

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

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

1-98/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. GADT/CnG/ADT/GST/1853/2023-Gr 2-CGST-ADT CIR-1-ADT-II-HYDERABAD Date: \(\int_{0}^{\int} 03.2023 \)

To
M/s. NILGIRI ESTATES
5-4-187/3 And 4, 2nd Floor, Soham Mansion,
MG Road, Secunderabad, Rangareddy, Telangana, 500003.
GST Registration No: 36AAHFN0766F1ZA
Gentlemen,

Subject: - GST Audit on the accounts of M/s. Nilgiri Estates- Certain details called for - Regarding.

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 NILGIRI ESTATES 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);
- % 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 /(Shalk Khaja Husain) सहायक आयुक्त /Assistant Commissioner,

लेखा क्षेत्र- I /Circle-I