

# केंद्रीय करआयुक्तकाकार्यालयलेखा-II आयुक्तालय OFFICE OF THE COMMISSIONER OF CENTRAL TAX AUDIT-II COMMISSIONERATE DOOR NO.1-98/B/20,21::SANVI YAMUNA PRIDE::KRITHIKA LAYOUT MADHAPUR::HITECH CITY::HYDERABAD-500081

File C. No GADT/CnG/ADT/GST/6708/2022-Gr 4-CGST-ADT CIR-1-ADT II HYDERABAD

DIN: 20231256YS000091919B

Date:19.12.2023

#### **SPOT MEMO**

To,
M/s SILVER OAK VILLAS LLP
5-4-187/3 AND 4, 2ND FLOOR, SOHAM MANSION,
M.G ROAD, SECUNDERABAD,
Rangareddy, Telangana, 500003
GSTN: 36ADBFS3288A2Z7(MEDIUM)

### Gentleman,

Sub:- GST Audit-GST Audit conducted on the accounts M/s SILVER OAK VILLAS LLP, SOHAM MANSION, M.G ROAD, SECUNDERABAD, Hyderabad, Telangana, 500003 - Regarding

\*\*\*\*

With reference to the above subject, it is to inform that on verification of records of your firm for the period **April 19 to March 2022**, the following discrepancies have been observed and are communicated and revised herewith in continuation of the spot memo issued dated 13.11.2023.

Para I: Excess availment of ITC in GSTR 3B compared to GSTR2A for the period April 2019 to March 2022. Amount Rs.15,53,304/-

As per the comparison statement of the input tax credit claimed and the ITC available in GSTR2A for the period **April 2019 to March 2022**, it is noticed that, there is a mismatch to the extent of **Rs.15,53,304/-.** The said excess ITC availment was irregular in terms of Section 41 of CGST Act, 2017 read with Section 16, 39 of CGST Act, 2017 and Rule 36, 39 and 60 of CGST Rules 2017, as the supplier had not filed required returns for availing the said credit by the taxpayer. The details of such credit of ITC availed during the period are as follows:

Tax Period	ITC cla	imed in GS	STR-3B	ITC auto	-drafted in	GSTR-2A	Excess (+) in ITC (GSTR-3B - GSTR-2A)			
	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST	
2019-										
20	1609795	7293152	7293152	56491	7653629	7653629	1553304	0.00	0.00	
Total ITC to be reversed							1553304	0	0	

In light of the above, you are requested to pay/reverse the irregularly availed ITC credit (difference between GSTR-3B and 2A Auto populated statement) of Rs.15,53,304/- (IGST: Rs.15,53,304/-) under Section 73(1) of the CGST Act,2017 along with interest under Section 50(3) and penalty under Section 73 as applicable under the provisions of CGST Act,2017 for the contravention of provisions of Section 16, 41, 39 of CGST Act, 2017 and Rule 36, 39 and 60 of CGST Rules 2017.

Para-II: Non reversal of Input Tax Credit against Credit Notes reflected under GSTR 2A – GST involved Rs.3,28,322/-

During the course of audit it is noticed from the GSTR 2A statement, certain suppliers have issued credit notes to the tax payer, and Input Tax Credit involved in such Credit Notes has not been reversed by the Taxpayer as required under Section 34(1) & 34(2) read with Section 16 2(b) of the CGST Act, 2017.

(Amount in Rs.)

Period	VALUE	IGST	CGST	SGST	CESS
2019-20	212801	0	19152	19152	0
2020-21	177826	0	16004	16004	0
2021-22	1441653	0	129005	129005	0
Total	1836780	0	164161	164161	0

Hence, an Input Tax Credit of Rs.3,28,322/-(CGST: Rs.1,64,161/- SGST: Rs. 1,64,161/-), is required to be recovered under Sec.73 of the CGST Act, 2017, along with interest under Sec.50 of the CGST Act, 2017 for the contravention of the provisions of Section 34(1) & 34(2) read with Section 16 2(b) of the CGST Act, 2017.

Para III: Non-Reversal of Ineligible input tax credit availed on goods or services not used in or in relation to the furtherance of business blocked credit in terms of Section 17(5) read with Section 16 of CGST Act, 2017. Amount involved of Rs.1,78,950/-

On verification of ITC ledger, invoices with GSTR2A auto populated data, GSTR3B and worksheets pertaining to ITC availed, it is noticed that the taxpayer has availed ITC on input tax credit (detailed in Annexure I attached). The same are not qualified as inputs to the said manufactured

products. It is also observed that the ITC is utilized for making payments of their trability. The details of credits (detailed in Annexure) are blocked credits as per Section 17(5) of the CGST Act, 2017 and are required to reverse the ITC involved along with applicable interest and penalty.

(Amount in Rs.)

Year	IGST	CGST	SGST
2019-20	0	65997	65997
2020-21	0	7290	7290
2021-22	0	16188	16188
Total ITC to be reversed	0	89475	89475

Hence, the taxpayer is required to reverse the ITC involved to the tune of Rs.1,78,950/-(CGST: Rs.89,475/- and SGST: Rs.89,475/-) along with Interest under Section 50 and Penalty under Section 74 of the CGST Act, 2017 for deliberately contravening the provisions of Section 17(5) of CGST Act, 2017 with intention to evade payment of GST in cash.

## Para-IV: Non-payment of Late fee due to delayed filing of GSTR 1: Amount involved Rs.71,050/-

During the course of verification of records, it is seen that the tax payer has belatedly filed GSTR-1 Monthly Returns in terms of Section 37 of CGST Act, 2017 for some of the months but failed to pay the late fee as specified as per the Notification No.04/2018-CT dated 23.01.2018 issued under Sec.47 of CGST Act, 2017 to the tune of Rs.71,050/- (CGST: Rs.35,525/-& SGST: Rs.35,525/-) as detailed here under:

(Amount in Rs.)

			No. of	Late fee Rs.	50/- Per Day
Month	Due date	Filing date	days delayed	CGST	SGST
Apr-20	30-06-2020.	15-09-2020	77	1925	1925
May-20	30-06-2020.	15-09-2020	77	1925	1925
Jun-20	11-07-2020.	15-09-2020	66	1650	1650
Jul-20	11-08-2020.	15-09-2020	35	875	875
Aug-20	11-09-2020.	15-09-2020	4	100	100
Sep-20	11-10-2020.	30-10-2020	19	475	475
Oct-20	11-11-2020.	29-12-2020	48	1200	1200
Nov-20	11-12-2020.	25-02-2021	76	1900	1900
Dec-20	11-01-2021.	15-03-2021	63	1575	1575
Jan-21	11-02-2021.	12-04-2021.	60	1500	1500
Feb-21	11-03-2021.	30-04-2021	50	1250	1250
Mar-21	11-04-2021.	01-07-2021.	81	2025	2025
Apr-21	11-05-2021.	08-07-2021.	58	1450	1450
May-21	11-06-2021.	03-08-2021.	53	1325	1325
Jun-21	11-07-2021.	11-08-2021.	31	775	775

T	otal late fee liabi	35525	35525		
Mar-22	11-04-2022.	29-06-2022	79	1975	1975
Feb-22	11-03-2022.	02-06-2022.	83	2075	2075
Jan-22	11-02-2022.	02-06-2022.	111	2775	2775
Dec-21	11-01-2022.	16-03-2022	64	1600	1600
Nov-21	11-12-2021.	04-02-2022.	55	1375	1375
Oct-21	11-11-2021.	01-02-2022.	82	2050	2050
Sep-21	11-10-2021.	28-01-2022	109	2725	2725
Aug-21	11-09-2021.	30-09-2021	19	475	475
Jul-21	11-08-2021.	01-09-2021.	21	525	525

In view of the above, they are liable to pay the late fee of Rs.71,050/- (CGST: Rs.35,525/ and SGST: Rs.35,525/-) in terms of the provisions of Section 47(2) of CGST Act, 2017.

# PARA V: Short payment of GST - Sales P&L Vs GSTR-3B: Amount involved Rs. 1,27,49,239/-

On verification of Sales in the Profit and Loss Account Statement and GSTR-3B returns for the audit period, it is observed that there is a short payment of GST in their GSTR-3B returns when compared with the GST liability payable on receipts for construction services as per the Profit and Loss Account Statement for the audit period. Hence there is a short payment of GST on the receipts from construction services by the taxpayer as detailed below:

#### (Amount in Rs.)

FY	Profit and Loss Account	GSTR3B	Differential Taxable Value	GST@18%
2021-22	116200069	100762528	15437541	2778757
2020-21	84725834	79698225	5027609	904970
2019-20	113558481	63244525	50313956	9056512
Total			70779106	12740239

Hence, the taxpayer is required to pay the short-paid GST amount of Rs.1,27,40,239/- (CGST: Rs. 63,70,120/-) along with applicable interest under Section 50 of CGST Act' 2017 and. penalty under section 74 of GGST Act,2017 read with section 20 of IGST Act, 2017 for the contravention of the provisions of Section 39, Section 59 and Rules 61 of CGST Act, 2017.

# . Para-VI: - Non-payment of GST amount received for provision of amenities: Amount involved Rs. 1,00,54,589/-

On verification of the Sales for the audit period. It was observed that taxpayer has declared the amounts received under 'other amount' along with construction services in the audit period as submitted by the taxpayer in Annexure II attached with the spot memo. The taxpayer submitted that they received the consideration for provision of amenities purposes but the taxpayer has not paid the GST in monthly GSTR3B return and as it is a supply in terms of Section 7 and Section 9 of the CGST Act, 2017 and GST is leviable under Section 9 of the CGST Act, 2017 on the amount received as detailed below:

Section 9. Levy and collection .-

(1) Subject to the provisions of sub-section (2), there shall be levied a tax called the central goods and services tax on all intra-State supplies of goods or services or both, except on the supply of alcoholic liquor for human consumption, on the value determined under section 15 and at such rates, not exceeding twenty per cent., as may be notified by the Government on the recommendations of the Council and collected in such manner as may be prescribed and shall be paid by the taxable person.

(Amount in Rs.)

FY	Other Receipts along with Construction Services	GST@18%
2019-20 to 2021-22	5,58,60,326	1,00,54,859

Therefore, the taxpayer is required to pay the GST of Rs.1,00,54,589/- (CGST: 50,27,429/-SGST: 50,27,429/-/-)in terms of Section 74 of the CGST Act, 2017 along with interest under Section 50 of CGST Act 2017 and penalty in terms of Section 74 of the CGST Act, 2017 for the contravention of the provisions of Section 39, Section 59 and Rules 61 of CGST Act, 2017.

In view of the above, you are requested to inform this office whether you are agreeing to the above said audit objections. If so, it is requested to pay the tax liability, as detailed above, along with applicable interest and penalty as applicable under CGST Act, 2017 and submit the copies of DRC - 03 to this office, at the earliest.

Yours faithfully,

Superintendent of Central

Group 14

Tax

	Annexure II													
3.50	Block No	Uak Ne	Unit Area	Land Area	Bayer Name	Sale Asti.	Other Add	Total Receipts	Great By	Owner Category		Benni By	н	Estance
23	81	123	2040	161,00	Nandyu Rani Lingumpolly	1,150,000	696,274	9,494,23	Mr. Sindhir U. Mehta Modi Housing Pet Ltd.	other	64 Dec 2000	Negorjans M.	Yes	54
24	15	124	2040	161.00	Mrs BhimacaVajbuls Hymaruthi & B R Veckstapethi	8,100,000	741,840	9,341,84	Charles Cont.	Builder	27 Her 2000	Nagarjana M.	Yes	
25	10	125	2640	161.00	Cisotin lais	1,510,000 1,200,000	993,825 992,315	9,453,210 8,840,311	Mrs. Tejal T. Meins Modi Housing Pvt Ltd.	Multiple	18 Dec 2000 24 Feb 2000	Nigerjune M.	Yes	594
26	951	126	20/0	161,00	Mannana Rama-Cristina	1,200,000	624,236	XXXX.17	Mrs. Asesshaue S. Multin	Heilder	112 Pub 2000		Yes	
27	10	127	2640	164,00	Mr. Anabha Mathew				Modi Housing Pvt Ltd.			Naparjuna M.	-	,
2%	us .	126	2040	163.00	Arozaila Autopală	9,810,000	194,271	10,564,270	Modi Housing Pvt Ltd.	Builder	08 Apr 2021	Aritha	Yes	Elek B
29	BH .	129	3040	165.00	Nacumanh Shangrala	10,120,000	811,945	10,991,940	Mrs. Astrochase S. Nichte	Builder	14 Jun 2021	Sainh Kemer G	Yes	
30		130	2010	161.00	Pankaj Kumer Goet Nidhi Goet	8,300,000	629,645	8,929,640	INTERPORTURE CONTRACTOR	other	15 Feb 2000	Vaddi svetha	Yev	
31	20	131	3640	161,00	Biobreject Kumar Buby Singh	1,300,000	677,670	8,977,670	Modi Housing Pvi Ltd.	Dolder	34 Feb 3000	Anitha	Yes	
32	10	1,12	2040	161.00	President Nersyseeso Nowanian' Vainhali President	1,300,000	651,722	8,951,77	Mrs. Asersificana S. Habita	other	22 Feb 2030	Negorjana M.	Yes	
11		135	2040	161,00	Sederand Blojsk	1,300,000	690,943	K,99K,46	Modi Honering Pvt Ltd.	Builder	93 Feb 2000	Gopel Raidy, CH	Yes	2,56
34	M	134	2040	161.00	Tanginsk Jaya Dorga Bhavani	3,700,000	602,000	9,362,60	Mr. Kama S. Mehtu	other	22 Sep 2000	Anitha	Yes	
35	11	135	2040	161.00	Nassai Navaster	9,100,000	834,660	1,104,68	Modi Housing Pvt Ltd.	Builder	13 Dec 2000	Negaciaca M.	Yes	Brosen a
36	N .	136	2040	161,00	Rapula Aran Mardwej	14,200,000	-	1,225,000	Mr. Karne S. Mehta Mudi Hosping Pet I M.	other	98 Nov 2023	40,501-2114-	Yes	12,975,00
37	n	137	2040	164,00	Lidey kines Asingandala	1,000,000	799,570	1,758,670	The Street of th	Builder	17 Jun 2021	Sorish Komer G	Yes	1,50
34	10	136	2040	161.00	Vesiketosh Vaddopelly	1,000,000	613,404	9,683,40	Sint. Rejinkti K Mehta	Mer	25 Jun 2021	Seriek Kamer G	Yes	But all
39	п	139	2040	164.00	Vishel Blacoth & Mounice	9,100,000	794,034	9,894,05	Mode Housing Pet Ltd.	Dukter	09 Feb 2021	Anitha	Yes	-4
40	10	140	2040	161.00	Shida Kajondar Roddy	12,500,000		9,725,00	Sent. Rajashri K Mehta	other	98 Jun 2022	Nagrejana M.	Yes	3.175,00
-		141	2040	161,00	MSLOIA Mehandar Kuruma	9,120,000	799,613	9,409,62	Modi Housing Pvt Ltd.	Heikior	17 Jan 2021	Nigarjusa M.	Yes	Bales lies
**	in .			161,00	Shales No.	9,100,000	646,721		Modi Howing Pvt LNL	Builder	31 Dec 2000	Aritha	Yes	
42	301	142	2040						Mudi Hausine Put LM				Yes	
43	101	143	3640	161,00	Madhanalar Getigarosia	9,000,000	594,066 1,143,146	9,563,69	Modi Housing PotCol.	Builder	25 Jun 2021	Seriah Kumar G	No.	29
44	all .	145	2049	161.00	Supriya Mes Axinash Novaratna	9,070,000 9,100,000	747,66	9,947,66	Modi Housing Pot LM.  Modi Housing Pot LM.	Bukker	29 Jun 2021 31 Jun 2021	Negorjana H. Anitha	No.	
45	HI	-	-						Modi Hossing Prt LNL			WORK .	-	
46	m	146	2040	164.00	NSVS Sai Scorina & N. Ansradhe	12,375,000	\$30,107	13,265,19	Modi Howing Pvt Ltd.	Bukjer	28 Mw 2022		Yes	- 4
47	м	146	2640	172.60	Rajandhar Kodepaks	1,930,000	642,966	7,367,60	Charlest Street	Bukter	34 Nap 2009	Nagarjana M.	Yes	2,305,96
44	ш	149	2640	161.00	sád keletbu	8,600,000	677,940	9,217,5%	Mudi Harsing Pvt ENL	Builder	28 Sup 2020	Anida	Yes	-4
44	10	150	2040	161.00	Kamesh Bulva	8,600,000	437,416	9,225,60	Modi Housing Pvt Ltd.	Bukier	23 Sup 2100	Negaciacs M.	Yes	-187,60
50	111	151	2040	161.00	Ragheronán EVSS	11,400,000	582,610	12,400,90	Modi Housing Pvt Ltd.	Bukler	29 Sup 2022	Nerocea Yester, V	Yes	-32,200
41		152	2040	161.00	Produce Mr	9,261,000	639,430	10,147,13	Modi Housing Pvt Ltd.	Bukter	31 Dec 2006	Nagacjaca M.	Yes	-126,761
-		150	3649	144,00	Monte There	9,100,000	656,996	9,754,99	Mudi Housing Pvt Ltd.	Dukter	91 Nov 2109	Selish Komer G	Yes	
74	-	-	-			1,100,000		9,508,812	Modi Housing Prt Ltd.				_	210,381
53	10	154	3640	161,00	Ravi N		619,200		Modi Housing Pri LM.	Duktor	15 Dec 2000	Nagarjusa M.	Yes	210,34
14	m	155	2640	161.00	Swetan Johko' Vijey	1,850,000	688,191	9,530,19	Modi Housing Pvt Ltd.	Bukier	26 Sup 2020	Serieb Konner G	Yes	
35	п	156	2640	164.00	Area Akola	7,350,600	533,000	7,383,00		Bekir	23 Sep 2000	Nagarjana M.	Yes	(
56	10	157	2040	161,00	Jubanpuran Kuliq	1,550,000	192,340	9,612,34,0	Modi Howing Pvt Ltd.	Belder	22 Sep 2000	Nagarjana M.	No	
57	10	158	2040	161,00	B. Chrodinkele / Louis Krome	1,400,000	1,012,710	10,909,46	Modi Housing Pvt Ltd.	Bulkier	24 Mar 2021	Aniba	Yes	4,44
		159	2040	161,00	lanses Novemerals	3,600,000	set,en	9,440,470	Modi Housing Pvt Ltd.	Dektor	26 Sep 2020	Sminh Kumar G	Yes	
-	_	161	2040	161,00	Sciences Rev	1,725,000	444.587	K,196,00	Modi Housing Pvt Ltd.	Delkier	22 Apr 2021	Negerjuna M.	Yes	-3,413
34	10						166,414	11,795,521	Modi Howing Pvi List.	Builder	06 Out 2021	Anitha		
60	н	161	3640	161.00	Tapast KV	14,900,000			Mad November Bulled	70070000			Yes	-29,114
61	н	162	2640	161,00	Kodulula Srisivasa Rau / Sadhanhan	1,890,600	549,300	8,644,20	The state of the s	Bulder	23 Feb 2021	Negorjana M.	Yes	
62	10	163	2649	161.00	Photi Sharker	9,700,000	546,921	10,546,920	Modi Housing Pvt Ltd.	Builder	36 Aul 2021	Negorjana M.	Yes	
63	10	164	2049	164,00	Nega Sai Aditya	1,300,000	1,033,166	9,333,166	Modi Housing Pvi Ltd.	Bulder	91 Sep 2021	Negojana N.	Yes	
64	NI .	145	3040	90,140	Karna s Melita	5,000,000	243,990	4,360,30	Modi Housing PvtLM.	Builder	39 Nov 2009	Sohara Modi		943,440
65	n	146	2040	161.00	Seesibar Subbano Amere	19,875,000	504,647	11,764,660	Modi Housing Pvt Ltd.	Dukter	34 Sep 2021	Adda	Yes	
66	10	167	2040	161.00	Pagy Excelle Deveza	12,890,000	666,990	13,772,640	Modi Hossing Pvt Ltd.	Bukier	67 Sep 2022	Medhanden.	Yes	255,745
67	m	166	2040	161,00	K. Saviei Chategi	14,900,000	972,400	11,872,400	Modi Hosning Pvt Ltd.	Builder	93 Out 2021	Napajaca M.	Yer	
14		149	2040	161.00	K. Sheilerh & K. Seikeath	11,350,000	505,900	9,483,600	Medi Housing Put Ltd.	Dukter	18 Nov 2021	Namison H.	Yes	2,447,900
	10	170	2649	164.00	Vecne Bluet	14,400,000	534,600	11,127,673	Modi Howing Per Ltd.	Duktor	27 Aug 2021	Secient Sinch	Yes	-193,073
-	10	171	2040	161.00	K. Sohit & K. Hymavuthi	11,400,000	500,600	11,200,000	Modi Howing Pet Ltd.	Builder	09 Nev 2021		-	798,600
-		_	2640					11,200,000	Modi Housing Pvt Ltd.			Nagarjuca M.	Yes	
"	m	174	3040	164.00	Sumic Rao	14,000,000	513,000		Med Howing Pet Ltd.	Bekir	21 Aus 2021	Serials Knazur G	No	-7,000
72	m	175	3049	164,00	Kreuti Nasaji	14,875,000	549,250	10,875,000	THE PROPERTY OF	Builder	29 Sup 2021	Nagrejans M.	Yes	540,250
73	ш	176	2049	161,86	G Sarede	14,000,000	513,090	10,742,500	Modi Housing Pvt Ltd.	Belider	35342101	Aniths	Yes	-229,500
74	10	177	2040	let'us	Shorbard, K Sobilito	1,500,000	472,990	4,500,000	Mode Howaring Pet List.	Beliar	34 Jun 2021	Napajura M.	No	432,666
75	114	178	2040	161.00	suriths thirtoppidd Krishess	12,400,000	214,290	12,394,000	Modi Housing Pvt Ltd.	Builder	29 Jan 2022	Anitha	Yes	230,200
76	21	179	2040	164.00	Surya Passad Kao	9,600,000	512,200	10,530,600	Modi Housing Pvt Ltd.	thektor	24 Mar 2021	Nagagiaes M.	Yes	-221,400
71		130	2049	144.60	Rajir Dan	1,100,000	300,954	10,640,994	Modi Housing Pvt Ltd.	Builder	25 Mar 2021		-	
	-1	-							Modi Housing Pot Ltd.			Nagojena H.	Yes	
м	MI .	181	3649	164.00	Phonindranath R	9,600,000	774,674	10,378,675	Modi Housing Pri Ltd.	Builder	13 Feb 2021	Negorjana H.	Yes	-1
29	M	182	2049	161.00	Seoba giri	9,910,000	784,310	10,734,310	represent the The	Relider	13 Apr 2001	Anida	Yes	
io	101	183	2040	161.00	Presed Dareri	11,000,000	905,166	10,805,106	Modi Housing Pet Ltd.	Rekier	24 Jun 2021	Nagojans H.	Yes	
tt.	MI	184	2040	161.00	Presente Verketesk Srigher	14,000,000	729,660	10,720,000	Modi Housing Pot Ltd.	Builder	14 Md 2021	Nagarjuna M.	Yes	
12	101	145	2040	161.00	Udigiri Charan Kemar	14,000,000	745,474	10,745,876	Modi Housing Pvt Ltd.	Belder	105 Jun 2021	Nagorjuna M.	Yes	
13	ın	199	2640	180.00	Rejuti Arun Prothik	1,700,000		7,693,334	Modi Hossing Pvt Ltd.	Bakier	09 Oet 2023	Serok M	Yes	1,006,676
84	101	200	20/01	144,00	Tuelor Gopal Jungle	14,200,000		3,725,000	Modi Housing PotLtd.	Dekler	25 On 2023	Varandova	Yes	10,425,000
85	m	206	2640	195.00	Mortagage				Modi Howing Pvt Ltd.	Belicer	0( Jan 2001		No	
86	10	209	2040	181.00	Mortagage				Medi Howing Pet Ltd.	Bekir	91 Jan 2001		No.	
97		219	2040	177.90	Marine			S 250 NOW	Medi Housing Prt Ltd.	Dalar	(9) Jun 2001			
						•		HACELED .	Modi Housing Pri Ltd.				100	
NA.	10	211	3040	176,00	Mortagage				Modi Housing Pet Ltd.	Buktor	19) Jun 2001		No	
100	m m	212	2040	184,00	Mortegage				SHEET STREET	Duktor	(N) Jan 2001		No.	
10	211	213	2040	214.00	Mortagage				Most Housing Pri List.	Bukter	(E) Jun 2001		No	
2052			<b>Basel</b>	85660	<ul> <li>testas eligibles pare</li> </ul>	383,614,644	55,844,324	105,484,000	-21/2/01/03/03		also literate		350	33,714,691
	AFFERDAR.	1222000	5 (123131)	EXPERISON	Grand Total	783,416,800	58,944,324	805,689,636				STREET, STREET	200	33,786,691

K. Shierthan Asst Acets