29,00,000	29,00,000	19,800	7,17,838	9,204	29,19,800	5,25,564
	128	53,24,317	47,15,000	23,57,500	23,57,500	13,200	5,68,176	27,941	23,70,700	4,26,726
	129	67,97,600	60,59,386	30,70,000	29,89,386	-	6,29,289	1,08,925	29,89,386	5,38,089
	130	66,12,000	61,40,000	30,70,000	30,70,000	-	4,72,000	-	30,70,000	5,52,600
	131	48,40,000	48,40,000	24,20,000	24,20,000	-	-	-	24,20,000	4,35,600
	132	48,40,000	48,40,000	24,20,000	24,20,000	-	-	-	24,20,000	4,35,600
	135	64,37,870	57,00,000	28,50,000	28,50,000	11,200	7,14,616	12,054	28,61,200	5,15,016
	136	63,02,955	56,01,049	28,75,000	27,26,049	-	6,92,063	9,843	27,26,049	4,90,689
	137	50,07,988	44,98,881	22,88,000	22,10,881	10,800	4,89,103	9,204	22,21,681	3,99,903
	182	53,90,730	47,92,575	24,00,000	23,92,575	2,38,300	3,48,763	11,092	26,30,875	4,73,558
	184	53,85,028	48,50,000	24,25,000	24,25,000	11,800	5,14,024	9,204	24,36,800	4,38,624
	186	70,88,000	63,22,668	32,00,000	31,22,668	-	6,65,080	1,00,252	31,22,668	5,62,080
	187	54,25,000	48,58,000	24,29,000	24,29,000	11,850	5,14,753	40,397	24,40,850	4,39,353
	188	54,04,615	48,79,002	24,68,000	24,11,002	-	5,12,513	13,100	24,11,002	4,33,980
	189	54,35,183	49,00,000	24,50,000	24,50,000	11,850	5,14,533	8,800	24,61,850	4,43,133

Block No	190	54,27,500	48,66,419	24,50,000	24,16,419	11,850	5,14,489	34,742	24,28,269	4,37,088	Sum of Estimate of tax liability
Flat No	196	53,92,204	48,00,000	24,00,000	24,00,000	11,800	5,80,404	-	24,11,800	4,34,124	Sum of Taxable Amount
Sum of Receipt Amount	200	63,84,881	56,50,000	28,25,000	28,25,000	14,488	7,08,858	11,535	28,39,488	5,11,108	Sum of Towards Other Non-Taxable Receipts
Sum of Net Sale Consideration	201	64,14,809	57,93,538	29,33,500	28,60,038	-	6,12,067	9,204	28,60,038	5,14,807	Sum of Towards Agreement of Construction
Sum of Towards Sale Deed	202	64,14,809	57,93,538	29,33,500	28,60,038	-	6,12,067	9,204	28,60,038	5,14,807	Sum of Towards Taxable Receipts
Sum of Towards Agreement of Construction	203	60,95,250	54,72,404	27,50,000	27,22,404	-	5,81,233	41,613	27,22,404	4,90,033	Sum of Towards GST and Registration Charges
Sum of Towards Agreement of Construction	204	67,52,526	60,44,702	30,70,000	29,74,702	13,200	6,36,474	58,150	29,87,902	5,37,822	Sum of Towards Other Taxable Receipts
Sum of Towards Agreement of Construction	208	63,07,795	56,50,000	28,25,000	28,25,000	32,613	6,17,382	7,800	28,57,613	5,14,370	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	209	47,17,120	41,26,415	22,30,000	18,96,415	-	4,95,039	95,666	18,96,415	3,41,355	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	210	47,33,694	41,80,169	21,00,000	20,80,169	11,200	5,33,121	9,204	20,91,369	3,76,446	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	211	65,50,394	58,00,000	29,00,000	29,00,000	11,200	7,27,090	12,104	29,11,200	5,24,016	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	212	64,20,889	56,85,000	28,42,500	28,42,500	11,200	7,12,666	12,023	28,53,700	5,13,666	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	213	62,85,374	56,50,000	28,25,000	28,25,000	28,706	5,98,868	7,800	28,53,706	5,13,667	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	217	63,82,446	56,50,000	28,25,000	28,25,000	14,400	7,08,842	9,204	28,39,400	5,11,092	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	218	64,67,024	56,84,707	28,75,000	28,09,707	-	7,16,928	65,389	28,09,707	5,05,747	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	219	64,26,434	58,10,220	29,33,500	28,76,720	10,800	6,05,414	-	28,87,520	5,19,754	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	220	63,96,021	57,50,000	28,75,000	28,75,000	26,713	6,11,508	7,800	29,01,713	5,22,308	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	221	63,65,454	56,50,000	28,25,000	28,25,000	10,800	7,04,654	-	28,35,800	5,10,444	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	224	55,18,723	48,68,644	24,92,500	23,76,144	-	5,29,286	1,20,793	23,76,144	4,27,706	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	225	62,64,250	56,25,407	28,25,000	28,00,407	-	5,93,273	45,570	28,00,407	5,04,073	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	226	64,33,645	55,73,119	28,42,500	27,30,619	-	5,97,091	2,63,435	27,30,619	4,91,511	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	228	45,78,935	41,07,627	21,30,000	19,77,627	18,155	4,44,441	8,712	19,95,782	3,59,241	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	239	71,44,852	64,15,000	32,07,500	32,07,500	24,400	6,96,742	8,710	32,31,900	5,81,742	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	240	68,86,593	61,96,351	32,07,500	29,88,851	97,000	5,93,242	-	30,85,851	5,55,453	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	241	71,58,627	64,00,000	32,00,000	32,00,000	9,175	6,92,652	56,800	32,09,175	5,77,652	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	242	72,19,413	64,00,000	32,00,000	32,00,000	7,130	8,01,283	11,000	32,07,130	5,77,283	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	243	72,22,698	65,00,000	32,50,000	32,50,000	8,600	7,01,548	12,550	32,58,600	5,86,548	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	252	57,40,373	44,50,000	25,00,000	19,50,000	-	5,20,874	7,69,499	19,50,000	3,51,000	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	254	70,58,000	63,75,848	32,50,000	31,25,848	-	6,61,656	20,496	31,25,848	5,62,653	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	256	53,97,100	48,44,700	24,70,000	23,74,700	-	5,24,900	27,500	23,74,700	4,27,446	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	257	69,16,704	61,40,000	30,70,000	30,70,000	12,000	7,64,704	-	30,82,000	5,54,760	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	258	77,75,204	69,00,000	34,50,000	34,50,000	12,000	8,63,204	-	34,62,000	6,23,160	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	282	55,24,000	49,00,000	24,50,000	24,50,000	-	6,15,574	8,426	24,50,000	4,41,000	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	283	64,77,732	57,51,193	29,20,000	28,31,193	-	7,14,115	12,424	28,31,193	5,09,615	Sum of Towards Agreement of Construction
Sum of Towards Agreement of Construction	284	56,42,154	50,93,517	25,70,000	25,23,517	-	5,39,433	9,204	25,23,517	4,54,233	Sum of Towards Agreement of Construction

Block No	Fiat No	Sum of Receipt Amount	Sum of Net Sale Consideration	Sum of Towards Sale Deed	Sum of Towards Agreement of Construction	Sum of Towards Other Taxable Receipts	Sum of Towards GST and Registration Charges	Sum of Towards Other Non-Taxable Receipts	Sum of Taxable Amount	Sum of Estimate of tax liability	I Total					Grand Total															
											285	286	287	294	295																
		65,38,148	59,00,000	29,50,000	29,50,000	10,800	6,18,144	9,204	29,60,800	5,32,944	285	48,55,000	66,15,447	58,67,000	29,33,500	24,27,500	29,50,000	48,55,000	59,00,000	29,50,000	24,27,500	5,36,950	4,36,950	29,45,500	29,44,700	5,30,190	5,30,046	5,09,359	31,53,00,570	5,67,54,103	
		48,55,000	48,55,000	24,27,500	24,27,500	-	-	-	24,27,500	4,36,950	286	48,55,000	66,15,447	58,67,000	29,33,500	24,27,500	29,50,000	48,55,000	59,00,000	29,50,000	24,27,500	5,36,950	4,36,950	29,45,500	29,44,700	5,30,190	5,30,046	5,09,359	31,53,00,570	5,67,54,103	
		66,39,832	58,67,000	29,33,500	29,33,500	11,200	7,09,148	52,484	29,44,700	5,30,046	294	66,39,832	58,67,000	29,33,500	29,33,500	24,27,500	29,50,000	48,55,000	59,00,000	29,50,000	24,27,500	5,36,950	4,36,950	29,45,500	29,44,700	5,30,190	5,30,046	5,09,359	31,53,00,570	5,67,54,103	
		62,73,329	56,50,000	28,25,000	28,25,000	4,770	6,10,559	8,000	28,29,770	5,09,359	295	62,73,329	56,50,000	28,25,000	28,25,000	24,27,500	29,50,000	48,55,000	59,00,000	29,50,000	24,27,500	5,36,950	4,36,950	29,45,500	29,44,700	5,30,190	5,30,046	5,09,359	31,53,00,570	5,67,54,103	
		70,67,62,816	63,39,91,378	32,04,85,000	31,35,06,377	17,94,193	6,72,69,722	37,07,524	31,53,00,570	5,67,54,103		70,67,62,816	63,39,91,378	32,04,85,000	31,35,06,377	17,94,193	6,72,69,722	37,07,524	31,53,00,570	5,67,54,103	5,67,54,103										