Fwd on 26/03/2019

Submitted on 29/03/2019

(+) Closing Stock working

BEFORE COMMISSIONER OF INCOME TAX (APPEALS) -6/HYD

IN THE MATTER OF

B & C ESTATES vs. DCIT CIRCLE-10(1)/HYDERABAD

APPEAL NO. 6/10462/2018-19

ASST. YEAR 2016-17

BEFOR E COMMISIONER OF INCOME TAX (APPEALS) -6/HYD

B & C ESTATES 5-4-187/3&4,SOHAM MANSION M.G ROAD, SECUNDERABAD – 500 003.		DCIT Circle-10(1) Hyderabad.
Appellant	V/s.	Respondent

Appeal No. 6/10462/2018-19

Asst. Year 2016-17

In the course of appeal hearing, certain information as requested for is submitted herewith for your kind consideration, YOUR HONOURS.

1. **List of Notices:**
List of e-Notices got issued and replies filed at e-proceedings tab at IT Portal along with covering letter detailing the submissions made and acknowledgement of e-submissions are attached.

S.No	Date of Notice	Notice No.	U/s	Reply submitted on	Annexure Ref
1	27-07-2017	ITBA/AST/S/143(2)/2017-18/1005091107(1)	143(2)	-	1
2	13-04-2018	ITBA/AST/F/142(1)/2018-19/1009677252(1)	142(1)	24-07-2018	2
3	13-04-2018	ITBA/AST/F/142(1)/2018-19/1009677252(1)	142(1)	02-11-2018	3
4	14-11-2018	ITBA/AST/F/142(1)/2018-19/1013624389(1)	142(1)	22-11-2018	4
5	14-11-2018	ITBA/AST/F/142(1)/2018-19/1013624389(1)	142(1)	26-11-2018	5
6	14-11-2018	ITBA/AST/F/142(1)/2018-19/1013624389(1)	142(1)	24-12-2018	6
7	14-11-2018	ITBA/AST/F/142(1)/2018-19/1013624389(1)	142(1)	28-12-2018	7

2. **List of Flats:**
The list of flats and Sale Deed date details is attached in **Annexure-8.**
Sample Sale Deeds for few flats are attached as detailed below:

Dardenne
AR

S.No	Block	Flat No.	Date of Agreement of Sale	Date of Sale Deed	Doc No.	Annexure Ref
1	A	206	05-02-2015	04-12-2015	4348/2015	**9**
2	A	003	05-11-2015	29-03-2016	1322/2016	**10**
3	B	003	30-12-2015	31-03-2017	1158/2017	**11**
4	B	703	14-10-2015	23-01-2017	210/2017	**12**
5	B	005	23-01-2016	31-08-2016	4214/2016	**13**

a. It may be noted that the Agreement/Sale Deed Copies for Flat A-001 and A-007 which is submitted as Annexure 2 & 3 to our first submissions were submitted to the Assessing Officer in the course of Assessment proceedings on 24-12-2018.

b. It will also be evident that Learned Assessing Officer has not issued show cause Notice/details/explanation before proceedings to make his own estimates of the revenue.
The last notice got issued is on 14-11-2018.

Your HONOURS, it is pleaded once again to allow the appeal granting the relief prayed for.

For B&C Estates

for (Soham Modi)
Partner

(APPELLANT)

भारत सरकार/ GOVERNMENT OF INDIA
वित्त मंत्रालय/ MINISTRY OF FINANCE
आयकर विभाग/ INCOME TAX DEPARTMENT
OFFICE OF THE INCOME TAX OFFICER
WARD 10(3),HYDERABAD

MODI PROPERTIES PVT. LTD.
INWARD
No. 185
Date 04/08/17
Sign.
SEC'BAD

सेवा में/ To, B & C ESTATES 5-4-187/3,4 5-4-187/3 4 ,SOHAM MANSION M.G. ROAD 500003 ,Telangana India	

स्थायी लेखा संख्या/ PAN	निर्धारण वर्ष/ AY:	नोटिस संख्या / Notice No.:	दिनांक/ Dated:
AAHFB7046A	2016-17	ITBA/AST/S/143(2)/2017-18/1005091107(1)	27/07/2017

आयकर अधिनियम, 1961 की धारा 143(2) के अन्तर्गत नोटिस

Notice under section 143(2) of the Income Tax Act, 1961

संपूर्ण संवीक्षा (कम्प्यूटर आधारित संवीक्षा चयन)

Complete Scrutiny (Computer Aided Scrutiny Selection)

महोदय/महोदया/ मेसर्स,

Sir/ Madam/ M/s,

यह आपको सूचित किया जाता है कि कर निर्धारण वर्ष 2016-17 की आयकर विवरणी जो कि पावती संख्या 455171101200916 दिनांक 20/09/2016 को दाखिल किया गया था, संपूर्ण संवीक्षा हेतु चयनित है।

This is for your kind information that the return of income for Assessment Year 2016-17 filed vide ack. no. 455171101200916 on 20/09/2016 has been selected for Complete Scrutiny.

2. उपरोक्त के सम्बन्ध में, मैं आप को उपर्युक्त आयकर विवरणी के समर्थन में दिनांक 07/08/2017 को 11:30 AM या उसके पहले कोई साक्ष्य/सूचना प्रस्तुत करने का अवसर प्रदान करता/करती हूँ।

In view of the above, I would like to give you an opportunity to produce any evidence/information which you feel is necessary in support of the said return of income on or before 07/08/2017 at 11:30 AM.

3 उपरोक्त वर्णित साक्ष्य/ सूचना, आयकर विभाग की ई- फाईलिंग वेबसाइट में उपलब्ध ' ई- प्रोसिडिंग' सुविधा के माध्यम से अपने एकाउन्ट द्वारा प्रेषित करनी है। आगे की कार्यवाहियां भी इलेक्ट्रानिक (*) तरीके से संचालित की जाएंगी। ई प्रोसेडिंग की मुख्य विशेषताओं पर संक्षिप्त नोट संलग्न है।

The above mentioned evidence/information is to be furnished online electronically in 'E-Proceeding' facility through your account in e-Filing website of Income-tax Department. Further proceedings shall also be conducted electronically (*). A brief note on salient features of 'E-Proceeding' is enclosed.

4. यदि आप कोई सूचना/ साक्ष्य, जैसा कि अनुच्छेद 2 में वर्णित है, नहीं देना चाहते हैं तो आपसे निवेदन है कि उपरोक्त दिनांक 07/08/2017 को या उसके पहले इलेक्ट्रानिक माध्यम से सूचित करें।

In case you do not wish to produce any evidence/information as mentioned in para 2, you are requested to intimate the same electronically on or before 07/08/2017.

5. यदि आवश्यक हुआ तो बाद में निश्चित प्रश्नावली/सूचना का मांग पत्र या दस्तावेज भेजे जायेंगे।

Specific questionnaires/requisition of information or documents would be sent subsequently, if required.

6. यदि आयकर विभाग की ई- फाईलिंग वेबसाइट में आप का एकाउन्ट है तो अनुच्छेद (2) से (4) लागू है। जबतक आप के द्वारा इस प्रकार का एकाउन्ट नहीं बनाया जाता है, कर निर्धारण की कार्यवाहियाँ या तो ई- मेल के द्वारा या लिखित रूप से प्रस्तुत करना होगा(यदि ई-मेल उपलब्ध नहीं है)।

Para(s) (2) to (4) are applicable if you have an account in e-Filing website of Income-tax Department. Till such an account is created by you, assessment proceedings shall be carried out either through your e-mail account or manually (if e-mail is not available).

(*) संलग्न नोट के अपवाद पर आधारित

(*) Subject to exceptions as per the enclosed note

मुहर/Seal

Asst. Commissioner of Income Tax, Circle-10(1), Hyderabad

भवदीय,

Yours faithfully,

SARALA BASAVARAJU
WARD 10(3),HYDERABAD

T. Mahendra
(तंमबा महेंद्र)
(THAMBA MAHENDRA)
आयकर सहायक आयुक्त
Asst. Commissioner of Income Tax
सर्कील-10(1), हैदराबाद
Circle-10(1), Hyderabad

ई- प्रोसेडिंग की मुख्य विशेषताएं
Salient features of 'E-Proceeding'

आयकर विभाग ने निर्धारण की कार्रवाई इलेक्ट्रॉनिक माध्यम से करने के लिए ई- गवर्नेंस के हिस्से के बतौर ई- प्रोसेडिंग की सुविधा शुरू की है। यह विभाग एवं निर्धारती के मध्य इलेक्ट्रॉनिक माध्यम से निर्धारण की कार्रवाई के लिए आयकर कार्यालय जाने की जरूरत के बिना आवश्यकता के संप्रेषण का सहज माध्यम है। यह करदाता की मैत्रीपूर्ण सुविधा निर्धारती के लिए अनुपालन की मुश्किलों को कम कर देगा।

As part of e-governance initiative to facilitate conduct of assessment proceedings electronically, Income-tax Department has launched 'E-Proceeding' facility. It is a simple way of communication between the Department and assesses, through electronic means, without the necessity to visit Income-tax Office for conduct of assessment proceedings. This taxpayer friendly measure would substantially reduce the compliance burden for the assessee.

- निर्धारण कार्यवाही में ' ई- प्रोसेडिंग' ई- फाईलिंग वेबसाइट में निर्धारण अधिकारी से संबंधित निर्धारती के एकाउंट में पत्र (ओं), प्रश्नावली (यों), आदेश (शों) आदि के बाधारहित प्रवाह को सुनिश्चित करेगी। विभागीय पत्राचार प्राप्त करने के पश्चात् निर्धारती अपने संलग्नकों के साथ अपनी प्रतिक्रिया ई- फाईलिंग पोर्टल पर अपलोड कर सकेगा। निर्धारती द्वारा प्रस्तुत प्रतिक्रिया को निर्धारण अधिकारी द्वारा इलेक्ट्रॉनिक माध्यम से आयकर बिजनेस एप्लीकेशन (आई टी बी ए) मॉड्यूल पर देखा जाएगा। इसके अलावा यह करदाता के बहुमूल्य समय की बचत करते हुए निर्धारण प्रक्रिया के दौरान विभागीय पूछताछ पर प्रतिक्रिया देने में भी यह 24x7 कभी भी/ कहीं भी मदद उपलब्ध कराएगा। जिन करदाताओं का अब तक आयकर विभाग की ई- फाईलिंग वेबसाइटपर एकाउंट नहीं है, उनसे अनुरोध है कि वे ई- फाईलिंग वेबसाइट (www.incometaxindiaefiling.gov.in) पर साधारण निर्देशों का पालन करते हुए पंजीकृत कराएं।

  In assessment proceeding, 'E-Proceeding' would enable seamless flow of Letter(s)/Notice(s), Questionnaire(s), Order(s) etc. from Assessing Officer to the concerned assessee's account in e-Filing website. On receipt of Departmental communication, assessee would be able to submit the response along with attachments by uploading the same on e-Filing portal. The response submitted by the assessee would be viewed by the Assessing Officer electronically in Income Tax Business Application (ITBA) module. This would, besides saving precious time of the taxpayer, would also provide a 24X7 anytime/anywhere convenience to submit response to the Departmental queries in course of assessment proceedings. The taxpayers, who are not yet having an account on the e-Filing website of the Income-tax Department, are requested to get registered by following simple instructions in the e-Filing website (www.incometaxindiaefiling.gov.in).

- निर्धारती अपने ई- फाईलिंग पोर्टल के एकाउंट पर निर्धारण प्रक्रिया की कार्यवाही के दौरान किए गए सभी ई- सबमिशन(प्रस्तुती) की सूचनाएं ई- प्रोसिंडिंग की सुविधा द्वारा संदर्भ एवं रिकॉर्ड के उद्देश्य से सुरक्षित रख सकते है।

  Assesses would retain complete information of all e-submissions made during the course of assessment proceedings through 'E-Proceeding' facility for reference & record purpose in his e-Filing portal account

- निम्नांकित स्थितियों में सुनवाई/ दस्तावेजों का प्रेषण मैन्यूअली किया जा सकता है।

  I. जहां लेखा की मैन्यूअल पुस्तकें या मूल दस्तावेजों की जांच की जानी हो ।

  II. जहां आयकर अधिनियम 1961 की धारा 131 के प्रावधानों को निर्धारण अधिकारी को लागू करना हो।

  III. जहां संबंधित निर्धारती या विभाग द्वारा गवाह या साक्ष्य का परीक्षण आवश्यक हो।

  IV. जहा किसी विरोधाभासी तथ्य पर कोई कारण बताओं नोटिस जारी किया गया है और निर्धारती ने मामले की व्याख्या के लिए व्यक्तिगत सुनवाई का अनुरोध किया हो।

Hearing/submission of document(s) may be conducted manually, if required, in following situation(s):

I. where manual books of accounts or original documents have to be examined;

II. where Assessing Officer invokes provisions of section 131 of Income-tax Act, 1961;

III. where examination of witness is required to be made by the concerned assessee or the Department

IV. where a show-cause notice contemplating any adverse view is issued and assessee requests for personal hearing to explain the matter;

- निर्धारण कार्यवाहियों कागज के बिना होने के कारण यह पहल पर्यावरण के हित में है।

This initiative is environment friendly as assessment proceedings would become paperless.

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE 10(1),HYDERABAD

To, B & C ESTATES 5-4-187/3,4 5-4-187/3,4 ,SOHAM MANSION M.G. ROAD 500003,Telangana India	

PAN:	AY:	Dated:	Notice No :
AAHFB7046A	**2016-17**	**13/04/2018**	**ITBA/AST/F/142(1)/2018-19/1009677252(1)**

Notice under Sub Section (1) of Section 142 of the Income Tax Act, 1961

Sir/ Madam/ M/s,

In connection with the assessment for the assessment year **2016-17** you are required to:

a) Furnish or cause to be furnished on or before **23/04/2018** at **10:30 AM** the accounts and documents specified overleaf.

b) Furnish and verified in the prescribed manner under Rule 14 of I.T. Rules 1962 the information called for as per annexure and on the points or matters specified therein on or before **23/04/2018** at **10:30 AM.**

c) The above mentioned evidence/information is to be furnished online electronically in 'E-Proceeding' facility through your account in 'e-filing' website of Income Tax Department.

d) Para(s) (a) to (c) are applicable if you have an account in e-filing website of Income Tax Department. Till such an account is created by you, assessment proceedings shall be carried out either through your e-mail account or manually (if e-mail is not available).

e) In cases where order has to be passed under section 153A/153C of the Income Tax Act, 1961 read with section 143(3), assessment proceedings would be conducted manually.

Yours faithfully,

MAHENDRA THAMBA
CIRCLE 10(1),HYDERABAD

ANNEXURE

1. Please provide copy of Books of accounts, audit report for the FY 2015-16.
2. Please provide a copy of computation sheet for the AY 2016-17.
3. Detailed note on business activity and method of accounting
4. Please provide copies the Service Tax/VAT returns for the AY 2016-17.
5. Please submit the copy of 26 AS, Bank account statements for all the bank accounts held by you for the FY 2015-16.
6. Please provide the ledger copies of all major expenses claimed.
7. Provide the copies of sales ledger during the FY 2015-16.
8. Copy of loan sanction issued by LIC Housing Finance Ltd.

INCOME TAX DEPARTMENT

MAHENDRA THAMBA
CIRCLE 10(1),HYDERABAD

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)

This document is digitally signed
Signer: MAHENDRA T[illegible]MBA
Date: Friday, April 1[illegible]018 12:13 PM
Location: HYDERAB[illegible], India

e-Proceedings Response Acknowledgement

INCOME TAX DEPARTMENT

PROCEEDING DETAILS	
PAN/TAN	AAHFB7046A
Name	B & C ESTATES
Assessment Year	2016-17
Proceeding Name	Assessment Proceeding u/s 143(3)
Document Reference ID	100000002041301
Notice Section	142(1)
Description	[ITBA]Notice u/s 142(1)of Income Tax Act 1961.
Notice Issue Date	13-04-2018
Due Date for Submission	23-04-2018
Communication Sent date	
Document Id	ITBA/AST/F/142(1)/2018-19/1009677252(1)
RESPONSE SUBMITTED	
Remarks	We are in receipt of your notice calling for inform ation. Our accounts team is tied up with income t ax returns submissions and our authorized represent ative is seeking further time till 3rd week of Augu st 2018 for submission of information. Kindly gran t us further time/ adjournment for filing of informa tion.
Hash * value of remarks	aSFyWLE9Lr/gCJbrSl5xMYV4w5+GLTpJfYbYlPNbQPU=

This is a system generated acknowledgement and does not require signature.

* Hash : This value will uniquely identify the uploaded files and remarks.

e-Proceedings Response Acknowledgement

INCOME TAX DEPARTMENT

PROCEEDING DETAILS	
PAN/TAN	AAHFB7046A
Name	B & C ESTATES
Assessment Year	2016-17
Proceeding Name	Assessment Proceeding u/s 143(3)
Document Reference ID	100000002041301
Notice Section	142(1)
Description	[ITBA]Notice u/s 142(1)of Income Tax Act 1961.
Notice Issue Date	13-04-2018
Due Date for Submission	23-04-2018
Communication Sent date	
Document Id	ITBA/AST/F/142(1)/2018-19/1009677252(1)
RESPONSE SUBMITTED	
Remarks	The information as requested by you in the Notice i s attached hereby for your kind consideration.
Hash * value of remarks	C/kjRDlY4iYpAo78lSFmn2vqDefGXRGhA/lbLYCFgF0=

Sl No.	Attachment name	Description	Size (bytes)	Hash * value of attachment
1	Coveringletter.pdf	Covering Letter	78417	Ekpd/18Y5oCECYhcEvAC 5QNZnHGhNOx4TK/HZFSZ NjI=
2	Annexure-1.pdf	Annexure-1 Audited Financial statement report	1755382	KG18D0w7csJAiM2d1HbR 6l14aQPlRQqbnMgEHrsK Be0=
3	Annexure-II.pdf	Annexure-2 26AS	887927	pCpBLOKayD4rU0Gn2s// dHKaF +N4JGXgfbyLM4R+ h1Q=
4	Annexure-III.pdf	Annexure-3 Bank statements	2467431	VPR/RuobpFCw98m9Amp9 DH7DN2lJxcvzxv5gZq5W QNE=
5	Annexure-IV.pdf	Annexure-4 Bank Ledger copie s	2062594	ETlWJBI/XqRhVbO5RQXo yXUkXRqAqWeTIg8T7CPo vT8=
6	Annexure-V.pdf	Annexure-5 Major expenses le dger	3807034	M79tc4bQtJgs++iMYZWd KwBQ9Rjp9pVgjbSs+SfU OZk=
7	Annexure-VI.pdf	Annexure-6 Sales ledger	511991	h36jaRiyvojhavpMEv0M +8AEDnwJcWjsm5YX6xoW nuI=
8	Annexure-VII.pdf	Annexure-7 LIC Loan Sanction letter	1020585	MXRnSjgjv1/ WEUP4Oeuk /1TCpPkRgpvoSOzCbOea NO8=

9	Annexure-VIII.pdf	Annexure-8 VAT Returns	625534	bMW6vuaGlvLHtcG9MPLP Pw8bRszdCh/ RCjAkkTZ+ G0k=
10	Annexure-IX.pdf	Annexure-9 ST Returns	2040395	51q6vEAwrIvAMHLAzQR3 iAtt/ YgUALLF0CRB59Wv CCw=

This is a system generated acknowledgement and does not require signature.

* Hash : This value will uniquely identify the uploaded files and remarks.

Date : 07-05-2018.

From
B & C Estates,
5-4-187/3 & 4, Soham Mansion,
2nd Floor, M.G. Road,
Secunderabad – 500 003.

To
Assistant Commissioner of Income tax,
Circle 10(1),
Hyderabad.

Sir,

Sub: Scrutiny Assessment Proceedings – Own case – A.Y.2016-17 – PAN – AAHFB7046A – Submission of information – Reg.

Ref: Your letter date 13-04-2018.

In connection with the Income Tax assessment proceedings for the A.Y.2016-17 you have requested for certain information vide above referred letter. The same is furnished herewith for your kind consideration.

1. **Nature of Business:** The firm is engaged business of Real Estate / Developers / Manager. In the course of Business the firm has developed a housing project named as "Mayflower Grande" situated at Mallapur.

2. **Method of Accounting:** Revenue from property development activity which are in substance similar to delivery of goods in recognized when all significant risks and rewards of ownership in the land and/or building are transferred to the customer and a reasonable expectation of collection of the sale consideration from the customer exists.
   Revenue from these property development activities which have the same economic substance as that of a construction contract is recognized based on the 'Percentage of Completion method' (POC).
   The revenue is recognized where the progress on the project has reached to a reasonable stage of 25% completion. The work percentage of work completion is determined with reference to the proportion of project cost incurred for work performed upto the balance sheet date bear to the estimated total cost of each project.
   The estimated of cost and revenue are reviewed by management periodically and effect of any change in such estimates is recognized in the period in which such changes are determined.

3. **Computation of Income, Financial statement & Audit Report:** The audited financials, Computation of income, 3CD & 3CB is enclosed Annexure – I.

4. 26 AS: Copy of 26AS is enclosed Annexure – II.

5. Bank statements:

Sl.No.	Bank Name	Account No.	Type of Account	Remarls
1	HDFC Bank	00422320004620	Current Account	Bank statement enclosed Annexure – III
2	HDFC Escrow	50200006211923	Current Account	Ledger copy Annexure – IV.

6. Major expenses: Ledger copies of major expenses are enclosed Annexure – V.

7. Sales: Ledger copy of sales is enclosed Annexure – VI.

8. Loan Sanction Letter: LIC Housing Finance Ltd. Loan sanction letter is enclosed herewith Annexure VII.

9. VAT Returns: Vat returns for the financial year 2015-16 is enclosed Annexure – VIII.

10. Service Tax Returns: Service tax returns for the financial year 2015-16 is enclosed Annexure – IX.

We hope the above information is in order.

Thanking you,

Yours faithfully,
For B & C ESTATES,

PARTNER.

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE DEPUTY COMMISSIONER OF INCOME TAX
CIRCLE 10(1),HYDERABAD

To, B & C ESTATES 5-4-187/3,4 SOHAM MANSION, M.G. ROAD SECUNDERABAD 500003,Telangana India	

PAN:	AY:	Dated:	Notice No :
AAHFB7046A	**2016-17**	**14/11/2018**	**ITBA/AST/F/142(1)/2018-19/1013624389(1)**

Notice under Sub Section (1) of Section 142 of the Income Tax Act, 1961

Sir/ Madam/ M/s,

In connection with the assessment for the assessment year **2016-17** you are required to:

a) Furnish or cause to be furnished on or before **21/11/2018** at **11:30 AM** the accounts and documents specified overleaf.

b) Furnish and verified in the prescribed manner under Rule 14 of I.T. Rules 1962 the information called for as per annexure and on the points or matters specified therein on or before **21/11/2018** at **11:30 AM.**

c) The above mentioned evidence/information is to be furnished online electronically in 'E-Proceeding' facility through your account in 'e-filing' website of Income Tax Department.

d) Para(s) (a) to (c) are applicable if you have an account in e-filing website of Income Tax Department. Till such an account is created by you, assessment proceedings shall be carried out either through your e-mail account or manually (if e-mail is not available).

e) In cases where order has to be passed under section 153A/153C of the Income Tax Act, 1961 read with section 143(3), assessment proceedings would be conducted manually.

Yours faithfully,

VENUDHAR GODESI
CIRCLE 10(1),HYDERABAD

ANNEXURE

PLEASE FURNISH THE FOLLOWING

1.DETAILS OF SUNDRY CREDITORS IN 4 COLUMNS(OPENING BALANCE, DEBITS, CREDITS AND CLOSING BALANCE) ALONG WITH CONFIRMATIONS.

2.BREAK UP OF CLOSING STOCK ALONG WITH METHOD OF CALCULATION OF CLOSING STOCK AND INCOME DECLARATION

3.DETAILS OF CAPITAL GIANS SHOWN IN ITR ALONG WITH EVIDENCES

4.WHETHER DEDUCTION CLAIMED ON ACCOUNT OF BONUS/CPMMISSION PAID TO EMPLOYEES IS ADMISSIBLE.

VENUDHAR GODESI
CIRCLE 10(1),HYDERABAD

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)

This document is digitally signed
Signer: VENUDHAR GODESI
Date: Wednesday, November 14, 2018 8:00 PM
Location: HYDERABAD, India

e-Proceedings Response Acknowledgement

INCOME TAX DEPARTMENT

PROCEEDING DETAILS	
PAN/TAN	AAHFB7046A
Name	B & C ESTATES
Assessment Year	2016-17
Proceeding Name	Assessment Proceeding u/s 143(3)
Document Reference ID	100000004457303
Notice Section	142(1)
Description	[ITBA]Notice u/s 142(1)of Income Tax Act 1961.
Notice Issue Date	14-11-2018
Due Date for Submission	21-11-2018
Communication Sent date	
Document Id	ITBA/AST/F/142(1)/2018-19/1013624389(1)
RESPONSE SUBMITTED	
Response Type	Full Response
Response/Remarks	In connection to the assessment proceedings, the fo llowing is herewith submitted for your kind conside ration.
Hash * value of remarks	hiPtIfte1QuKARbUH+mrLNyTy+4ZuAImuFPO/iJrwRg=

Sl No.	Attachment name	Description	Others Description	Size (bytes)	Hash * value of attachment
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2	Annexure-1-Sundry-Creditors.pd f	Others	Annexure-1 Sundry Cr editors	46116	0PDmhF2re0/CDntbgx8q Emv8LOWrk7enZQ/gizuS FWY=
3	Annexure-2-Closing-stock-break - up.pdf	Others	Annexure-2 Break up of closing stock	214842	b9Xb3gIzxXdYdoGBGQqR kYKvEWPGTWTurBtV+N9f iTE=
4	Annexure-3-working-sheet-reven ue-cost-recognition.pdf	Others	Annexure-3 Working s heet for c ost and re venue reco gnition	461346	WgLSlsLkE43WpaJG3Lso Zb9Iw/Ju/+wIykJTVxfg 11k=

5	Annexure-4-Ledger-copy-for-bon us.pdf	Others	Annexure-4 Ledger co py of Bonu s	45040	fY27n1/L/DB3Oj1FNIg6 JnOvSFsOrObEWKwQgczu YcE=
6	Annexure-5-Details-of-commissi on.pdf	Others	Annexure-5 Details o f commissi on	85268	r5SXN3bfD8nPnLABMiaZ IjJUwuY8F8B/+bflXXQL 2s4=

This is a system generated acknowledgement and does not require signature.

* Hash : This value will uniquely identify the uploaded files and remarks.

Date : 22-11-2018.

From
B & C Estates
5-4-187/3 & 4, 2nd Floor,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

To
Dy. Commission of Income tax,
Circle 10(1),
Hyderabad.

Sub: I.T. assessment proceedings – Own case – Assessment Year 2016-17 PAN – AAHFB7046A - Submission of information – Reg.

Ref: Notice u/s.142(1) dated 14-11-2018 – Notice No.ITBA/AST/F/142(1)/2018-19/1013624389(1).

In connection with the income tax assessment proceedings certain information requested for is submitted herewith for your kind consideration.

1. **Sundry Creditors**: The details of sundry creditors statement is enclosed **Annexure – 1.** We are in the process of obtaining confirmations and the same will be submitted.

2. **Break-up of Closing Stock and method of calculation of Closing Stock**: The break-up of Clsing Stock of s.17,91,20,967.12 is given in **Annexure -2.**
   The firm has adopted Percentage of Completion Method (POCM) for recognition of revenue and corresponding cost. The revenue recognition policy as given in Schedule L – Notes to accounts is reproduced hereunder for ready reference.

   Revenue Recognition:
   Revenue from property development activity which are in substance similar to delivery of goods in recognized when all significant risks and rewards of ownership in the land and/or building are transferred to the customer and a reasonable expectation of collection of the sale consideration from the customer exists.

   Revenue from these property development activities which have the same economic substance as that of a construction contract is recognized based on the 'Percentage of Completion method' (POC).

The revenue is recognized where the progress on the project has reached to a reasonable stage of 25% completion. The work percentage of work completion is determined with reference to the proportion of project cost incurred for work performed upto the balance sheet date bear to the estimated total cost of each project.

The estimated of cost and revenue are reviewed by management periodically and effect of any change in such estimates is recognized in the period in which such changes are determined.

Interest is recognized on a time proportion basis taking into account the amount outstanding and the applicable rate of interest.

The percentage of work completed under the project upto 31-3-2018 is 37.69%. Which is determined with reference to the proportion of project cost incurred for work performed upto Balance Sheet date bear to the estimated total cost of project. The details of revenue recognized and cost recognized accordingly is as under:

Revenue Recognized	Rs.16,34,76,916/-
Cost recognized	Rs.12,24,55,724/-

The working sheet for revenue Recognition and cost recognition sheet is attached herewith **Annexure – 3**.

For calculation of closing is in the following manner:

Opening Balance	xxxx
Add: Expenditure during the year	xxxx

Less: Cost recognized	xxxx

Closing balance	xxxx
	====

3. **<u>Details of Capial Gains</u>**: There is no capital Gains during the year. The firm is engaged in the business of Real Estates and on the income arising there from is considered under head 'Income from Business'. The buyers of flat have made TDS as required u/s.194IA and Rs.21,100/- of TDS is appearing in Form No.26AS. As submitted above, the revenue (i.e. sales) is recognized on 'Percentage Completion Method'.

4. **<u>Details of Bonus /Commission paid</u>**: Bonus paid of Rs.1,10,300/- is debited to Profit & Loss account under the head Salaries & Other employee benefits to staff. The total Bonus of Rs.2,22,100/- was

determined, out of which Rs.20,324/- is transferred against Loan payable and Rs.91,476/- is considered as part of construction expenses. The net amount is Rs.1,10,300/-. The total Bonus of Rs.2,22,1100/- is disallowed u/s.43B as the same is paid after the due date of filing ITR U/S.139(1). The last year Bonus of Rs.1,79,469/- which was disallowed in Asst. Year 2015-16 is allowed as deduction for Assessment Year 2016-17 on payment basis. The ledger account copy of Bonus is attached **Annexure – 4.**

Details of Commission of Rs.19,47,689/- paid to various persons is given in **Annexure – 5**. The Commission is paid as sales incentives to employees of the Modi Group for Booking and achieving sales targets for the project. It may be noted that TDS @ 10% on such Commission paid is done.

Keeping in view the above nature of payments it is submitted that the deduction claimed is admissible as it is wholly for the business purposes.

We hope you will find the above information in order

Yours faithfully,

For B & C ESTATES,

PARTNER.

e-Proceedings Response Acknowledgement

INCOME TAX DEPARTMENT

PROCEEDING DETAILS	
PAN/TAN	AAHFB7046A
Name	B & C ESTATES
Assessment Year	2016-17
Proceeding Name	Assessment Proceeding u/s 143(3)
Document Reference ID	100000004457303
Notice Section	142(1)
Description	[ITBA]Notice u/s 142(1)of Income Tax Act 1961.
Notice Issue Date	14-11-2018
Due Date for Submission	21-11-2018
Communication Sent date	
Document Id	ITBA/AST/F/142(1)/2018-19/1013624389(1)
RESPONSE SUBMITTED	
Response Type	Full Response
Response/Remarks	In connection to the assessment proceedings, the fo llowing is herewith submitted for your kind conside ration.
Hash * value of remarks	hiPtIfte1QuKARbUH+mrLNyTy+4ZuAImuFPO/iJrwRg=

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1	B-and-C-covering-letter.pdf	Others	Covering L etter	119473	LGZ78c8tMxFpRSA1kl0x PB4CUl1scmtT8bXvuc8G X8E=
2	Annexure-1-VAT-Returns.pdf	Others	Annexure-1 VAT Retur ns	543182	vUCqtPewCpvUDwgexH9R 22zc16YfPs9RrADM95XS dLQ=
3	Annexure-2-ST-Returns.pdf	Others	Annexure-2 Service T ax Returns	317411	WGIkp3gJwCkquRl9KPDk Vrzy7S2w3KST/EqCMofP 9Ro=
4	Annexure-3-26AS.pdf	Others	Annexure-3 Copy of 2 6AS	118318	bClUBAIePMg7Nv4c89EK r/ JrNOAUjXAkvxOIosId UQ8=
5	Annexure-4-to-18-Ledger-copies -for-expenses.pdf	Others	Annexure-4 to 18 Led ger copies for expen ses	256864	j6dGSkeYz+HJTt8IBnFA HXQA9NSeAQNRyIqQut3M dUo=

6	Annexure-19-Sales-Ledger-copy. pdf	Others	Annexure-1 9 Sales Le dger copy	3012	enIxOlGdv39tFdLWorkP i8PmTrEuPaqfGUccDhgo NkY=
7	Annexure-20-LIC-Loan-Sanction-Letter.pdf	Others	Annexure-2 0 LIC Loan Sanction Letter	689666	18Ak1iz0QX37E4MEd/wu /0S +xsICNqKbCTidLxoU OcY=
8	Annexure-21-HDFC-Escrow-Account.pdf	Others	Annexure-2 1 HDFC Esc row Accoun t copy	149745	wvzZo6aNWjA6QHgqi6Qu RrrJoZy+P4GPbmWOjLgf YKs=
9	Annexure-22-HDFC-Current-Account.pdf	Others	Annexure-2 2 HDFC Cur rent Accou nt copy	885983	j1bOrvM2IZzVyRm+6eAH gd5eXRR1PjOwwsl3CTi4 Tys=

This is a system generated acknowledgement and does not require signature.

* Hash : This value will uniquely identify the uploaded files and remarks.

Date : 23-11-2018.

From
B & C Estate
5-4-187/3 & 4, 2nd Floor,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

To
Dy. Commission of Income tax,
Circle 10(1),
Hyderabad.

Sub: I.T. assessment proceedings – Own case – Assessment Year 2016-17 PAN – AAHFB7046A - Submission of information – Reg.

Ref: Notice u/s.142(1) dated 14-11-2018 – Notice No.ITBA/AST/F/142(1)/2018-19/1013624389(1).

In connection with the income tax assessment proceedings certain information requested for is submitted herewith for your kind consideration.

1. **Note on Business activity**: The firm is engaged business of Real Estate / Developers / Manager. In the course of Business the firm has developed a housing project named as "Mayflower Grand" situated at Sy.No.2/1/1, 184, 190 & 191, Mallapur, Nacharam, Hyderabad.

2. **Vat Returns**: Vat returns copies for the financial year 2015-16 is enclosed **Annexure – 1.**

3. **Service tax returns**: Service tax returns copies for the financial year 2015-16 is enclosed **Annexure – 2.**

4. **26AS:** Copy of 26AS for the financial year 2015-16 is enclosed **Annexure–3.**

5. **Ledger copies of Majour Expenses:** The ledger accounts copies for FY 15-16 wherein there are transactions above Rs.1,00,000/- during the year is as under:

Account Head	Amount outstanding 31-3-2016	Remarks
Advertisement	2,265,682.00	Ledger copy enclosed - Annexure - 4
Bonus - Grouped under Salaries & Other employee benefits	110,300.00	Ledger copy enclosed - Annexure - 5
Business / Sales Promotion	131,108.00	Ledger copy enclosed - Annexure - 6
Car & Vehicle Hire charges	209,584.00	Ledger copy enclosed - Annexure - 7
Commission / Brokerage	1,947,689.00	Ledger copy enclosed - Annexure - 8
Consultancy fees	325,000.00	Ledger copy enclosed - Annexure - 9
Discount Expenses	557,500.00	Ledger copy enclosed - Annexure - 10
Incentives	348,799.00	Ledger copy enclosed - Annexure - 11
Interest on secured Loans - Grouped under Interest account	6,792,106.00	Ledger copy enclosed - Annexure - 12
Interest on unsecured Loans - Grouped under interest account	505,233.00	Ledger copy enclosed - Annexure - 13
Offer to customers	102,200.00	Ledger copy enclosed - Annexure - 14
Petrol Expenses	123,804.00	Ledger copy enclosed - Annexure - 15
Printing & Stationery	211,170.00	Ledger copy enclosed - Annexure - 16

Providend Fund	263,227.00	Ledger copy enclosed - **Annexure - 17**
Salaries	3,134,962.00	Ledger copy enclosed - Annexure - 18

6. **Sales Ledger:** The ledger accounts copy of sales for FY 15-16 is enclosed **Annexure – 19**.

7. **LIC Loan Sanction letter:** Copy of LIC Loan sanction letter is enclosed **Annexure – 20.**

8. **Bank statements**: The bank account details are as under:

Bank Name	Account No.	Account Type	Remarks
HDFC	50200006211923	Escrow Account	Statement enclosed Annexure – 21.
HDFC	00422320004620	Current Account	Statement enclosed Annexure – 22.

We hope you will find the above information in order

Yours faithfully,

For B & C ESTATES,

PARTNER.

e-Proceedings Response Acknowledgement

INCOME TAX DEPARTMENT

PROCEEDING DETAILS	
PAN/TAN	AAHFB7046A
Name	B & C ESTATES
Assessment Year	2016-17
Proceeding Name	Assessment Proceeding u/s 143(3)
Document Reference ID	100000004457303
Notice Section	142(1)
Description	[ITBA]Notice u/s 142(1)of Income Tax Act 1961.
Notice Issue Date	14-11-2018
Due Date for Submission	21-11-2018
Communication Sent date	
Document Id	ITBA/AST/F/142(1)/2018-19/1013624389(1)
RESPONSE SUBMITTED	
Response Type	Full Response
Response/Remarks	In connection with the assessment proceedings, cert ain information requested is herewith submitted for your kind consideration.
Hash * value of remarks	u0vqV5as5N38EFWd1T2dFWV5ohn2YqrksALqet9zTPo=

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2	Annexure-1-Project-E-Brochures .pdf	Others	Annexure-1 Project B rochures	1584125	3Pw291C1RXjpFWv4G6WQ pZtMiUYoHYwKtg8m7Ke/ V4c=
3	Annexure-2-details-of-land-pur chased-with-sale-deed.pdf	Others	Annexure-2 Details o f land pur chased	5011031	qflG5f459kcFEL3sja/Z ZqGpOSM5RpOTFoYYXz1m J1s=
4	Annexure-3-Buyers-info-sheet.p df	Others	Annexure-3 Buyers in fo sheet	409056	NMBkgW+XacNG8VFX/ype Lmg7F1VfTQHjKRqWz6rO jlA=
5	Annexure-4-Agreement-of-sale-a nd-sale-deed.pdf	Others	Annexure-4 Agreement of	3887949	04Kf8i++yGz50XiKMA8K IG +fiJ7OcpNqK4xi7/6G NjY=

			sale a nd sale de ed copies		
6	Annexure-5-list-of-sundry-cred itors-with-confirmations.pdf	Others	Annexure-5 List of S undry Cred itors with confirmat ion	3664387	Pj2Iv01iqDwd89ylmn1c3RzdqV4rDTk/oTop/QYPeCA=
7	Annexure-6-list-of-sundry-cred itors-with-PAN-and-address-det ails.pdf	Others	Annexure-6 List of S undry Cred itors with PAN and a ddress det ails	4123093	0slYLnyxUASjcaGvXj/sf1jvqExMHO10fVUn7ooPp6I=

This is a system generated acknowledgement and does not require signature.

* Hash : This value will uniquely identify the uploaded files and remarks.

Date : 24-12-2018

From
B & C Estates
5-4-187/3 & 4, 2nd Floor,
Soham Mansion, M.G Road,
Secunderabad – 500003.

To
Deputy Commissioner of Income tax,
Circle 10(1)/Hyd,
IT Towers, A.C Guards,
Hyderabad.

Sir,

Sub: Income tax assessment proceedings – own case – PAN - AAHFB7046A – Asst. Year 2016-17.

In connection with the income tax assessment proceedings certain information requested for is submitted hereunder.

1. **Details of the Project :**
   The company has undertaken development of a Project named as Mayflower Grande. The housing Project has been commenced in the year 2014. The Project brochures is attached herewith in **Annexure-1**. The brief detail about the Project is reflected in the brochures.

2. **Details of land purchased :**
   The detail of land purchased together with Sale Deeds is attached in **Annexure-2**.

3. **Advances from Customers :**
   In the revenue recognition working sheet submitted earlier, certain customer advances received are more than the sale consideration. This is due to the reason that amount have been received from them towards registration expenses etc.

   We are submitting sample Buyer-Info sheet for 2 customers for your kind perusal in **Annexure-3.**

   In customer for Flat A-7, the sale amount is Rs.35,05,000/- and the receipts are 38,01,958/-. Likewise for customer for flat A-1, the sale amount is Rs.31,20,000/- and receipts are Rs.34,63,800/-.

4. **Sample Agreements for Sale of flats :**
   Agreement of sale and Sale Deeds for above 2 customers is attached in **Annexure-4**.

SOHAM SATISH MODI
Digitally signed by SOHAM SATISH MODI
Date: 2018.12.24 17:23:40 +05'30'

5. **Details of Sundry Creditors :**

Confirmation from Sundry Creditors for outstanding amount as on 31-03-2016 of Rs.56,65,877/- is attached herewith in **Annexure-5.**

Confirmation of few Sundry Creditors is yet to be received. However, a list of Sundry Creditors with their names, addresses and PAN's is attached herewith in **Annexure-6**.

We hope you will find the information in order.

Yours faithfully,
For **B & C Estates,**

SOHAM SATISH MODI Digitally signed by SOHAM SATISH MODI Date: 2018.12.24 17:24:11 +05'30'

(Partner).

e-Proceedings Response Acknowledgement

INCOME TAX DEPARTMENT

PROCEEDING DETAILS	
PAN/TAN	AAHFB7046A
Name	B & C ESTATES
Assessment Year	2016-17
Proceeding Name	Assessment Proceeding u/s 143(3)
Document Reference ID	100000004457303
Notice Section	142(1)
Description	[ITBA]Notice u/s 142(1)of Income Tax Act 1961.
Notice Issue Date	14-11-2018
Due Date for Submission	21-11-2018
Communication Sent date	
Document Id	ITBA/AST/F/142(1)/2018-19/1013624389(1)
RESPONSE SUBMITTED	
Response Type	Full Response
Response/Remarks	AS REQUESTED INTEREST PAID DETAILS AND LEDGER COPY IS SUBMITTED HEREWITH
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Sl No.	Attachment name	Description	Others Description	Size (bytes)	Hash * value of attachment
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This is a system generated acknowledgement and does not require signature.

* Hash : This value will uniquely identify the uploaded files and remarks.

B & C Estates

Assessment Year 2016-17

Block	Flat	Area sft	Buyer Name	Booking Date	Aggrement of sale	Sale Deed Date	Sale Consideration
A	406	1400	T. Manish	25/02/2015	23/04/2015	21/01/2015	4,348,600
A	403	1400	Hetal Patel	21/03/2015	04/06/2015	10/07/2015	3,008,600
A	602	1150	Mr.Ashish Gupta Huf	19/12/2014	19/03/2015	12/07/2015	3,350,000
A	503	1400	Santosh Kumar	08/03/2015	01.04.2015	12/09/2015	4,068,600
A	4	1400	Chakravarthy.P.B.S	01/09/2015	25/09/2015	07/11/2015	4,135,000
A	206	1400	V J Bobby Madison	08/01/2015	05.02.2015	04/12/2015	4,278,600
A	601	1400	Mr. Narendra Ande	30/09/2014	09.10.2014	07/12/2015	4,208,600
A	801	1400	M. Usha Rani	25/02/2015	12.03.2015	09/12/2015	3,753,600
A	303	1400	Mr. Atanupani	18/03/2015	01.04.2015	14/12/2015	4,138,600
A	405	1150	Mr. Shikha Bhardwaj	26/11/2014	01/02/2015	21/12/2015	3,388,850
A	501	1400	Mohammed Abdul Khalid	30/04/2015	20/05/2015	21/12/2015	4,315,000
A	301	1400	Mr Nilesh Kumar	23/10/2014	07.11.2014	23/12/2015	4,348,600
A	502	1150	Mr.Hemansu M Dave	27/07/2014	02.09.2014	23/12/2015	3,275,000
A	703	1400	Anand Chandra	20/03/2015	01.04.2015	23/12/2015	4,208,600
A	704	1400	Manoj peri	19/03/2015	25/04/2015	23/12/2015	4,278,600
A	802	1150	Manoj Kumar	15/06/2015	30/06/2015	23/12/2015	3,591,250
A	207	1150	Mr. Karthik Keshannagari	30/09/2014	11/02/2014	30/12/2015	3,417,600
A	701	1400	Sri Ram Karra	16/03/2015	20/06/2015	13/01/2016	3,808,600
A	205	1150	Mr.Vinit Roshan	01/07/2014	16.07.2014	20/01/2016	3,273,850
A	702	1150	Deepti Mittal	10/01/2014	30/01/2014	20/01/2016	2,889,000
A	603	1400	T.Srinivas & Jayasree	25/02/2015	16/03/2015	29/01/2016	4,278,600
A	202	1150	T. Bharadwaj	30/03/2015	15/05/2015	03/02/2016	3,500,000
A	302	1150	Mr. Bhushan Vyawahare	07/03/2015	13/03/2015	03/02/2016	3,500,000
B	205	1400	Pani Vardhan	25/05/2015	25/05/2015	12/02/2016	4,175,000
A	807	1150	Mohd. Afsar	04/05/2015	13/05/2015	18/02/2016	3,735,000
B	4	1150	Mohammed Muzaffar	30/12/2015	05/03/2016	25/02/2016	3,792,500
A	504	1400	Ravindranath Ashok	01/01/2014	30/01/2014	26/02/2016	4,139,000
A	803	1400	Alivia Mehdi	01/05/2014	10.02.2016	26/02/2016	3,998,600
A	804	1400	Syed Mehmood Kamram Mehdi	01/05/2014	10.02.2016	26/02/2016	3,998,600
A	806	1400	Syed Furqan Mehdi	01/05/2014	10.02.2016	26/02/2016	3,998,600
A	901	1400	Bijoy Roy Choudhury	30/11/2015	09.12.2015	26/02/2016	4,630,000
A	505	1150	Mr. Jitendra Kumar	28/08/2014	09/12/2014	26/03/2016	3,273,850
A	607	1150	Lina Mukhopadhyay	05/02/2015	26/02/2015	26/03/2016	3,561,350
A	3	1400	V.venkateshwar Rao	09/10/2015	05.11.2015	29/03/2016	4,420,000
A	307	1150	Mr. B.Priyadarshini	30/09/2014	20/11/2014	29/03/2016	3,388,850
A	905	1150	Sridhar	16/01/2016	09.03.2016	29/03/2016	3,907,500
A	2	1150	Manoj kumar Singh & Shalini Singh	27/12/2015	24.02.2016	01/04/2016	4,035,000
A	201	1400	Mr D.M. Murali	30/09/2014	01/01/2016	02/04/2016	4,208,600
A	404	1400	K. Deepa	09/02/2015	21/02/2015	02/04/2016	4,278,600
A	204	1400	T Ravi Kumar	01/01/2014	31/03/2016	29/04/2016	4,139,000
A	203	1400	Thati Padmini Priya Darshini	30/09/2014	18/10/2014	30/04/2016	4,208,600
A	507	1150	Zarina Banu	10/01/2014	30/01/2014	03/05/2016	2,257,000
A	402	1150	S.K Saleem	01/01/2014	12/01/2015	13/05/2016	3,389,000
A	101	1400	KVN Durga	30/12/2015	17/05/2016	30/05/2016	4,490,000
A	102	1150	Sai Kumar Naidu	24/12/2015	25/01/2016	21/06/2016	3,735,000

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A	506	1400	J Prem Kumar	29/01/2014	22/02/2014	21/06/2016	3,099,000
B	303	1400	Raviteja	31/05/2015	01.06.2015	11/07/2016	4,280,000
B	701	1400	B.Yugandher	30/09/2015	23/01/2016	11/07/2016	4,420,000
A	305	1150	C. Ananth	01/01/2014	12/09/2014	13/07/2016	3,389,000
A	907	1150	Priyom Roy	30/03/2016	06.04.2016	28/07/2016	3,965,000
A	7	1150	Asheesh Savala	25/06/2015	01.07.2015	12/08/2016	3,505,000
A	805	1150	K.Narsing Rao	29/04/2015	26/05/2016	26/08/2016	3,561,350
B	5	1400	Sirisha Naidu	30/11/2015	23/01/2016	31/08/2016	4,490,000
A	106	1400	Haridas Rode	30/10/2015	14/12/2015	05/09/2016	4,420,000
A	103	1400	S. Parimal Kumar	31/01/2016	30/03/2016	06/09/2016	4,700,000
A	104	1400	P.B.S. Chakravarthy	01/09/2015	25/09/2015	06/09/2016	2,935,000
A	407	1150	Aditi Desai	06/02/2014		06/09/2016	3,389,000
A	906	1400	Prashant	10/02/2016	30/04/2016	06/09/2016	4,700,000
A	1	1400	Mr. Robin D Skaria	05/08/2015	30/01-2016	02/10/2016	3,120,000
A	606	1400	Bhargavi Rakkala	28/01/2014	22/02/2014	27/10/2016	4,068,600
B	403	1400	Satya Prakash	01/09/2015	18/12/2015	16/11/2016	4,280,000
B	601	1400	Sylvena Dikshit	05/08/2015	18/08/2015	16/11/2016	4,385,000
C	505	1625	S.Ramakrishna	15/11/2015	24/11/2015	16/11/2016	5,131,250
C	705	1625	Mavvram Ravikumar	14/12/2015	29/12/2015	16/11/2016	5,293,750
A	706	1400	Rajan Chandu	01/02/2014	03/05/2014	23/11/2016	4,138,600
B	305	1400	Vyakarnam Vasundhara	31/10/2015	14/11/2015	30/11/2016	4,280,000
A	6	1400	Dr.Utpal Bhadra & Dr Manikapal Bhadra	13/06/2015	07/01/2015	08/12/2016	4,420,000
A	107	1150	Sasmita Sutar	30/11/2015	01/09/2016	08/12/2016	3,677,500
B	202	1150	Kamal Vaishnav	25/09/2015	25/11/2015	13/12/2016	3,505,000
A	306	1400	M.V.S Phanindhar	14/01/2014	13/02/2014	15/12/2016	4,139,000
A	902	1150	MR C Ravi chandra Mouli	10/04/2014	23/05/2014	15/12/2016	3,503,850
B	404	1150	Umanath	10/05/2015	19/06/2015	15/12/2016	3,505,000
B	802	1150	Eaga Kiran Kumar	19/11/2015	27/11/2015	15/12/2016	3,791,350
B	304	1150	P.Lalitha Kumari	30/10/2015	27/11/2015	24/12/2016	3,447,500
B	502	1150	Kamal Kumar	12/07/2015	27/07/2015	26/12/2016	3,505,000
B	804	1150	Bijoy Sekhar	17/02/2016	12/10/2016	26/12/2016	3,821,250
B	201	1400	M Devadas	30/06/2015	27/01/2016	03/01/2017	4,280,000
B	401	1400	Manushi	15/10/2015	28/10/2015	03/01/2017	4,210,000
B	301	1400	B.Raghavendra Rao	13/11/2015	18/11/2015	16/01/2017	4,490,000
B	405	1400	T Madhava Murthy	30/10/2015	14/11/2015	16/01/2017	4,420,000
B	902	1150	L.Ratna Bharathi	31/03/2016	20/04/2016	16/01/2017	3,800,000
A	707	1150	J.K Lakshmi Kanth	23/04/2015	26/11/2015	14/12/2015	2,600,000
B	402	1150	M.M.Naidu	31/10/2015	16/01/2016	18/01/2017	3,505,000
B	602	1150	P. N. Sridhar	30/07/2015	18/08/2015	23/01/2017	3,648,750
B	703	1400	S.V.Shanti Sagar	30/09/2015	14/10/2015	23/01/2017	3,205,000
B	803	1400	S Mallesham	30/09/2015	14/10/2015	23/01/2017	4,275,000
B	204	1150	Alok Kanti samaddar	05/08/2015	13/08/2015	16/02/2017	3,476,250
B	504	1150	Sasidhar Tenneti	31/05/2015	31/10/2015	16/02/2017	3,505,000
B	302	1150	M.S.Raghavendra Rao	30/09/2015	03.11.2015	17/02/2017	3,620,000
B	2	1150	Nirupama Pahaa	09/12/2015	28/12/2015	20/02/2017	3,677,500
B	203	1400	Uma Rani	30/10/2015	27/11/2015	20/02/2017	4,420,000

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B	603	1400	Pratyay Basak	10/08/2015	07.09.2015	05/03/2017	4,350,000
C	307	1130	M. Ravi Kumar	29/02/2016	03/09/2016	05/03/2017	3,790,000
C	305	1625	C.Bramaramba	15/12/2015	01/09/2016	08/03/2017	5,212,500
B	503	1400	Vijay Kumar Goud	04/05/2015	21/05/2015	30/03/2017	4,350,000
B	3	1400	V.Nagaraju	15/12/2015	30/12/2015	31/03/2017	4,490,000
B	805	1400	Monika	24/06/2015	08/08/2016	19/04/2017	3,475,000
B	1	1400	Deepti	31/12/2015	28/01/2016	05/05/2017	4,630,000
A	304	1400	Muthyala Bala Ambika	12/03/2014	01.11.2014	26/05/2017	3,999,000
B	505	1400	Shanti Kiran Varma	28/03/2015	04/11/2015	05/06/2017	4,278,600
B	604	1150	M Ramakrishna	30/09/2015	02.11.2015	28/06/2017	3,413,750
B	605	1400	Gunjan Chawla	31/08/2015	19/04/2016	28/06/2017	4,350,000
B	704	1150	M.Ramakrishna	30/09/2015	02.11.2015	28/06/2017	3,442,500
C	405	1625	T.Sharath Kumar & T.Savitha	30/11/2015	07.12.2015	28/06/2017	5,212,500
C	602	1150	S.Sathyanarayanan	31/03/2016	26/04/2016	28/06/2017	3,671,750
C	3	1625	D.Balakameswara rao	30/11/2015	05/12/2016	24/07/2017	5,050,000
C	407	1130	P.Swetha	31/12/2015	27/01/2016	24/07/2017	3,733,500
B	801	1400	D.vijay Saravanan	30/11/2015	19/12/2015	03/08/2017	4,525,000
C	203	1625	Hemadri & Sharada	01/12/2015	18/04/2016	19/08/2017	5,212,500
C	403	1625	S.B.Maheshwaran & Sarita maheshwaran	30/11/2015	07/05/2016	19/08/2017	5,212,500
C	202	1150	Jyothirwani Thogaru	10/11/2015	21/11/2015	22/09/2017	3,562,500
C	1	1400	Arremreddy	31/12/2015	29/01/2016	25/09/2017	4,630,000
C	306	1150	Bhushan Rao	05/02/2017	26/05/2017	16/10/2017	3,792,500
C	501	1400	K.Chandrasekhar Rao	15/11/2015	03.12.2015	16/10/2017	4,280,000
C	601	1400	Saritha	10/02/2016	03/03/2016	16/10/2017	4,665,000
C	701	1400	B.Purushothama Reddy	15/11/2015	24/12/2015	16/10/2017	3,990,000
C	406	1150	Amool	28/02/2016	27/04/2016	17/10/2017	3,792,500
C	506	1150	Bhavana Jakhar	28/02/2016	24/05/2016	17/10/2017	3,792,500
A	605	1150	Vidhya Krishna Rao	15/04/2015	23/04/2015	14/12/2015	2,550,000
C	507	1130	Venkatanaga Hanuma	31/12/2015	03/09/2016	17/10/2017	3,733,500
C	503	1625	Charudatta Ratnakar	01/11/2015	11/12/2015	28/10/2017	5,050,000
C	801	1400	Singam Setty	31/12/2015	13/08/2016	29/10/2017	4,560,000
B	705	1400	Samit Christopher	10/01/2017	10/12/2017	20/11/2017	4,175,000
C	201	1400	Susarla Srinivas	17/12/2015	01/02/2016	20/11/2017	4,560,000
C	603	1625	K Hari Ram & Lakshmi Hariram	30/11/2015	01/09/2016	24/11/2017	5,212,500
C	703	1625	CVR.Raghotham Kumar & S.Uma	15/12/2015	02/11/2016	24/11/2017	5,212,500
B	101	1400	C. D Skaria	01/03/2016		29/11/2017	5,000,000
A	401	1400	Murali Mohan	28/02/2014	29/01/2015	02/12/2017	3,999,000
C	303	1625	S.Vanaja Thyagaraj	30/11/2015	16/12/2015	13/12/2017	5,212,500
C	301	1400	Sanjay Kumar & Sonal Kashyap	30/11/2015	28/07/2016	15/12/2017	4,420,000
C	805	1625	CH. Ravi kanth	15/02/2016	02.03.2016	28/12/2017	5,496,875
C	605	1625	P.Suguna	15/12/2015	25/02/2016	29/12/2017	5,253,125
C	903	1625	Jyoti Suraj Virani	15/12/2015	30/09/2016	29/12/2017	4,700,000
B	501	1400	M.Ashok Kumar	30/06/2015	24/08/2015	17/01/2018	4,210,000

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B	702	1150	Sushanth Daniel	20/05/2015	20/07/2015	03/03/2018	3,735,000
C	803	1625	Saraf Abhiram	15/03/2016	31/03/2016	01/05/2018	5,300,000
C	101	1400	K.Narsing Rao	30/11/2015	29/11/2017	18/06/2018	4,490,000
C	205	1625	K.P.Singh & Smita Singh	30/11/2015	15/12/2015	11/10/2018	5,212,500
C	401	1400	M Dattrirao	18/06/2015	23/07/2018	11/10/2018	4,140,000
C	5	1625	S.Suresh Babu	05/12/2015	01/11/2016	03/12/2018	3,232,000
C	105	1625	Phaneendra	28/12/2015	30/11/2018	05/12/2018	5,293,750
C	706	1150	Meenakshi Agarwal	30/03/2016	09/08/2016	12/12/2018	3,700,000
A	604	1400	Samir Hartnett Christopher	08/01/2015	15/11/2018	01/11/2019	4,068,600
A	705	1150	Balakrishna Desai	27/04/2015			3,562,500
		192,090					584,105,350