

# GREENWOOD ESTATES

5-4-187/3&4, II floor, MG Road,  
Secunderabad – 500 003.

Phone: +91-40-66335551

Date: 04-01-2020.

To,  
The State Tax Officer (ITC),  
M.G. Road – S.D. Road Circle,  
Hyderabad.

Subject: Written objections to your notice for assessment of VAT.  
Reference: Your notice dated 25-11-2019 bearing no. TIN No.36389317452/VAT/310,  
issued to M/s. Greenwood Estates.

Sir/Madam,

In reply to your above referred notice, please note the following:

1. We have requested for time to submit details and you are kind enough to grant us time till 6<sup>th</sup> January, 2020.
2. Greenwood Estates has undertaken only one project since its inception. The project consist of 345 flats spread over 3 blocks (A, B & C). The land was partially owned by the firm and partially owned by other co-owners. 284 flats were sold by the firm and the other 61 flats were sold by the other co-owners.
3. The project was completed in phases from 2011 to 2014. Occupancy certificate was received in 3 parts as per details given below.

| Sl.No. | Block/Flat | Occupancy Certificate date |
|--------|------------|----------------------------|
| 1      | A Block    | 08-04-2013                 |
| 2      | B Block    | 13-03-2014                 |
| 3      | C Block    | 14-11-2011                 |

4. Copies of occupancy certificate are enclosed herein.
5. Assessment of value added tax for the period March 2011 to December 2012 was completed by RC no.18/2012-13/28389317452 dated 30.04.2013. In the said assessment it was determined that VAT was paid appropriately for 167 flats. Details of payment of VAT are contained in the said assessment order which is enclosed herein.
6. Details of payment of VAT for the 284 flats has been divided into 3 parts as follows:
  - a. 167 flats where VAT has been paid and verified in the assessment order of 2013.
  - b. 34 no. of flats that were sold before receipt of occupancy certificate. Details of VAT paid for these flats has been enclosed as Annexure – A. In this Annexure, we were not finding the customer files of Flat No.C-427 & 507, we request you to please give 15 days time to trace out the files.
  - c. 83 no. of flats that were sold after receipt of occupancy certificate. VAT is not payable for these flats as, after receipt of occupancy certificate there is no element of 'works contract' and as such the sale is of immovable property. However, on several occasions the SRO refused to register sale deeds for sales made after obtaining OC without payment of VAT. To avoid unnecessary litigation VAT has been paid at the time of registration for some sale deeds, even though they were not liable for such a payment. Details of such payments are given in Annexure – B.
7. Soft copy of books of accounts, cash book from 01-01-2013 till 30-06-2017 are enclosed herein. Please note all our purchases are from dealers registered under VAT including building material like sand, cement blocks, metal, RMC, etc.

We are willing to provide any further information or documents that you may require.

Thank You.

Yours sincerely,

Authorised Signatory,

OFFICE OF THE  
ASST. COMMISSIONER (ST)

Required documents  
Form vat 250  
Development agreement  
Annual statement of accounts  
for 2013-14 to 2016-17 (complete w/ state)  
a) Taxal balance 2017-18  
(up to 6/12)

10/10/10

10/10/10

10/10/10

10/10/10

10/10/10

10/10/10

GREATER HYDERABAD MUNICIPAL CORPORATION



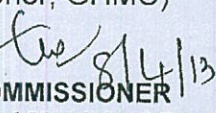
PARTIAL OCCUPANCY CERTIFICATE  
[Bye-law No. 13.1]

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)

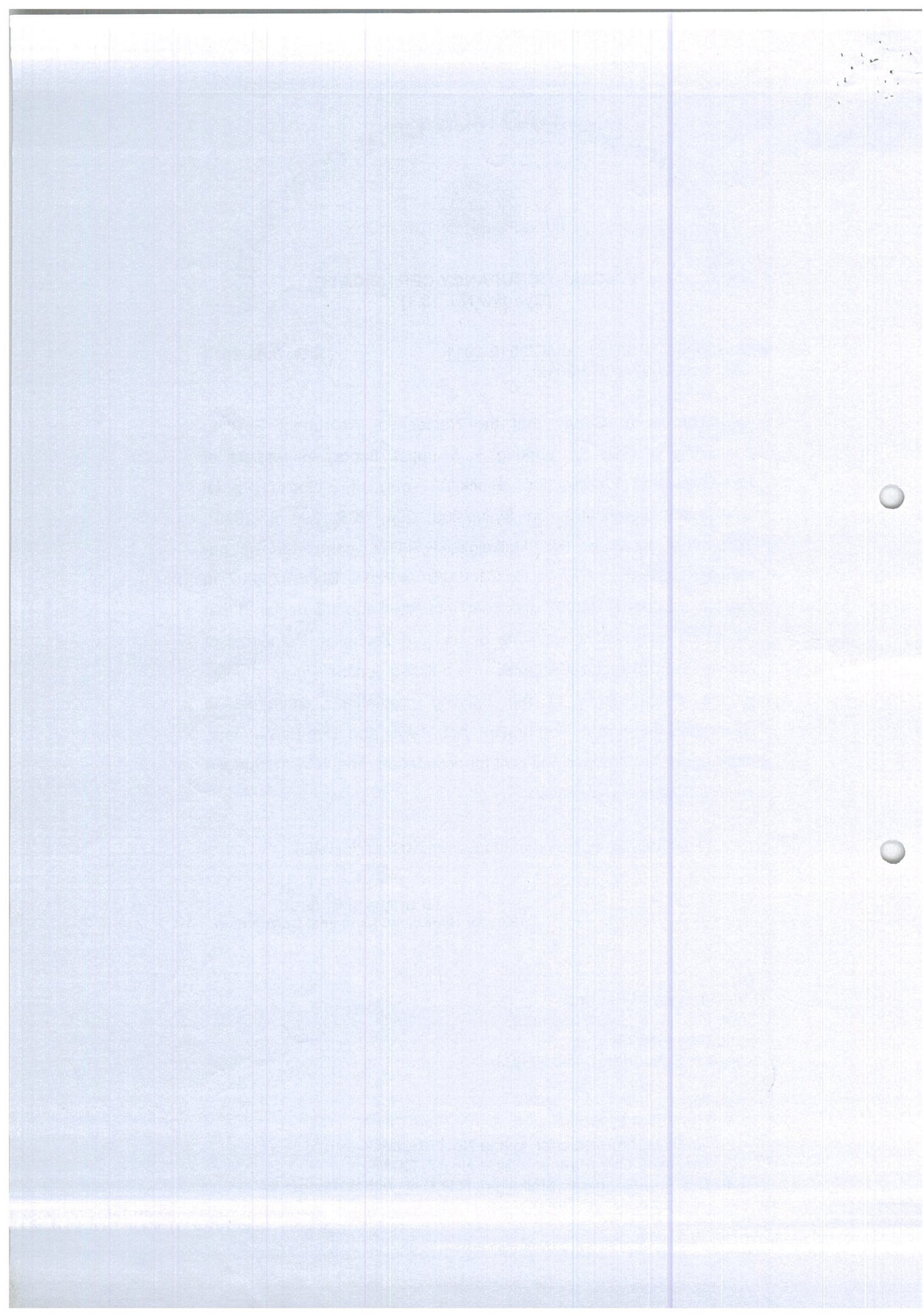
  
for COMMISSIONER  
Greater Hyderabad Municipal Corporation

 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**

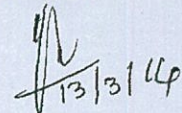
This is to certify that the building permission for Residential consisting of Stilt + 5 upper floors accorded vide permit No.G1/190/BA/458/2007, dt:25.07.2007 in File No.3822/P4/Plg/HMDA/2007 in r/o. M/s.Greenwood Estates & Others, in Sy No. 203, 204, 205, 206 and 202/P, situated at Kowkooor, Malkajgiri, 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, IIInd 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.

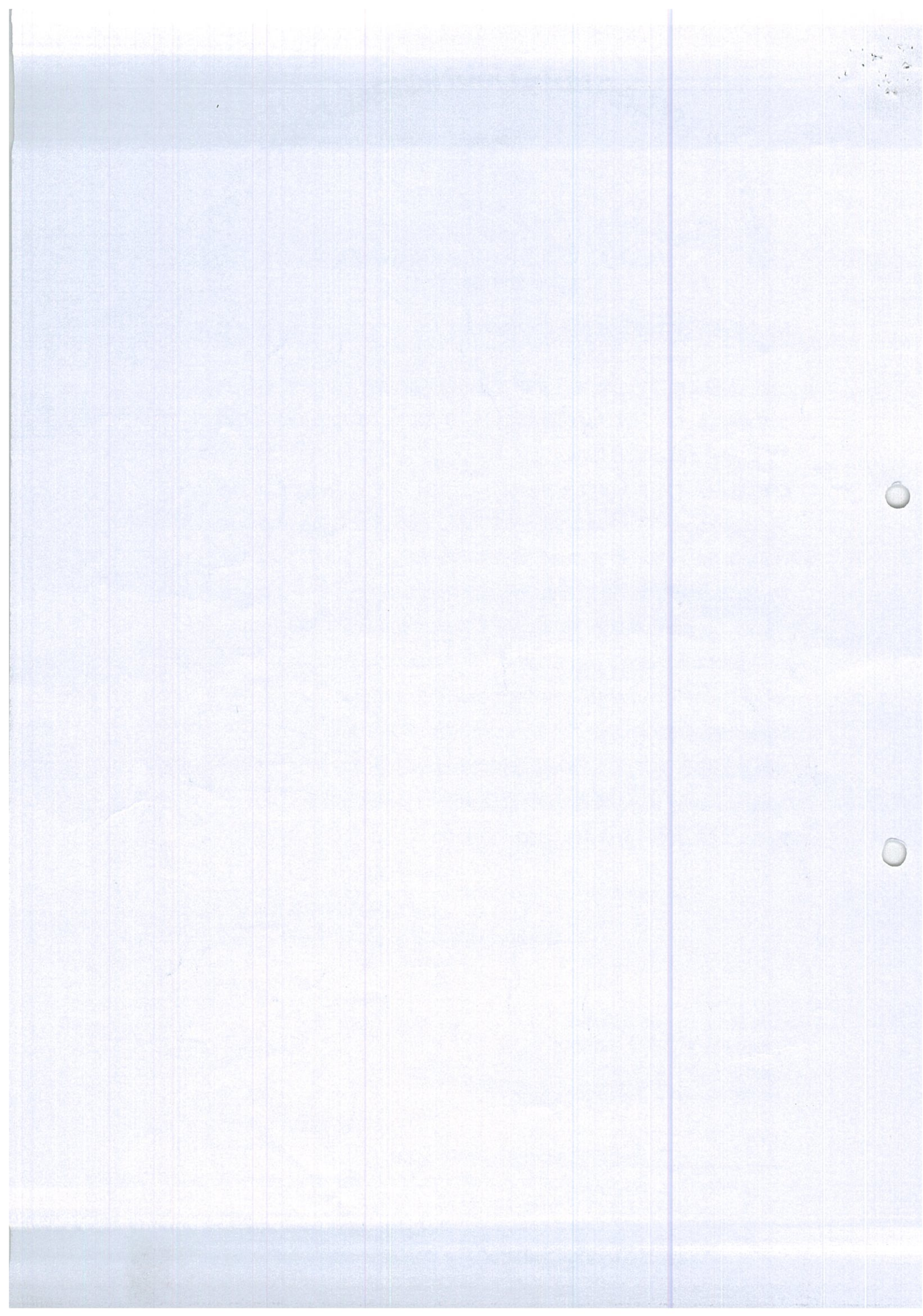
  
for COMMISSIONER  
Greater Hyderabad Municipal Corporation

 4/11/2011

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, 2<sup>nd</sup> 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. Kamaldev & 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 Pancey & 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//<br>156378 | 6/14/2010  | HDFC     |
| 9      | A-204   | Mr.Dewraj Bhardwaj                        | 3,258,000           | 1%    | 32,580      | 32,580   | 155457//<br>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 Admthe shashikiran 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 | 1/17/2012  | 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 Seth                             | 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 Kani | 3,488,000 | 1.25% | 43,600 | 43,600 | 170683 | 7/3/2012   | HDFC |
| 56 | A-432 | Col Sukumar Vinod & Mrs Smila 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 Durai 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. Mushfiq 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                                | 2,696,000 | 1.25% | 33,700 | 33,700 | 173081        | 10/30/2012 | HDFC |
| 74 | C-109 | Cdr Satish Mishra                                 | 3,174,000 | 1.25% | 39,675 | 39,675 | 167720        | 3/22/2012  | HDFC |
| 75 | C-110 | Mr.Vinayak Chaturvedi & Mrs Bhairavi Chaturvedi   | 3,460,000 | 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                                   | 2,279,000 | 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                                    | 2,006,000 | 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 Palivela 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.Murthy                | 3,109,000 | 1%    | 31,090 | 31,090 | 158595            | 10/25/2010 | HDFC |
| 97  | C-211 | Mr.P.Anand Kumar               | 2,433,000 | 1%    | 24,330 | 24,330 | 144748            | 10/29/2003 | 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 Rih 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.J.J.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 Kanhangara            | 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/<br>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            | 11/19/2009 | 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          | 2,980,000 | 1%    | 20,800 | 20,800 | 138905                        | 2/22/2008           | HDFC |
| 130 | C-327 | Mr.Pratyush khare          | 2,380,000 | 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 | Atluri durga rani          | 2,951,000 | 1%    | 29,510 | 29,510 | 141044                        | 6/2/2008            | HDFC |
| 136 | C-406 | Mrs. Padmini Arun          | 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.Kaushii 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.Kamalakar Rao           | 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-510 | Col Darryal                | 2,764,000 | 1%    | 27,640 | 27,640 | 163643                        | 7/29/2011           | HDFC |
| 154 | C-510 | Mr.Brijesh kumar           | 3,174,000 | 1%    | 31,740 | 31,740 | 163642                        | 7/29/2011           | HDFC |
| 155 | C-510 | Mr.George Thomas           | 3,174,000 | 1%    | 31,740 | 31,740 | 163707                        | 8/3/2011            | HDFC |
| 156 | C-510 | Flt Lt Rakesh Sharma       | 2,395,000 | 1%    | 23,950 | 23,950 | 158170/<br>169896<br>1397/898 | 04.10.10 // 23.2.11 | HDFC |

|     |       |                         |           |    |        |        |        |            |      |
|-----|-------|-------------------------|-----------|----|--------|--------|--------|------------|------|
| 157 | C-517 | Vandan Jain             | 1,893,000 | 1% | 18,930 | 18,930 | 151829 | 10/15/2009 | HDFC |
| 158 | C-518 | Lt Col Prem Lal T. d    | 3,175,500 | 1% | 31,755 | 31,755 | 153347 | 12/16/2009 | HDFC |
| 159 | C-519 | Mr. Tishii 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 | 2/27/2008  | HDFC |
| 163 | C-524 | Mr. Rohini 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 Kheemani       | 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            |
|         |                         |                  | <b>Total</b>  | <b>459538</b>     |

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, 2<sup>nd</sup> 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 commodoreSanjeev 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 |

11



|    |      |                                   |             |           |        |            |
|----|------|-----------------------------------|-------------|-----------|--------|------------|
| 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.shailend   | 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 Bebart           | 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