

GREATER HYDERABAD MUNICIPAL CORPORATION

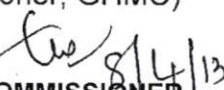
PARTIAL OCCUPANCY CERTIFICATE
[Bye-law No. 13.1]

No.A/3034/TPS/HO/GHMC/2010-2011
CSC No.82057/01/12/2012

Date: 8.04.2013

This is to Certify that the Residential Apartment Building consisting of Stilt for parking + 5 upper floors, in respect of M/s.Greenwood Estates for Block-'A' only of 3-blocks (Partial Occupancy Certificate) in Sy.No.203, 204, 205, 206 & 202/P, situated at Kowkooor (V), Malkajgiri, R.R.Dist. completed as per sanction issued in Permit No.G1/190/BA/458/07, Dt:25.07.2007 in File No.3822/P4/P/H/2007 has been inspected and it is declared that based on completion certificate of licenced Technical Personnel of Architect and Structural Engineer the building confirms in all aspects to the requirements of the building regulations contained in Hyderabad Municipal Corporation Act, 1955 and Bye-Laws made there under and the building is fit for occupation. The 10% mortgaged built up area is also released.

(This has the approval of the Commissioner, GHMC)


for COMMISSIONER
Greater Hyderabad Municipal Corporation

 8/4/2013

To,
M/s.Greenwood Estates,
Shop No.1, 2 & 3, Ground floor,
Hariganga Complex,
Rajigunj, Secunderabad-500 003.

Copy to:

1. The Zonal Commissioner, North Zone, GHMC.
2. The Dy.Commissioner, Circle No.17 GHMC
3. The Asst. City Planner, Circle No.17, GHMC
4. The Sub-Registrar, Malkajgiri, R.R.Dist. with a request to release the mortgaged area.

GREATER HYDERABAD MUNICIPAL CORPORATION

PARTIAL OCCUPANCY CERTIFICATE
[Bye-law No. 13.1]
[Issued in partial modification to the
Partial Occupancy Certificate issued
dt: 3.10.11]

No.13519/25/02/2013/HO

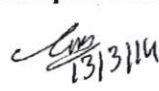
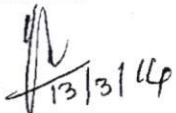
Date: 13-03-2014

This is to certify that the building permission for Residential consisting of Stilt + 5 upper floors accorded vide permit No.G1/190/BA/458/2007, dt:25.07.2007 in File No.3822/P4/PIg/HMDA/2007 in r/o. M/s.Greenwood Estates & Others, in Sy No. 203, 204, 205, 206 and 202/P, situated at Kowkooor, Malkajgiri, R.R.Dist, has been inspected and observed that the Residential Block- B only have been completed as per the sanctioned plan based on the completion certificate of Licensed Technical Personnel i.e. Architect and Structural Engineer and Partial Occupancy Certificate for Block-B is hereby issued if the building confirms in all aspects to the requirement of building regulations contained in Hyderabad Municipal Corporation Act, 1955 and Bye-laws made there under and the minor deviations which are within permissible limits of 10% have been compounded by collecting compounding fee of Rs.1,70,000/- and the building blocks B is fit for occupation.


for COMMISSIONER

Greater Hyderabad Municipal Corporation

To
✓ M/s.Greenwood Estates rep. by Sri Meet B.Mehta & Others
Pr.No.5-4-187/3 & 4, IInd floor,
M.G.Road, Secunderabad.

 13/3/14
 13/3/14

Copy to:

1. The Zonal Commissioner, NZ, GHMC
2. The Dy. Commissioner, Circle No.17, GHMC with a request to collect the payment of PT/VT upto date.
3. The Asst. City Planner, Circle No.17, GHMC
4. The Sub-Registrar, _____ Hyderabad/Secunderabad with a request to release the mortgaged area.
5. The AC(Fin.),GHMC for assessment during the construction period of building.

GREATER HYDERABAD MUNICIPAL CORPORATION

PARTIAL OCCUPANCY CERTIFICATE
[Bye-law No. 13.1]

No.A/3034/TPS/HO/GHMC/2010-2011

Dt: 4.11.2011

This is to Certify that the Residential Apartment Building consisting of Stilt for parking + 5 upper floors, in respect of M/s.Greenwood Estates for Block-'C' only of 3-Blocks (Partial Occupancy Certificate) in Sy.No.203, 204, 205, 206 & 202/P, situated at Kowkoor(V), Malkajgiri, R.R.Dist. completed as per sanction issued in Permit No.G1/190/BA/458/07, Dt:25.07.2007 in File No.3822/P4/P/H/2007 has been inspected and it is declared that based on completion certificate of licenced Technical Personnel of Architect and Structural Engineer the building confirms in all aspects to the requirements of the building regulations contained in Hyderabad Municipal Corporation Act, 1955 and Bye-Laws made there under and the minor deviations which are within permissible limits of 10% have been compounded by collecting compounding fee of Rs.7.68,000/- and the building Block-'C' is fit for occupation.


for COMMISSIONER

Greater Hyderabad Municipal Corporation



To
M/s.Greenwood Estates,
Shop No.1, 2 & 3, Ground floor,
Hariganga Complex,
Ranigunj, Secunderabad-500 003.

Copy to:

1. The Zonal Commissioner, North Zone, GHMC.
2. The Dy. Commissioner, Circle No.17 GHMC
3. The Asst. City Planner, Circle No.17, GHMC
4. The Sub-Registrar, Malkajgiri, R.R.Dist. with a request to release the mortgaged area.



GOVERNMENT OF ANDHRA PRADESH
COMMERCIAL TAXES DEPARTMENT
FORM VAT 305
ASSESSMENT OF VALUE ADDED TAX
[See Rule 25 (5)]

Proceedings of the Commercial Tax Officer, Begumpet Circle, Begumpet Division
Present: R. SHASHIDHARA CHARY

AAO:33390

RC No.'18/2012-13/28389317452

Dated: 30-04-2013

Sub: - AP VAT Act, 2005 – M/s. Green Wood Estates – TIN'28389317452 Audit conducted–Assessment Proposed–Show Cause Notice – Issued – Objection called for – Objection Received – Considered – Orders – Passed.

- Ref: - 1) Authorization Dt: 23-07-2012 issued by Deputy Commissioner (CT), Begumpet Division in form ADMIB.
2) This office Audit Notice in Form 304 Dt: 30-07-2012.
3) Authorization DT: 23-02-2013 issued by Deputy Commissioner (CT), Begumpet Division for completion of assessment order.
4) This Office Form VAT 305A notice dated: 28-02-2013.
5) The reply of the dealers dated: 26-03-2013

PREAMBLE:

M/s. Green Wood Estates, Plot No: 5-4-187/344, 2nd Floor, M.G. Road, Secunderabad are registered dealer on the rolls of CTO M.G. Road Circle, Hyderabad with TIN: 28389317452 their EDR is 01-03-2011. The dealer is doing works contract, i.e constructing Flats & Apartments which are taxable @ 1.25% on filing of option for paying tax under composition scheme The dealer is filing VAT 200 returns time to time and paying output tax by way of cheque and handing over the same to the sub-registrar at the time of executing sale deed registration (transferring the property to the owner). No VAT audit was conducted previously on the turnovers of the dealers therefore present audit is conducted for the period from March 2011 to December, 2012.

AUTHORIZATION FOR AUDIT AND CONDUCTING OF AUDIT:

The Deputy Commissioner (CT), Begumpet Division authorized CTO Begumpet Circle for conducting VAT audit through ADM IB, dated: 23-07-2012.

The CTO Begumpet has initiated VAT audit by issuing Form VAT 304 DT: 30-07-2012. The business premises of the dealer were visited on 09-08-2012. The dealer have requested for 20 days time for submitting details and record for verification. The request of the dealers was considered. Later on the dealers have produced their books of account for verification. During the course of audit the correctness and completeness of the returns filed by the dealers is verified with reference to the turnovers recorded in the books of accounts of the dealers. The dealer's statement of sale deeds, Annual Financial statement filed to IT Department, copies of sale agreements are verified in the light of the Form VAT 200 returns of the dealers.

The dealers, being unregistered works contractors, executing only one work i.e., construction of apartments in the name and style of "Greenwood Residency" at Sy. No. 202,203,204 and 206 in Kowkur village, Malkajgiri mandal of Rangareddy district and the same is being continued even now. Other than this, as per the record, they have neither executed nor executing any other work. The Government Memo No 33263/CT-II (1)/2010-5 Dtd. 17-06-2011 wherein Government have permitted those apartment builders, who have not registered and not opted for composition of tax under section 4 (7) (d) under AP VAT Act, 2005 to register themselves as VAT dealers and pay tax @ 1% under composition scheme. They should also pay interest, as applicable under the AP VAT Act, from the due date till the actual payment of the VAT due. The dealers have stated that during the course of the consideration of this issue by the Government they have obtained in M.G. Road Circle as VAT dealers. They have also stated that they were paying VAT, even though they had not taken VAT registration at the rate of 1% under section 4 (7) (d) of AP VAT Act, 2005 by way of cheque and handing over the same to the sub-registrar at the time of executing sale deed registration (transferring the property to the owner). The dealers have not utilized any statutory forms.

TURNOVER DISCLOSED IN THE RETURNS AND FINDINGS OF THE AUDIT:

The dealer has filed copies their P & L accounts up to the year of 2012-13 including the provisional Balance sheet and P & L account for the financial year 2012-13 up to the month of December, 2012. As per these statements the sales turnover put together is **Rs.48,73,07,350/-**.

The dealers have executed the following sale agreements in favour of the customers and stated to be paid the VAT by way of cheque and handing over the same to the sub-registrar at the time of executing sale deed registration (transferring the property to the owner).

Sl. No	Flat No	Buyer Name	Sales consideration	Rate	VAT Payable	Vat paid	Pay order No	Date	Drawn on
1	A-102	Col K.G.A. Karaldev & Mrs Sheela Jamesina	1,785,000	1.25%	22,313	22,313	172195	9/7/2012	HDFC
2	A-1*5	Harjot Singh Pella	3,257,000	1.25%	40,713	40,713	167787	3/27/2012	HDFC
3	A-1*9	Satyakam Pandey & Neema Jha	3,340,000	1.25%	41,750	41,750	639580	4/2/2012	HDFC
4	A-120	A. Anita Gnanabharanam	2,518,000	1.25%	31,475	31,475	304712	6/30/2011	HDFC
5	A-123	Wg Cdr B.Magesh Kumar	3,340,000	1.25%	41,750	41,750	172877	10/17/2012	HDFC
6	A-130	LT.Col P.G.Vinod & Shincy Vinod	3,174,000	1.25%	39,675	39,675	172947	10/20/2012	HDFC
7	A-201	Wg Cdr A J Mathews	3,258,000	1%	32,580	32,580	154690	3/10/2010	HDFC
8	A-203	Chritopher pramanik	2,396,000	1%	23,960	23,960	156377/ 156378	6/14/2010	HDFC
9	A-204	Mr.Dewraj Bhardwaj	3,258,000	1%	32,580	32,580	155457/ 155458	4/21/2010	HDFC
10	A-205	Cdr Sameer Swarup & Mrs Payal Swarup	2,579,000	1.25%	32,238	32,238	169333	4/24/2012	HDFC
11	A-206	Mr.Vikrant Patnaik	3,092,000	1%	30,920	30,920	157805	9/1/2010	HDFC
12	A-207	Anil Halder	3,673,000	1%	36,730	36,730	157450	8/12/2010	HDFC
13	A-208	Mr.Srinath reddy	2,426,000	1%	24,260	24,260	156627	6/25/2010	HDFC
14	A-2*0	Wg cdr Ronanki Prakasa Rao	3,174,000	1.25%	39,675	39,675	164231	9/6/2011	HDFC
15	A-2**	Bishnu pada Bakshi	3,507,000	1%	35,070	35,070	154932	3/23/2010	HDFC
16	A-213	Maj Admutheshashikiran Bacchappa	2,634,000	1.25%	32,925	32,925	173342	11/15/2012	HDFC
17	A-215	Lt Col B.Satyanarayan	3,257,000	1.25%	40,713	40,713	170000	5/29/2012	HDFC
18	A-216	Cdr Ramraj vasudevan & Mrs Vidyashree S	2,579,000	1.25%	32,238	32,238	169572	5/7/2012	HDFC
19	A-218	M.H.Kumar & M.V.Ubaya Bharathi	3,173,000	1.25%	39,663	39,663	169995	5/29/2012	HDFC
20	A-219	Mr.Gaurang modi	3,550,000	1.25%	44,375	44,375	165273	11/8/2011	HDFC
21	A-220	Bijay kumar sharma	2,457,500	1.25%	30,719	30,719	166145	12/29/2011	HDFC
22	A-223	Wg Cdr Appini Chakradaram	3,174,000	1.25%	39,675	39,675	173168	11/2/2012	HDFC
23	A-224	Mrs Mary Julie Bora & Mr Phanindra Bora	2,819,000	1.25%	35,238	35,238	170684	7/3/2012	HDFC
24	A-226	Vignesh natesan & Swetha Sree	3,655,000	1.25%	45,688	45,688	172580	9/28/2012	HDFC
25	A-301	Col Sriprakash Sridhar	3,258,000	1%	32,580	32,580	155604	4/29/2010	HDFC
26	A-302	Major Das Gupta	2,396,000	1.25%		29,950	166836	2/6/2012	HDFC

					29,950				
27	A-304	Maj Gen M S S Krishnan	3,175,000	1.25%	39,688	39,688	165410	11/16/2011	HDFC
28	A-305	Paramjit Bedi	2,764,000	1.25%	34,550	34,550	166470	1/7/2012	HDFC
29	A-306	Lt Col Apollo Ghosh	3,258,000	1%	32,580	32,580	163641	7/29/2011	HDFC
30	A-307	Mr. Kodam Sayanna	3,174,000	1.25%	39,675	39,675	166451	1/16/2012	HDFC
31	A-310	Major sarang chavan	3,174,000	1.25%	39,675	39,675	166323	1/10/2012	HDFC
32	A-311	Col Ramesh P.S.	3,175,000	1%	31,750	31,750	155682	5/4/2010	HDFC
33	A-312	Mr. R. Nand Kishore	2,456,000	1%	24,560	24,560	156379	6/14/2010	HDFC
34	A-314	Capt Veeramallu Kamal Kumar	3,174,000	1.25%	39,675	39,675	167786	3/27/2012	HDFC
35	A-315	Major Clinton Reuben	3,257,000	1.25%	40,713	40,713	166448	1/16/2012	HDFC
36	A-316	Shivkumar viswanath	2,942,000	1.25%	36,775	36,775	169071	4/16/2012	HDFC
37	A-319	Major Clinton Reuben	3,174,000	1.25%	39,675	39,675	169477	5/2/2012	HDFC
38	A-322	K. Vani prasad	3,340,000	1.25%	41,750	41,750	167008	2/17/2012	HDFC
39	A-324	Abdul Karim Easha & Soubhagya laxmi nayak	2,757,000	1.25%	34,463	34,463	173884	12/10/2012	HDFC
40	A-330	Maj Gavin R Faria & Dr. Suvrita Jhingan	3,382,000	1.25%	42,275	42,275	934182	12/29/2012	HDFC
41	A-332	N.N. Subramanian	3,655,000	1.25%	45,688	45,688	172572	9/27/2012	HDFC
42	A-401	Lt Col Narayan Menon	3,174,000	1%	31,740	31,740	153624	1/13/2010	HDFC
43	A-402	Ms. Monisha pepper	2,334,000	1.25%	29,175	29,175	164231	9/10/2011	HDFC
44	A-403	Naresh pant & Jaya pant	2,394,000	1%	23,940	23,940	162021	5/4/2011	HDFC
45	A-405	Mr. Kamesh Gopa Raju	2,764,000	1%	27,640	27,640	164092	8/26/2011	HDFC
46	A-406	Gp Capt Sanjay Sethi	3,258,000	1.25%	40,725	40,725	165198	11/4/2011	HDFC
47	A-407	Lt cdr Sanjoy Kumar	3,174,000	1.25%	39,675	39,675	167011	2/17/2012	HDFC
48	A-408	Mr. Vijay K Sharma	2,333,000	1.25%	29,163	29,163	165029	10/28/2011	HDFC
49	A-410	Lt Col Manish Dewangan	3,258,000	1%	32,580	32,580	158261	10/7/2010	HDFC
50	A-411	Cdr Y.V. Rama Krishna	3,423,000	1.25%	42,788	42,788	167639	3/20/2012	HDFC
51	A-412	Mr. Vasanth kumar	2,400,000	1.25%	30,000	30,000	165199	11/4/2011	HDFC
52	A-415	CMDE T.M.J. Champion	3,174,000	1.25%	39,675	39,675	169577	5/3/2012	HDFC
53	A-416	Major Suvendu Padhy & Mrs Manisha Padhy	2,579,000	1.25%	32,238	32,238	171718	8/18/2012	HDFC
54	A-418	T.C. Anil/Gowri anil	3,275,000	1.25%	40,938	40,938	165320	11/10/2011	HDFC
55	A-422	Gurudanti Venkat raman murthy & Mrs Vijaya kumar	3,488,000	1.25%	43,600	43,600	170683	7/3/2012	HDFC
56	A-432	Col Sukumar Vinod & Mrs Smita Vinod	3,488,000	1.25%	43,600	43,600	173407	11/23/2012	HDFC
57	A-501	Wg cdr Gumma Rajnish	3,174,000	1%	31,740	31,740	157967	9/13/2010	HDFC
58	A-504	Lt Col Jyoti prakash panda	3,175,000	1%	31,750	31,750	156171	6/3/2010	HDFC

59	A-506	Mr.Mohit chaturvedi	3,340,000	1.25%	41,750	41,750	167161	2/24/2012	HDFC
60	A-507	Mr.Neeraj Pandey	3,174,000	1%	31,740	31,740	161481	4/2/2011	HDFC
61	A-511	Mr.Vissam raju Raghavendra	3,507,000	1%	35,070	35,070	160602	2/12/2011	HDFC
62	A-514	Col Satya Narain Singh, Mrs Kiran Singh	3,174,000	1.25%	39,675	39,675	169475	5/2/2012	HDFC
63	A-516	Rahul kumar B Bhatt & Nayana R Bhatt	2,819,000	1.25%	35,238	35,238	172400	9/20/2012	HDFC
64	A-518	Mrs.Shyamala Curai swamy	3,738,000	1.25%	46,725	46,725	173343	11/15/2012	HDFC
65	A-522	Vimal Kumar Srivastava & Mrs. Preeti Srivastava	3,655,000	1.25%	45,688	45,688	172089	9/4/2012	HDFC
66	A-523	Mr. Alex Thomas & Mrs Mileu Alex	3,446,000	1.25%	43,075	43,075	171293	7/27/2012	HDFC
67	A-531	Mr. G.Satish Chander	3,655,000	1.25%	45,688	45,688	172731	10/8/2012	HDFC
68	A-532	Wg cdr Perisetty venu Madhav & Perisetty Manjeera	3,655,000	1.25%	45,688	45,688	172669	10/4/2012	HDFC
69	B-406	Mr.Atul Kumar Sahu & Mrs Sony Sahu	2,504,000	1.25%	31,300	31,300	172946	10/20/2012	HDFC
70	C-103	Lt Col. Mushfique Ahmed Khan & Nigar Khan	2,579,000	1.25%	32,238	32,238	169232	4/19/2012	HDFC
71	C-105	Col Deepak Makhija & Mrs Bhawna Makhija	3,571,000	1.25%	44,638	44,638	171717	8/18/2012	HDFC
72	C-106	Vijaya Padmanabhan	3,790,000	1.25%	47,375	47,375	173717	12/3/2012	HDFC
73	C-108	Mr.Venkatesh Andhe	2,696,300	1.25%	33,700	33,700	173081	10/30/2012	HDFC
74	C-109	Cdr Satish Mishra	3,174,300	1.25%	39,675	39,675	167720	3/22/2012	HDFC
75	C-110	Mr.Vinayak Chaturvedi & Mrs Bhairavi Chaturvedi	3,460,300	1.25%	43,250	43,250	173464	11/22/2012	HDFC
76	C-114	Wg Cdr Joachim Joseph	3,142,250	1%	31,423	31,425	153271	12/21/2009	HDFC
77	C-115	Lreena chandran	2,279,300	1%	22,790	22,790	16989/896/897	2/23/2011	HDFC
78	C-117	Mr.Joydas gupta	3,176,000	1%	31,760	31,760	147433	3/11/2009	HDFC
79	C-118	CDR Rohit Mehra & Mrs Anupama Mehra	3,174,000	1.25%	39,675	39,675	170788	7/6/2012	HDFC
80	C-119	Mr.Ravi shekar	2,641,000	1.25%	33,013	33,013	167454	3/9/2012	HDFC
81	C-120	Tejal Modi	2,186,000	1%	21,860	21,860	137799	1/3/2008	HDFC
82	C-122	Mr.Sambit Mohanty	3,340,000	1%	33,400	33,400	146346	1/15/2009	HDFC
83	C-123	Mr Mohan Nambiar	3,317,000	1%	33,170	33,170	139866	4/9/2008	HDFC
84	C-124	Lt Col K S P S Prasad	3,275,000	1%	32,750	32,750	149156	6/19/2009	HDFC
85	C-125	Mr Vijay Kiran Agastya	2,186,000	1%	21,860	21,860	139864	4/9/2008	HDFC
86	C-127	Gp Capt kulmeet singh	2,239,000	1%	22,390	22,390	162511	6/4/2011	HDFC
87	C-128	Lt Col Srinivas	3,275,000	1%	32,750	32,750	150879	8/26/2009	HDFC
88	C-129	Mr Eppa Venkat reddy	3,175,500	1%	31,755	31,755	147910	4/2/2009	HDFC
89	C-201	Uma Vishwanath	2,006,600	1%	20,066	20,066	160221	1/20/2011	HDFC

90	C-203	Mr.Vinay kumar	2,555,000	1%	25,550	25,550	140706	5/16/2008	HDFC
91	C-204	Flt Lt Palivele Tejodhar	2,395,000	1%	23,950	23,955	159353	12/6/2010	HDFC
92	C-205	Capt D.V.Prasad	3,342,000	1%	33,420	33,420	153269	12/2/2009	HDFC
93	C-206	Major Sachin Annarao Nimbalkar	3,134,000	1%	31,340	31,340	113526	7/13/2010	HDFC
94	C-208	Mr.N.V.Kishore naicu	2,463,000	1%	24,630	24,630	143051	8/26/2008	HDFC
95	C-209	Mr.G V R Swamy	3,151,000	1%	31,510	31,510	154148	2/13/2010	HDFC
96	C-210	Capt K.R.Mu thy	3,109,000	1%	31,090	31,090	158595	10/2/2010	HDFC
97	C-211	Mr.P.Anand kumar	2,433,000	1%	24,330	24,330	144748	10/2/2003	HDFC
98	C-213	Mr.Surya prakash Rao	3,673,000	1%	36,730	36,730	163651	7/8/2011	HDFC
99	C-214	Col Asim Kumar Ambast	3,090,000	1%	30,900	30,900	156759	7/6/2010	HDFC
100	C-215	Mr.Raju Rijh Singhani	2,433,000	1.25%	30,413	30,413	166444	1/16/2012	HDFC
101	C-216	Mr.Shyam Sunder Mouray	2,371,000	1%	23,710	23,710	140903	5/24/2008	HDFC
102	C-218	Mr.I .Rajashekar	2,900,000	1%	29,000	29,000	138525	2/6/2008	HDFC
103	C-219	Mr.Phinny Vargheese	2,187,000	1%	21,870	21,870	137801	1/3/2008	HDFC
104	C-220	Dr.Viren Kansagara	2,490,000	1%	24,900	24,900	160714	2/17/2011	HDFC
105	C-221	Dr .B.shekar reddy	3,175,000	1%	31,750	31,750	153373	12/29/2009	HDFC
106	C-224	Lt Col O Sridhar reddy	2,940,000	1%	29,400	29,400	152104	12/29/2009	HDFC
107	C-225	Mr.Kapil R mehta	2,248,000	1%	22,480	22,480	139474	3/22/2008	HDFC
108	C-228	Capt Saiyed Nazar Ahmed	3,092,000	1%	30,920	30,920	156287	6/7/2010	HDFC
109	C-229	Mohd Fakruddin	3,090,000	1%	30,900	30,900	153267	12/2/2009	HDFC
110	C-301	Wg Cdr Vijay Kumar	3,143,000	1%	31,430	31,430	151050/ 151049	9/5/2009	HDFC
111	C-302	Mr.Vibha Bhasin	2,371,000	1%	23,710	23,710	154930	3/23/2010	HDFC
112	C-304	V.S.Vidya raj	2,371,000	1%	23,710	23,710	145223	11/19/2008	HDFC
113	C-305	Lakshi Anand	3,359,000	1%	33,590	33,590	141705	7/4/2008	HDFC
114	C-306	Mr.Venkatesh Mahadevan	3,175,500	1%	31,755	31,755	158827	11/9/2010	HDFC
115	C-307	G.sivarama krishna	2,396,000	1%	23,960	23,960	151251	9/15/2009	HDFC
116	C-309	Col Dinesh Anand	3,400,000	1%	34,000	34,000	152101	10/29/2009	HDFC
117	C-310	Mr.Sujit kumar Bowmick	3,400,000	1%	34,000	34,000	141622	6/30/2008	HDFC
118	C-311	Major P.Mallikarjun	2,310,000	1%	23,100	23,100	152567	11/13/2009	HDFC
119	C-312	Mrs. S.Seetha	2,371,000	1%	23,710	23,710	162768	6/18/2011	HDFC
120	C-315	Mr.B.Nagabharshanam	2,310,000	1%	23,100	23,100	157926	9/9/2010	HDFC
121	C-316	Mr.Rajesh V mallan	2,186,000	1%	21,860	21,860	144132	10/1/2008	HDFC
122	C-317	Miss Ritu Chawla	3,067,000	1%	30,670	30,670	139957	4/15/2008	HDFC
123	C-319	Mr.Chandan Ghosh	2,186,000	1%	21,860	21,860	139770	4/3/2008	HDFC

124	C-320	Mr.Alok Sawhney	2,125,000	1%	21,250	21,250	137713	12/31/2007	HDFC
125	C-321	Lt Col J Alexander	3,175,000	1%	31,750	31,750	151830	10/15/2009	HDFC
126	C-322	Maj Khwaja Sultan Ahmed	3,738,000	1.25%	46,725	46,725	172088	9/4/2012	HDFC
127	C-324	Mr.Jittendar sharma	2,818,000	1%	28,180	28,180	137715	12/31/2007	HDFC
128	C-325	Smt K Padma & Venkat kiran	2,433,000	1%	24,330	24,330	162785	6/18/2011	HDFC
129	C-326	Mr.Ramsuraj singh	2,080,000	1%	20,800	20,800	138905	2/22/2008	HDFC
130	C-327	Mr.Pratyush khare	2,080,000	1%	20,800	20,800	137803	1/3/2008	HDFC
131	C-329	Mrs. Shalini manish jain	2,818,000	1%	28,180	28,180	137711	12/31/2008	HDFC
132	C-401	Mr A V M Devencranath	3,176,000	1%	31,760	31,760	151696	10/9/2009	HDFC
133	C-402	Mrs.Alamelu Ramdas	2,432,000	1%	24,320	24,320	143049	8/26/2008	HDFC
134	C-403	Mr Amit Gupta	2,309,000	1%	23,090	23,090	137879	1/7/2008	HDFC
135	C-405	Atturi durga rani	2,951,000	1%	29,510	29,510	141044	6/2/2008	HDFC
136	C-406	Mrs. Padmini Arur	3,175,500	1%	31,755	31,755	156641	6/26/2010	HDFC
137	C-408	Mr.Sabyasachi ray	2,494,000	1%	24,940	24,940	139862	4/9/2008	HDFC
138	C-410	Mr.Narinder Mohal	3,067,000	1%	30,670	30,670	139108	3/4/2008	HDFC
139	C-412	Mr.Vijaya kumar	2,371,000	1%	23,710	23,710	162777	6/18/2011	HDFC
140	C-415	Mr.Kaushi jena	2,494,000	1%	24,940	24,940	143243	9/2/2008	HDFC
141	C-416	Mr.Srinivas Oruganti	2,310,000	1%	23,100	23,100	138527	2/6/2008	HDFC
142	C-417	Mr.Ajit Knott	3,109,000	1%	31,090	31,090	140292	4/26/2008	HDFC
143	C-421	Mr.Rakesh Gupta	3,174,000	1.25%	39,675	39,675	165025	10/28/2011	HDFC
144	C-422	Colonel Ashish Ranjan	3,488,000	1.25%	43,600	43,600	171627	8/14/2012	HDFC
145	C-423	Ajay Mehta	3,174,000	1.25%	39,675	39,675	167627	3/20/2012	HDFC
146	C-425	V.V.S.Chaitanya	2,371,000	1%	23,710	23,710	140296	4/26/2008	HDFC
147	C-423	Mr.Kamalakarrao	2,310,000	1%	23,100	23,100	139472	3/23/2008	HDFC
148	C-423	Dr Thuppala Sreedhar	3,400,000	1%	34,000	34,000	145068	11/13/2008	HDFC
149	C-503	Wg Cdr Srinivasan	2,446,000	1%	24,460	24,460	152771	11/30/2009	HDFC
150	C-506	Mr.Shyam kumar Dosapati	3,673,000	1%	36,730	36,730	159524	12/15/2010	HDFC
151	C-508	Mr.Dibin raj	2,394,000	1.25%	29,925	29,925	166078	12/26/2011	HDFC
152	C-509	Mr.Rajeev Bishit	2,951,000	1%	29,510	29,510	139726	3/31/2008	HDFC
153	C-511	Col Darryal	2,764,000	1%	27,640	27,640	163643	7/29/2011	HDFC
154	C-511	Mr.Brijesh kumar	3,174,000	1%	31,740	31,740	163642	7/29/2011	HDFC
155	C-511	Mr.George Thomas	3,174,000	1%	31,740	31,740	163707	8/3/2011	HDFC
156	C-516	Flt Lt Rakesh Sharma	2,395,000	1%	23,950	23,950	158170/ 169896 1397/898	04.10.10 / 23.2.11	HDFC

157	C-517	Vandan Jain	1,893,000	1%	18,930	18,930	151829	10/5/2009	HDFC
158	C-518	Lt Col Premal T.d	3,175,500	1%	31,755	31,755	153347	12/6/2009	HDFC
159	C-519	Mr.Tishi Khurana	2,371,000	1%	23,710	23,710	140294	4/26/2008	HDFC
160	C-521	Kombara Maheendran	3,076,000	1%	30,760	30,760	159786	12/26/2010	HDFC
161	C-522	Sudha Chandran	3,076,000	1%	30,760	30,760	159781	12/26/2010	HDFC
162	C-523	Mrs. Shanti kumar	3,117,000	1%	31,170	31,170	138975	2/2/2008	HDFC
163	C-524	Mr.Rohni kumar	3,117,000	1%	31,170	31,170	139795	4/4/2008	HDFC
164	C-526	Mr.Parveen kumar singh	2,335,000	1%	23,350	23,350	156645	6/26/2010	HDFC
165	C-527	Rajesh S Kheemari	2,584,000	1%	25,840	25,840	157572	8/18/2010	HDFC
166	C-528	Lt Cdr Madhu kiran	3,557,000	1%	35,570	35,570	162212	5/14/2011	HDFC
167	C-529	Mr.Amrish chowdhary	1,845,000	1%	18,450	18,450	158052	9/28/2010	HDFC

Total: 487,307,350 5,366,142 5,366,158

The turnover as per the P&L account for period up to Dec. 2012:

Rs.487307350/-

The turnover as per the sale agreements entered into with

customers and tax paid:

Rs.487307350/-

Since, these are same and no variation is found no further action is warranted.

Further, Sec. 4 (7) (e) of AP VAT Act, 2005 which was in force up to 15-09-2011 says:

"e) any dealer having opted for composition under clauses (b) or (c) or (d), purchases or receives any goods from outside the State or India or from any dealer other than a Value Added Tax dealer in the State and uses such goods in the execution of the works contracts, such dealer shall pay tax on such goods at the rates applicable to them under the Act and the value of such goods shall be excluded (from the total turnover) for the purpose of computation of turnover on which tax by way of composition at the rate of four percent (4%) is payable."

In the light of the above, with a presumption that generally in any construction the goods like sand, metal and bricks would be purchase from unregistered dealers or TOT dealers the purchases of the dealers have been examined. But it is found that the dealers have purchased even the sand, metal and bricks from registered VAT dealers. The details are as under:

BRICKS: Siri Flyash Brick Industry (TIN: 28386274659); Sai Enterprises (TIN: 28978746070); Viswakarma Enterprises (TIN: 28216192150); Sai Datta Flyash Bricks (TIN: 28488104496)

CHIPS & STONE DUST: Sai Vishal Enterprises (TIN: 28849300591); Sai Ram Enterprises (TIN: 28682858309)

GRANITE: Krupa Sai Granites (TIN: 28182102471)

METAL: Sai Vishal Enterprises (TIN: 28849300591); Viswakarma Enterprises (TIN: 28216192150)

SAND & MUD: Sai Vishal Enterprises (TIN: 28849300591); Viswakarma Enterprises (TIN: 28216192150); Sai Ram Enterprises (TIN: 28682858309); Kiran Enterprises (TIN: 28118203707)

The original Tax invoices along with the ledger copies submitted by the dealers are verified and found to be correct. But, even though the following purchases are stated to be made from the registered VAT dealers and figured in ledgers, the dealers have failed to produce original tax invoices.

Sl. No.	Name of the Dealer	Date of Purchase	Commodity	Purchase Turnover
1	Sai Datta Flyash Bricks	23-03-2011	Bricks	99310
2	Bharat Patel	25-03-2011	Tiles	101668
3	Viswakarma Enterprises	26-03-2011	Sand	19750
4	Viswakarma Enterprises	16-04-2011	Bricks & Sand	13500
6	Viswakarma Enterprises	04-06-2011	Bricks	33200
7	Sai Enterprises	14-03-2011	Bricks	133900
			Total	459538

Since the dealers have failed to produce the original tax invoices, it is construed that these purchases are made from unregistered dealers and proposed to levy the tax under Sec. 4 (7) (e) of AP VAT Act, 2005 as per schedule rates by adding gross profit under.

Turnover pertains to sand & bricks @ 4% Rs. 357870
 Add 10% GP Rs. 35787
 Total Rs. 393657 tax proposed @ 4% = **Rs. 15746/-**

Turnover pertains Tiles @ 14.5% Rs. 101668
 Add 20% GP Rs. 20333
 Total Rs. 122001 tax proposed @ 14.5% = **Rs. 17690/-**

In the light of the above, the total tax due to the department is **Rs. 33,436/-**

AUTHORIZATION FOR ASSESSMENT AND CONDUCTING OF ASSESSMENT:

On perusal of the findings of the audit the Deputy Commissioner (CT) Begumpet has authorized the Commercial Tax officer, Begumpet under Rule 59 of AP VAT Rules, 2005 to conduct VAT Assessment under section 21 of APVAT Act, 2005 through authorization dated: 23-02-2013. In the light of the above it is proposed to assess the turnovers of the dealers from March' 2011 to December' 2012.

Accordingly a show cause notice was issued in Form VAT 305A DT: 28-02-2013 and the same was served on the dealer on 28-02-2013 inviting their written objections, if any, against the proposed assessment and levy of tax. The dealers were also provided with an opportunity of personal hearing in this matter and they were advised to utilize the opportunity within 15 days from the receipt of the show cause notice. In response to the show cause notice, the dealers have first approached and requested orally for 15 days time for furnishing reply as their STP was basing with the financial year ending activities. Their request was considered. Then the dealers have submitted a no-objection letter dated 26-03-2013 for the proposed turnovers & levy of the tax and requested to pass the orders.

In view of the above, the turnovers and tax proposed in the show-cause notice are hereby confirmed.

The amount of **Rs. 33,436-00** shall be paid within 30 days of the receipt of this order. Failure to make the payment will result in recovery proceedings under the AP VAT Act, 2005.

Since this is a case of clear under declaration of tax, penalty provisions are initiated separately as per the provisions of AP VAT Act, 2005.

An appeal against these orders can be filed before ADC (CT), Punjagutta. Office of the Commissioner of Commercial Taxes, Opp: Gandhi Bhavan, Nampally, Hyderabad within (30) days.

To
M/s Green Wood Estates,
Plot No: 5-4-187/344, 2nd Floor,
M.G. Road, Secunderabad.

Commercial Tax Officer,
Begumpet Circle, Hyderabad

[Signature]
30/4/2013 Commercial Tax Officer
Begumpet Circle

GREEN WOOD ESTATES - VAT REPORT						
SALES BEFORE OCCUPANCY CERTIFICATE - ANNEXURE-A						
Sl.No.	UNIT No.	Buyer Name	Net Sale Consideration	VAT Paid	chqno	chqdate
1	A107	Mr.Anirudha Moulick	3,049,125	39,675	005492	01-06-2013
2	A122	Lt.Col Meharban singh chauhan/Sa	3,635,449	46,725	000480	10.01.2013
3	A124	M.V.B.Sri Rama Murthy/M.V.Sail	2,879,500	36,763	052260	20-08-2013
4	A132	Maj Gen Rajan Ravindran & Mrs.	3,419,135	42,788	1126	16.2.13
5	A214	Lt.Col. L..Srinivasan	3,174,000	39,675	52274	10-04-2013
6	A221	Mettisila Prasanna Kumar/Nuthala	2,941,000	36,763	001390	28.2.13
7	A225	Dantu Srinivas & Dantu Lakshmi	3,002,500	38,300	005483	14-05-2013
8	A230	Col Guna Sekar Reddy & madhavi	3,464,900	45,688	000712	23.01.2013
9	A231	Kiran Rai & Vaishali RAi	3,696,375	46,725	873	1.2.13
10	A326	Col Gurmeet Singh & Madhu meet	2,991,000	39,675	1125	16.02.13
11	A331	Mrs. Usha Sivanandan	3,222,912	42,788	052294	17-12-2013
12	A413	Lt Col satwinder singh manhas & c	2,516,600	33,700	52254	16-7-2013
13	A423	wg cdr sanjai Mishra	3,340,000	41,750	005481	07-05-2013
14	A430	Rajani Manduva	3,232,600	42,788	170259	13.6.12
15	A431	Lt col Farooque Raza	3,265,800	42,788	263711	18-03-2014
16	A502	P.Anita	3,002,500	38,300	000481	10.01.2013
17	B201	Mrs Arya Bhuyan	2,641,390	36,000	263729	20-06-2014
18	B202	sqn ldr s.Bharati	2,633,370	35,100	263713	24-03-2014
19	B206	Flt lt sanjeev sharma	2,452,860	32,675	online	21-04-2015
20	B301	Lt Rakesh Puri Goswami	2,672,150	36,000	263718	11-04-2014
21	B303	Mrs.Ragha Madhuri S	2,530,125	35,425	052264	03-09-2013
22	B304	Sqn ldr Shib sankar datta & Mrs N	2,881,000	36,000	online	24-07-2015
23	B305	Mr.Anand Suresh Mehta	3,048,000	39,575	569067	28-12-2016
24	B306	Gangone Raja Vijay	2,339,000	29,238	005495	01-06-2013
25	B405	Mrs.Seema Das	2,988,000	37,350	263749	20-08-2014
26	C223	Major Asim Rizvi	3,340,000	41,750	005479	09-05-2013
27	C226	Mr.Vishal Mehta	1,380,000	38,250	online	09-10-2015
28	C314	Mr.Zuber Shaikh & Nidhi Shaikh	3,174,000	39,675	000944	05.02.2013
29	C411	Mr.Abhinav Sodhani	2,040,000	27,250	263731	25-06-2014
30	C413	Palle Radha Krishna Redy	2,631,000	32,663	263705	12-02-2014
31	C418	Mr.Gurumukh Motiani	3,038,700	39,394	52276	10-07-2013
32	C427	Smt V.Jyothsna Deepthi	2,080,000	26,000	0	0
33	C501	Mr.Shashank Sharma	3,258,000	47,250	263699	13-02-2016
34	C507	Sunaina Mullick	2,279,000	-	0	0
		TOTAL	98,239,991	1,264,486		

GREEN WOOD ESTATES - VAT REPORT						
SALES AFTER OCCUPANCY CERTIFICATE - ANNEXURE-B						
Sl.No.	UNIT No.	Buyer Name	Net Sale Consideration	VAT Paid	chqno	chqdate
1	A103	Lt col Avinash desh kulkarni	2,849,250	39,075	263661	15-09-2014
2	A104	Major Appala Abhishake/Mrs Nag	3,738,000	49,850	263726	21-05-2014
3	A105	Air commodore Sanjeev rajum	2,818,500	37,538	263137	07-05-2014
4	A108	Major pawan kumar	2,787,250	35,225	052295	18-12-2013
5	A109	Capt Isleen Kaur	2,911,000	36,388	online	25-08-2015
6	A110	Mr.L M K U srinivas & Mrs L. Mc	3,456,677	47,763	263703	22-01-2014
7	A112	Mrs. M.Sujatha Rao	2,911,000	36,388	online	24-06-2015
8	A113	GP Capt Surendra kumar verma	2,641,400	36,100	online	26-03-2014
9	A114	Col Ramesh Bahadur Singh & MR	3,821,000	47,763	263706	03-05-2014
10	A117	Mr.Somasundaram.N.Arni	1,800,000	23,688	52268	14-09-2013
11	A118	K.S. Ravindranathan N Air	3,738,000	46,725	263728	04-06-2014
12	A125	Lt Col PVN Reddy & Mrs P.Sirees	2,880,250	36,388	online	08-06-2015
13	A127	Lt Col Satre Harsh vardhan	3,744,420	49,850	263721	20-05-2014
14	A128	capt AR Anup Raj	2,880,000	36,000	263672	02-12-2014
15	A129	Col C S Vijaykant	2,605,400	36,000	263702	22-01-2014
16	A133	Rekha Atri	3,696,500	46,725	52277	10-08-2013
17	A134	Capt Siddarth Misra	2,880,000	36,000	online	06-05-2015
18	A209	Major Jai Negi	2,688,140	39,075	263671	22-10-2014
19	A228	Major Bhupendra Singh Bhakuni	2,641,400	36,000	263716	03-04-2014
20	A229	Capt Shripad Dilip rao Kulkarni	2,818,510	37,538	263733	27-06-2014
21	A233	Major Ravi Srivastava & Mrs Sand	3,582,220	49,850	263663	26-09-2014
22	A234	Mr.Navin Kumar	2,122,175	27,875	263725	30-05-2014
23	A309	Major Digamber singh Negi	2,672,150	36,000	263666	10-10-2014
24	A317	Maj. santanu Bauri	2,811,140	39,075	online	23-03-2015
25	A320	Machani Raghavendra	2,879,396	39,075	online	21-04-2015
26	A321	Lt Vinay Chandra	2,757,000	37,538	52269	14-09-2013
27	A325	Major Sumeet Gurung	2,688,140	39,075	263675	15-12-2014
28	A327	Cdr Ganga Prasad Pandey	3,654,375	46,200	52283	31-10-2013
29	A329	Lt Irengbam Gregory Singh	2,757,000	37,538	052255	17-7-2013
30	A334	Mr.Gajendra kumar Bhatt & Mrs. A	2,879,500	36,763	263674	26-12-2014
31	A417	Sqn ldr Manoranjan das	2,702,900	36,000	263717	03-04-2014
32	A420	Mr.Maheshwaram Rama Satyanar	2,880,500	39,850	online	06-01-2015
33	A421	Sq Ldr Shivam P K Wason	2,605,400	36,000	263701	15-01-2014
34	A425	Wg cdr J.P.suresh	2,630,790	38,313	263732	27-06-2014
35	A426	Gp capt Diwakar Dattatraya Kulka	3,700,045	49,850	052259	10-08-2013
36	A427	Gp Capt sandeep Patri & Mrs Purni	3,655,000	46,725	52271	20-09-2013
37	A428	Sub Mohammed Sadiq	2,641,400	36,000	263719	14-5-2014
38	A433	Sq Ldr Dheeraj Kumar Sharma	3,702,795	49,850	52257	23-7-13
39	A503	Lt Col Kushal Ganguly & Mrs. Shr	2,879,500	36,763	263678	22-01-2015
40	A508	Wg Cdr Rubesh Kumar Biala & Mr	2,605,380	36,000	52298	06-01-2014
41	A509	Mrs.Beema Harish	2,870,950	38,750	online	25-01-2016
42	A512	Mr.Raman Akella	1,557,063	26,575	052291	03-12-2013
43	A513	Major Pradnya Jayavant parte	2,879,499	36,763	052373	07-01-2015
44	A517	Lt Col Milind Vyas	2,880,000	36,000	online	13-02-2016

45	A519	Lt.Col S.Venkatesh & Mrs Viji Ver	3,696,000	47,238	052296	18-12-2013
46	A521	Dr.Chetan Pandurang Mundavare	2,605,400	36,000	052292	03-12-2013
47	A524	Mr.Gaurav Sharma & Mrs Pratibha	2,579,658	36,000	052289	26-11-2013
48	A526	Lt Col Mukesh Singh Solanki	3,580,820	47,763	263712	19-03-2014
49	A527	Lt Saurabh das	3,744,420	49,850	263750	20-08-2014
50	A528	Mr.Hari Mehta	2,620,000	32,750	263660	20-08-2014
51	A529	Sqn Ldr Preeti Chopra	2,636,150	36,000	263709	03-05-2014
52	A533	Keith Imran Ahmed	3,650,000	45,625	263727	21-05-2014
53	A534	Mrs.Tarnnum Khan & Mr. Idrish k	3,126,000	39,075	online	29-02-2016
54	B101	Major Jayram	2,941,000	36,763	online	23-05-2016
55	B102	Maj Bijendra singh rawat & Mrs S	2,898,000	33,363	209205	15-03-2016
56	B103	Mrs Shubhra Shrivastava & Mr.Sh	2,620,474	35,413	519046	13-10-2016
57	B104	Mr.John Jacob Praveen Lingam	2,972,000	37,150	online	10-08-2015
58	B105	Maj M.Krishna Chaitanya & Mrs S	2,859,387	38,313	online	03-07-2015
59	B106	Capt Nishant Nilekar	2,669,000	33,363	209205	15-03-2016
60	B203	Chandar Shekhar	2,944,000	36,800	online	27-04-2016
61	B204	Major Anshul Bahl Mrs Poonam E	2,723,556	37,150	online	16-09-2015
62	B205	Mrs. Kota Sarita Saradhi	2,979,670	40,475	263714	24-03-2014
63	B302	Cdr arigapudi puran kumar & Mrs	2,868,000	35,850	online	08-06-2015
64	B401	Col Bijoy Mukerjee	3,003,000	37,538	online	02-05-2015
65	B402	Mr.Ramesh Jampala	3,167,000	39,588	263677	30-01-2015
66	B403	Mrs Kiran singh	2,592,700	35,000	486268	20-07-2016
67	B404	Dr.Prakash & Mrs Rupa	2,934,850	37,150	263681	17-02-2015
68	B501	Brig Jude Lawrence Cruz	2,879,500	36,763	263657	20-08-2014
69	B502	Ms Shalini singh & Mrs Gulshan n	2,861,775	36,225	online	12-05-2015
70	B503	Major Ankit gupta	2,731,825	38,082	486263	20-07-2016
71	B504	Mrs.Namrata singh & Mr.shailendr	2,934,850	37,150	263680	17-02-2015
72	B505	Mr.Rajeev Gupta	2,928,000	36,600	online	04-12-2015
73	B506	Major Akhil R Srivastava	2,624,235	35,425	online	27-04-2016
74	C102	Col K.G.A. Kamaldev & Mrs Shee	1,600,000	22,313	172195	7.9.12
75	C104	Mrs. Divya Malhotra & Maj Rippu	2,880,000	36,000	online	01-09-2015
76	C107	Mr. Syed Abas Haider Zaide	2,800,000	35,000	263741	23-07-2014
77	C112	Capt Kashyap kumar	3,126,000	39,075	online	16-09-2015
78	C113	Mr.Bashistha dev Bebarta	3,738,000	46,725	cash	02.03.13
79	C407	Major Rahul Nair & Mrs Anisha n	2,695,652	36,388	online	17-06-2015
80	C420	Major Amit Bakshi & Mrs Namrat	2,891,939	39,075	486254	21-06-2016
81	C502	Varun Manohar Chandran	2,579,500	33,013	005489	28-05-2013
82	C504	Mrs.Smita Kaul Sharma	2,870,950	38,750	486230	07-06-2016
83	C512	Major Sharad kumar	3,126,000	39,075	486258	06-07-2016
		TOTAL	242,980,326	3,192,383		

Endorsement Date: 08-01-2020

The assesses are requested to submit the following documents immediately.

- 1) Form 250 copy
- 2) Development agreement copy
- 3) Annual statements / P & L account statements for 2013-14 to 2016-17 & Trial balance for 2017-18 (up to 6/17)


Dy Commercial Tax Officer
Marredpally Circle,
Begumpet, Division

08/01/2020