



**OFFICE OF THE COMMISSIONER OF CENTRAL TAXES & CUSTOMS
AUDIT - II COMMISSIONERATE**

केंद्रीय कर और सीमा शुल्क आयुक्त का कार्यालय, लेखापरीक्षा -द्वितीय आयुक्तालय

1-93/B 20,21-Sanvi Yamuna Pride, Krithika Lay Out, Madhapur, Hyderabad-500081

१-९८/बी,२०,२१ -सान्वी यमुना प्राइड, कृतिका ले आउट, माधापुर, हैदराबाद - ५०००८१

C.No. V/Audit II/C-I/68/2021-22/Gr.14

Date: 02.02.2022

DIN- 20221256YS0000056713

To

M/s Kadakia and Modi Housing

5-4-187/3 & 4, Soham Mansion, MG Road, Secunderabad, Rangareddy, Telangana, 500003.

GST Registration No: 36AAHFK8714A1ZJ

Gentlemen,

Subject: - GST Audit on the accounts of M/s. Kadakia and Modi Housing for the Period July,2017 -March 2018, 2018 -2019 & 2019-20 -
Certain objections - Certain details called for - Regarding.

Please refer to this office letter of even no. dated 13.12.2022 and your reply letter dated 23.12.2022 received through mail on 30.12.2022.

In course of verification of input tax credit attributable to construction of residential and commercial portion in the project, the following Information/ details along with supporting documents may please be provided immediately for further verification at this end.

- 1- Whether the project Kadakia and Modi Housing falls under Real Estate Project or Residential Real Estate Project?
- 2- Whether the % of completion of work as on 31.03.2019 is zero or not?
- 3- Total ITC availed on input and input Services used in Construction of the Project;
- 4- Carpet area of residential and commercial apartments in the project (the data for the period excluding pre GST period may also be provided);
- 5- Total carpet area of apartments in the project (the data for the period excluding pre GST period may also be provided);
- 6- Total Carpet area of residential and commercial apartment booked on or before 31.03.2019 (the data for the period excluding pre GST period may also be provided);
- 7- Total carpet area of the residential and commercial apartment in the project (the data for the period excluding pre GST period may also be provided);
- 8- Such value of supply of construction of residential and commercial apartments booked on or before 31.03.2019 which has time of supply on or

- before 31.03.2019 project (the data for the period excluding pre GST period may also be provided);
- 9- Total value of supply of construction of residential and commercial apartments booked on or before 31.03.2019 (the data for the period excluding pre GST period may also be provided);
- 10- % completion of construction as on 31.03.2019 (in case the completion as on 31.03.2019 is not zero), as declared to the Real Estate Regulatory Authority in terms of Section 4 and Section 11 of Real Estate (Regulation and Development) Act, 2016 or as determined and certified by an architect registered with the council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or by a chartered Engineer registered with the Institution of Engineers (India).

The details sought for above may be provided within a week time positively.

भवदीय/ Yours Sincerely,

शेख खाजा हुसैन / (Shaik Khaja Husain)
सहायक आयुक्त / Assistant Commissioner,
लेखा क्षेत्र- I / Circle-I