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O/C

Silver Oak Villas LLP

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Phone: +91-40-66335551

Date: 21-01-2024

To,
The Superintendent of Central
Audit –II Commissionerate
Group 14
Madhapur, Hi-Tech City
Hyderabad - 500 081

Sub: Reply to objections during the Audit for the period April 2019 to March 2022 – Our own case – Reg.

Ref: Spot Memo – C.No. GADT/CnG/ADT/GST/6708/2022-Gr 4- CGST-ADT CIR-1-ADT II HYDERABAD, DIN: 20231156YS000091919B

Sir,

During the course of Audit under GST, for the period April 2019 to March 2022, following objections have been noted by you.

In reply to Para 1: Excess availment of ITC in GSTR3B compared to GSTR 2A for the period April 2019 to March 2022. Amount Rs.15,53,304/-.

In the said para it is pointed out that for the period April 2019 to March 2022, there is a mismatch between ITC claimed and ITC available in GSTR 2A to the extent of IGST Rs.15,53,304/-

Tax Period	ITC Claimed in GSTR – 3B			ITC auto-drafted in GSTR-2A			Excess (+) in ITC (GSTR- 3B-GSTR-2A)		
	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
2019-2020	16,09,795	72,93,152	72,93,152	56,491	76,53,629	76,53,629	15,53,304	0.00	0.00
Total ITC to be reversed							15,53,304	0	0

Noticee submits that IGST ITC to the extent of Rs 11,16,496/- pertaining to F.Y. 2018-19 is availed in GSTR 3B of F.Y. 2019-20. The table below provides a summary of IGST ITC as per GSTR 3B and GSTR 2A for F.Y. 2018-19 and F.Y. 2019-20. Month-wise summary comparing the IGST Credit as per GSTR 2A and 3B is provided as **Annexure-1**

Year	IGST Credit Utilized in GSTR 3B	IGST Credit Availed in GSTR 2A	Balance Credit
2018-19	27,300	11,43,796	-11,16,496
2019-20	16,09,795	56,491	15,53,304
			4,36,808

In lieu of the above submissions it is requested to drop any further proceedings in this regards.

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

In the said para it is pointed out that the credit notes issued by the suppliers for the FY 2019-20, FY 2020-21, FY 2021-22 were not reversed according to section 34(1) & (2) read with section 16(2)(b) of CGST Act,2017 as provided below:

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Period	Value	IGST	CGST	SGST	Cess
2019-20	2,12,801	0	19152	19152	0
2020-21	1,77,826	0	16,004	16,004	0
2021-22	14,41,653	0	1,29,005	1,29,005	0
	18,36,780	**0**	**1,64,161**	**1,64,161**	**0**

In this regard, noticee submits that they deny the proposed contention since ITC on account of credit notes have already been reversed in form GSTR 3B. The table below provides the details of reversal made by the noticee.

Period	GST ITC involved in Credit Notes			Remarks	Annexure
	IGST	CGST	SGST		
2019-20	-	19,152	19,152	Reversal made in GSTR 3B of Sep-2020	2
2020-21	-	16,004	16,004	Reversal made in GSTR 3B of March-2021	3
2021-22	-	1,27,664	1,27,664	Reversal made in GSTR 3B of March - 2022	4

For the period F.Y. 2021-22, GST ITC on credit notes issued by suppliers is CGST Rs 1,29,005 and SGST Rs 1,29,005/-, and GST ITC reversed in table 4B(2) – ITC Reversed others of form GSTR 3B is CGST Rs 1,27,080 and SGST Rs 1,27,080/- The reason for difference of CGST Rs 1,925/- and SGST Rs 1,925/- is provided below.

Date	GSTIN	Name of the Party	Invoice Number	Taxable Value	CGST	SGST	Remakrs
15-Jun-21	36AABCF0191R1ZA	Future Generali India Insurance Company Limited	202136PNC0000169	9,659	869	869	Ineligible credit u/s. 17(5).
31-Mar-22	36AAEFM1459R1ZP	MODI REALTY MALLAPUR LLP	CN/10024	2,560	230	230	GST ITC for March -22 is reported as net of reversals on account of credit notes in Table 4A(5) of form GSTR 3B. GST reversal on account of credit notes by suppliers is not reported seperately in table 4B(2).
31-Mar-22	36AAEFM1459R1ZP	MODI REALTY MALLAPUR LLP	CN/10023	1,532	138	138	
31-Mar-22	36AAEFM1459R1ZP	MODI REALTY MALLAPUR LLP	CN/10022	1,542	216	216	

On the basis of above submissions, it is requested that since GST ITC reversal on account of credit notes issued by the suppliers is already made, any further proceedings in this regards be dropped immediately.

<u>Para 3- 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/-</u>

The said para points out that the noticee has claimed blocked credits as per Section 17(5) of CGST Act,2017 of Rs.1,78,950/-(CGST- Rs.89,475/- and SGST- Rs.89,475/- and are required to reverse the ITC involved along with applicable interest and penalty.

Year	Supplier Name	Taxable Value	CGST	SGST
2019-20	Fortune Multibranc Bodyshop	5,074	65,997	65,997
2020-21	SUP-Otis Elivators India Pvt. Ltd.	95,580	7,290	7,290
2021-22	360 Degree Wheels	1,48,000	16,188	16,188
			Total	**1,78,949**

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Noticee Submits that they have not utilized such ineligible ITC. The Cumulative ITC as per GSTR 2A is in excess of ITC availed in GSTR -3B for F.Y 2019-20, F.Y 2020- 21, F.Y 2021-22. The table below provides a summary of ITC availed in GSTR 3B (net of reversals) vs. ITC available as per GSTR 2A (net of credit notes).

							Values As per GSTR 9	
Year	ITC claimed As per GSTR 3B		Reversals		ITC As per GSTR 2A		Difference 3B-2A	
	CGST	SGST	CGST	SGST	CGST	SGST	CGST	SGST
2019-20	72,70,321	72,70,321	-	-	76,56,909	76,56,909	-3,86,588	-3,86,588
2020-21	59,25,364	59,25,364	4,61,683	4,61,683	55,21,881	55,21,881	-58,200	-58,200
2021-22	83,71,990	83,71,990	1,27,664	1,27,664	91,34,980	91,34,980	-8,90,654	-8,90,654
						Total	-13,35,442	-13,35,442

From the above summary, it can be distinctly established that ITC availed in GSTR 3B is less than ITC available as per GSTR 2A. This difference is on account of ineligible ITC reflecting in GTSR-2A, but not availed by the noticee. Therefore, Noticee Requests you to drop all the proceedings in this behalf.

Para 4: Non- payment of Late fee due to delayed filing of GSTR 1: Amount involved Rs.71,050/-

The said para alleges that late fees of amount Rs.71,050/- is due for payment for the period April,2020 to March,2022 for delayed filing of GSTR 1 returns.

Details of late fee payable due to late filing of GSTR-1 for the FY 2020-21 to 2021-22.					
Month	Due date	filing date	No.of days delaye	Late fees Rs.50/- per day.	
				CGST	SGST
Apr-20	30-06-2020	15-09-2020	77	1,925	1,925
May-20	30-06-2020	15-09-2020	77	1,925	1,925
Jun-20	11-07-2020	15-09-2020	66	1,650	1,650
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	1,200	1,200
Nov-20	11-12-2020	25-02-2021	76	1,900	1,900
Dec-20	11-01-2021	15-03-2021	63	1,575	1,575
Jan-21	11-02-2021	12-04-2021	60	1,500	1,500
Feb-21	11-03-2021	30-04-2021	50	1,250	1,250
Mar-21	11-04-2021	01-07-2021	81	2,025	2,025
Apr-21	11-05-2021	08-07-2021	58	1,450	1,450
May-21	11-06-2021	03-08-2021	53	1,325	1,325
Jun-21	11-07-2021	11-08-2021	31	775	775
Jul-21	11-08-2021	01-09-2021	21	525	525
Aug-21	11-09-2021	30-09-2021	19	475	475
Sep-21	11-10-2021	28-01-2022	109	2,725	2,725
Oct-21	11-11-2021	01-02-2022	82	2,050	2,050
Nov-21	11-12-2021	04-02-2022	55	1,375	1,375
Dec-21	11-01-2022	16-03-2022	64	1,600	1,600
Jan-22	11-02-2022	02-06-2022	111	2,775	2,775
Feb-22	11-03-2022	02-06-2022	83	2,075	2,075
Mar-22	11-04-2022	29-06-2022	79	1,975	1,975
				35,525	35,525

In this regards, the noticee submits that they are in agreement with the late fees liability for the period Apr-2020 to Mar-2022 amounting to CGST Rs 35,525/- and SGST Rs 35,525 and the same has been paid vide DRC-03 (.) dated (.) . Copy of DRC- 03 is enclosed as **Annexure .**It is hereby, requested to drop any further proceedings in regards to this matter.

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Para 5: Short payment of GST- Sales P&L Vs GSTR-3B. Amount involved Rs.1,27,49,239/-.

In this para it is pointed out that there is short payment of GST in noticee's GSTR 3B returns when compared with GST liability payable on receipts for construction services as per profit and loss account statement for the audit period, requiring noticee to pay short-paid GST amount of Rs. 1,27,40,239/- (CGST – Rs.63,70,120/- and SGST – Rs.63,70,120/-).

Financial Year	P&L Account	GSTR 3B	Differential Taxable Value	GST @18%
2021-22	11,62,00,069	10,07,62,528	1,54,37,541	27,78,757
2020-21	8,47,25,834	7,96,98,225	50,27,609	9,04,970
2019-20	11,35,58,481	6,32,44,525	5,03,13,956	90,56,512
		Total	**7,07,79,106**	**1,27,40,239**

Noticee submits that its principal business activity is Construction and development of real estate projects, each of such projects takes typically 3-5 years for completion.

For revenue recognition in financial statements on account of construction, they follow Percentage competition method in accordance with accounting standard 7.

"Recognition of Contract Revenue and Expenses

When the outcome of a construction contract can be estimated reliably, contract revenue and contract costs associated with the construction contract should be recognised as revenue and expenses respectively by reference to the stage of completion of the contract activity at the reporting date. An expected loss on the construction contract should be recognised as an expense immediately in accordance with paragraph 35."

In the context of Goods and Services Tax (GST) Returns, the taxable value is determined based on the demands raised on the customer for the progress in works as per the contract.

This inherent distinction in the methodology of revenue recognition between Goods and Service Tax Act, 2017 and the Income Tax Act, 1961, results in a difference of turnover of the project during its course. However, at the time of completion the sum of turnover from the beginning of the project to the completion shall be equal as per GST and IT.

The noticee submits that, it has under taken two projects i.e. Silver Oak Villas and Silver Oak Villas Phase III. Following are the duration of each of these projects

Project Name	Nature of the Project	Project Duration	Project Status
Silver Oak Villas.	Sale of Land & Construction Service.	F.Y 2017-18 to F.Y 2021-22	Completed.
Silver Oak Villas (Phase III).	Supply of Construction Services.	F.Y 2020-21	Work – In – Progress.

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Silver Oak Villas				
F.Y	Turnover As per GST			Turnover As per Financials
	Construction Services	Land	Total	Revenue Recognized
F.Y.2017-18	54,29,833	10,93,07,666	11,47,37,499	13,38,75,717
F.Y.2018-19	7,92,09,543	9,03,56,084	16,95,65,627	9,91,67,468
F.Y.2019-20	6,27,16,252	10,00,000	6,37,16,252	11,35,58,481
F.Y.2020-21	5,00,90,940	-	5,00,90,940	8,47,25,834
F.Y.2021-22	1,72,17,186	1,40,00,000	3,12,17,186	-19,99,997
F.Y.2022-23	-	-	-	-
Total	21,46,63,754	21,46,63,750	42,93,27,504	42,93,27,504

Silver Oak Villas Phase 3				
F.Y	Turnover As per GST			Turnover As per Financials
	Construction Services	Land	Toatal	Revenue Recognized
F.Y.2017-18		-	-	
F.Y.2018-19		-	-	
F.Y.2019-20		-	-	
F.Y.2020-21	2,85,65,100	-	2,85,65,100	
F.Y.2021-22	8,05,17,200	-	8,05,17,200	11,61,21,380
F.Y.2022-23	12,24,15,300	-	12,24,15,300	10,27,47,616
Total	23,14,97,600	-	23,14,97,600	21,88,68,996

Noticee submits a break up of its revenue from construction and other sources as recognized in financial statements in **Annexure 6** and Noticee submits a breakup of its revenue from construction and other sources as reported in GST returns in **Annexure 7** for F.Y. 2017-18 to F.Y. 2022-23.

Noticee submits that such difference in turnover as per Income tax and as per Goods And Services Tax is because of Following Reasons.

Reason 1: Timing difference in recognition of revenue receipts as per Income tax and Goods And Services Tax.

Explanation for Reason 1: It is submitted that during the initial stages of a project, when the majority of bookings are made, the turnover reported in the GSTR 3B exceeds the revenue recognized as per the Percentage of Completion method for Income Tax purposes. Contrarily, in subsequent years, as the project approaches completion, the revenue recognized according to the Percentage of Completion method surpasses the turnover reported in GSTR 3B. Consequently, the noticee urges for a comprehensive assessment when comparing revenue figures between financial statements and GSTR 3B.

Reason 2: Extra specifications charges collected from customer **AND** Sale of materials onsite have been reported as taxable supply under GST and the same is transferred to Work-In-Progress accounts in financial statements and not appearing as revenue on the face of the Profit and Loss A/c.

Finally, a comprehensive report spanning six fiscal years (from F.Y. 2017-18 to F.Y. 2022-23) has been presented below. Further, all the Financials for said period are attached as **Annexure 8**.

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Turnover	As per GST								As per Financials				Ext ra Spe cs	Othe rs
	Construction						Other		Construction		Other			
	Constructi on Revenue from Phase 1	Constructi on Revenue from Phase 3	Total Constructi on Revenue	Revenue towards Land	Extra Specifi cations	Materi al Sales	Taxable Income (Intrest from Customer s)	Exempt Income	Revenue Recognise d for Phase 1	Revenue Recognised for Phase 3	Taxable Income (Intrest from Custome rs)	Exempt I ncome		
2017-18	54,29,833	-	54,29,833	10,93,07,666				4,569	13,38,75,717			4,569		
2018-19	7,92,09,543	-	7,92,09,543	9,03,56,084			2,50,000	14,50,924	9,91,67,468		2,50,000	14,50,924		
2019-20	6,27,16,252	-	6,27,16,252	10,00,000	1,25,730		4,02,542	20,12,736	11,35,58,481		4,02,542	20,12,736		
2020-21	5,00,90,940	2,85,65,100	7,86,56,040	-	14,145	2,92,448	7,35,591	43,852	8,47,25,834	-	7,35,591	43,852		
2021-22	1,72,17,186	8,05,17,200	9,77,34,386	1,40,00,000	78,689	24,50,136	7,06,037	95,904	-19,99,997	11,61,21,380	7,06,037	95,904	78,689	
2022-23	-	12,24,15,300	12,24,15,300	-	5,70,564	6,19,053	5,29,661	2,10,056		10,27,47,616	5,29,661	2,10,056		83,196
	21,46,63,754	23,14,97,600	44,61,61,354	21,46,63,750	7,89,128	33,61,636	26,23,831	38,18,041	42,93,27,504	21,88,68,996	26,23,831	38,18,041	78,689	83,196

Noticee requests to have a holistic approach while comparing revenue recognized as per financials and GST returns and in reference with all such above submissions noticee pleads to drop all the proceedings on this behalf.

<u>Para 6: Non-payment of GST amount received for provision of amenities:</u> <u>Amount involved Rs.1,00,54,589/-</u>

In this para it is alleged that the amounts received under 'other amount' along with construction services in audit period for provision of amenities are not reported in GSTR 3B and Such provision of amenities is supply in terms of section 7 and section 9 of CGST Act, 2017 and GST is leviable under section 9 of the CGST Act,2017.

The Noticee Submits that such other amounts collected along with construction services are collected towards GST @18%, extra spects Taxable, Interest Received from Customer, and Water, Electricity & registration Charges only as pure agent for further payments to various authorities. Detailed Break up for such other amounts collected are attached as **Annexure 9.**

Rule 33 of CGST Rules,2017 enumerates provisions regarding pure agent

"33.Value of supply of services in case of pure agent.- Notwithstanding anything contained in the provisions of this Chapter, the expenditure or costs incurred by a supplier as a pure agent of the recipient of supply shall be excluded from the value of supply, if all the following conditions are satisfied, namely,-

1. *the supplier acts as a pure agent of the recipient of the supply, when he makes the payment to the third party on authorisation by such recipient;*
2. *the payment made by the pure agent on behalf of the recipient of supply has been separately indicated in the invoice issued by the pure agent to the recipient of service; and*
3. *the supplies procured by the pure agent from the third party as a pure agent of the recipient of supply are in addition to the services he supplies on his own account.*

Explanation.- For the purposes of this rule, the expression —pure agent‖ means a person who-

(a) enters into a contractual agreement with the recipient of supply to act as his pure agent to incur expenditure or costs in the course of supply of goods or services or both;

(b) neither intends to hold nor holds any title to the goods or services or both so procured or supplied as pure agent of the recipient of supply;

(c) does not use for his own interest such goods or services so procured; and

(d) receives only the actual amount incurred to procure such goods or services in addition to the amount received for supply he provides on his own account".

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Therefore, Noticee requests to drop all the proceeding in this behalf.

The noticee reserves the right to add, to withdraw, to correct, to change, to delete, to modify any submissions at the time of Personal Hearing in the Principal of Natural Justice.

Thanking you

Yours faithfully
For SILVER OAK VILLAS LLP

SILVER OAK VILLAS LLP SEC'BAD.

Authorised Signatory

Encl.: Annexures

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

ARN :AD360124022481L

Date :29/01/2024

1.	GSTIN	36ADBFS3288A2Z7	
2.	Name	SILVER OAK VILLAS LLP	
3.	Cause of Payment	Voluntary	
4.	Section under which voluntary payment is made	73(5)	
5.	Details of show cause notice, if payment is made within 30 days of its issue	Reference No:NA	Date Of issue:NA
6.	Financial Year	2020-2022	
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)		

Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty,if applicable	Fee	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	APR 2020-MAR 2021	CGST	Telangana	0.00	0.00	0.00	16,400.00	0.00	16,400.00	Cash	DC3601240198287	29/01/2024
2.	APR 2020-MAR 2021	SGST	Telangana	0.00	0.00	0.00	16,400.00	0.00	16,400.00	Cash	DC3601240198287	29/01/2024
3.	APR 2021-MAR 2022	CGST	Telangana	0.00	0.00	0.00	19,125.00	0.00	19,125.00	Cash	DC3601240198287	29/01/2024
4.	APR 2021-MAR 2022	SGST	Telangana	0.00	0.00	0.00	19,125.00	0.00	19,125.00	Cash	DC3601240198287	29/01/2024

8. Reasons, if any -

Towards payment made to GSTR-1 Late filling fees vide Audit Commisionerate - II raised para No. 4 vide Spot Memo No.

GADT/CNG/ADT/GST/2022-Gr passed By The Superindentent Group 14, Audit Commissionerate

9. Verification -

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom .

Signature of Authorized Signatory
Name: SOHAM MODI
Designation: Designated Partner
Date: 29/01/2024

Annexure - IX

Vila No.	Unit Area	Land Area	Buyer Name	Sale Amount	sales deed value	Construction Value	GST 18%	Extra Spects Taxable	Interest Received from Customer	Water, Electricity & Registration Charges	Other Amount	Total Receipts
101	2040	165	cuddapah Rangamma Rangaswamy	84,20,000	50,52,000	33,68,000	6,07,244	5,579		22,448	6,35,271	90,55,271
102	2040	161	Bellamkonda Pavani	83,00,000	49,80,000	33,20,000	6,00,992	18,847		22,448	6,42,287	89,42,287
103	2040	161	Chunduri Thejovathi	83,00,000	49,80,000	33,20,000	5,97,600			3,601	6,01,201	89,05,201
104	2040	161	K.N.S.S.S.Srinivas & K. Rekha	83,00,000	49,80,000	33,20,000	6,06,754	50,854		22,446	6,80,054	89,80,056
105	2040	161	Guduru Naresh	71,00,000	42,60,000	28,40,000	5,11,200			21,034	5,32,234	76,33,700
106	2040	161	G Subramanian G Sangeeta	84,00,000	50,40,000	33,60,000	6,09,077	23,762		22,448	6,55,287	90,55,287
107	2040	161	Deepti Satya Prasad	78,00,000	46,80,000	31,20,000	5,67,083	30,463		22,448	6,19,994	84,19,994
108	2040	161	Pradeep Mashetti	91,00,000	54,60,000	36,40,000	6,70,795	36,638	50,000	14,038	7,71,471	98,71,471
109	2040	161	Tirupati Pavan Kumar	85,00,000	51,00,000	34,00,000	6,12,000			27,548	6,39,548	91,39,548
110	2040	161	Azghar Hussain Mohammed	82,00,000	49,20,000	32,80,000	5,98,427	44,593		22,448	6,65,468	88,65,468
111	2040	161	Pasupuleti Narayana	88,00,000	52,80,000	35,20,000	6,58,473	13,186	1,25,000	-52	7,96,607	95,96,607
112	2040	161	Neti Gopala Krishna Murthy	83,00,000	49,80,000	33,20,000	6,05,041	41,340		23,038	6,69,419	89,68,824
113	2040	161	Sanjeeva Reddy & Srinivas Reddy	1,09,00,000	65,40,000	43,60,000	8,07,551	51,393	75,000	76,156	10,10,100	1,19,10,100
114	2040	171	Bathula Pramada Rani	85,00,000	51,00,000	34,00,000	6,15,997	22,206		6,97,449	13,35,652	98,35,652
115	2040	178	Savaram Ram Mohana Rao	91,10,000	54,66,000	36,44,000	6,68,503	69,905		24,218	7,62,626	98,70,856
116	2040	161	Iruvanti Ram Aakarsh	83,00,000	49,80,000	33,20,000	5,97,600			2,47,500	8,45,100	91,45,100
117	2040	161	Shaik Farooq Abdullah	83,00,000	49,80,000	33,20,000	6,00,787	17,704		22,448	6,40,939	89,40,939
118	2040	161	Theruthomala Shashidar	83,00,000	49,80,000	33,20,000	6,08,092	58,290		24,789	6,91,171	89,91,171
119	2040	161	Mr. V. V. N. S. Ramachandra Murthy	99,25,000	59,55,000	39,70,000	7,14,600				5,08,950	1,08,39,000
120	2040	161	Vemula Venkateshwar Rao	83,00,000	49,80,000	33,20,000	6,42,600		2,50,000		8,70,048	91,70,099
121	2040	161	Srinivas Dutt	91,00,000	54,60,000	36,40,000	6,55,200			10,870	6,66,070	97,66,070
122	2040	161	Sankalp Gabbita	82,00,000	49,20,000	32,80,000	6,00,417	55,650		22,448	6,78,515	88,78,515
123	2040	161	Sandya Rani Lingampally	88,50,000	53,10,000	35,40,000	6,37,200				6,08,274	94,58,220
124	2040	161	Mrs BhimanaVajhula Hymavathi	85,00,000	51,00,000	34,00,000	6,21,919	55,107		64,823	7,41,849	92,41,849
125	2040	161	Chandra kala	88,50,000	53,10,000	35,40,000	6,37,200				6,03,825	94,53,235
126	2040	161	Mannava RamaKrishna	82,00,000	49,20,000	32,80,000	6,02,162	65,345		24,808	6,92,315	88,92,315
127	2040	161	Ms. Anubha Mathew	82,00,000	49,20,000	32,80,000	5,92,746	13,036		22,448	6,28,230	88,28,176
128	2040	163	Anuradha .Kothapalli	98,10,000	58,86,000	39,24,000	7,10,211	21,614		22,448	7,54,273	1,05,64,273
129	2040	165	Hanumanth Shangrala	1,01,20,000	60,72,000	40,48,000	7,37,923	51,574		22,448	8,11,945	1,09,31,945
130	2040	161	Pankaj Kumar Goel Nidhi Goel	83,00,000	49,80,000	33,20,000	5,99,064	8,133		22,448	6,29,645	89,29,645
131	2040	161	Bishwjeet Kumar Baby Singh	83,00,000	49,80,000	33,20,000	6,06,391	48,839		22,448	6,77,678	89,77,678
132	2040	161	Prashant Narayanrao Bawankar	83,00,000	49,80,000	33,20,000	6,02,432	26,842		22,448	6,51,722	89,51,772
133	2040	161	Sadanand Bhojak	83,00,000	49,80,000	33,20,000	6,07,679	55,995		27,168	6,90,842	89,88,482
134	2040	161	Tangirala Jaya Durga Bhavani	87,00,000	52,20,000	34,80,000	6,31,458	28,102		22,449	6,82,009	93,82,009
135	2040	161	Nasani Narender	91,00,000	54,60,000	36,40,000	6,81,433	45,739	1,00,000	7,516	8,34,688	99,34,688
136	2040	161	Rapolu Arun Bhardwaj	1,25,00,000	75,00,000	50,00,000	9,00,000				240	12,25,000
137	2040	161	Uday kiran Aelagandula	90,00,000	54,00,000	36,00,000	6,61,366	74,256		23,948	7,59,570	97,58,070
138	2040	161	Venkatesh Vaddepally	90,00,000	54,00,000	36,00,000	6,49,938	10,768		22,698	6,83,404	96,83,404
139	2040	161	Vishal Bharath & Mounika	91,00,000	54,60,000	36,40,000	6,72,954	98,632		22,448	7,94,034	98,94,052
140	2040	161	Bokka Rajender Reddy	1,29,00,000	77,40,000	51,60,000	9,28,800				240	97,25,000
141	2040	161	kUSUMA Mahender Kusuma	91,50,000	54,90,000	36,60,000	6,68,538	54,099		76,978	7,99,615	99,49,615
142	2040	161	Shalina Nair	91,00,000	54,60,000	36,40,000	6,55,200				6,46,728	97,46,728
143	2040	161	Madhunakar Gottipamula	90,00,000	54,00,000	36,00,000	6,50,039	11,328			5,84,066	95,83,816

144	2040	161	Supriya .Mrs	90,70,000	54,42,000	36,28,000	7,25,760	4,000	4,00,000	13,388	11,43,148	1,02,13,148
145	2040	161	Avinash Navaratna	91,00,000	54,60,000	36,40,000	6,57,562	13,124		76,978	7,47,664	98,47,664
146	2040	161	NSVS Sai Srinivas & N. Anuradha	1,23,75,000	74,25,000	49,50,000	8,91,000				8,30,107	1,32,05,180
148	2040	172	Rajendhar Kodepaka	89,30,000	53,58,000	35,72,000	6,42,960			240	6,43,200	73,67,000
149	2040	161	siri kelothu	86,00,000	51,60,000	34,40,000	6,19,200			58,702	6,77,902	92,77,914
150	2040	161	Ramesh Babu	86,00,000	51,60,000	34,40,000	6,19,200				4,37,640	92,25,001
151	2040	161	Raghavendra EVSS	1,14,00,000	68,40,000	45,60,000	8,20,800				7,82,680	1,21,82,680
152	2040	161	Pradeep .Mr	93,81,000	56,28,600	37,52,400	6,82,654	40,121		43,364	7,66,139	1,01,47,139
153	2040	161	Mamta Tiwari	91,00,000	54,60,000	36,40,000	6,55,200			1,794	6,56,994	97,56,994
154	2040	161	Ravi N	91,00,000	54,60,000	36,40,000	6,55,200				6,19,440	95,08,815
155	2040	161	Swetha Jakka/ Vijay	88,50,000	53,10,000	35,40,000	6,41,555	24,194		22,448	6,88,197	95,38,197
156	2040	161	Arun Akella	73,50,000	44,10,000	29,40,000	5,29,200			3,800	5,33,000	78,83,000
157	2040	161	Joharapuram Rafiq	88,50,000	53,10,000	35,40,000	6,50,974	76,520		24,748	7,52,242	96,02,242
158	2040	161	B. Chandrakala / Lenin Kumar	98,00,000	58,80,000	39,20,000	7,59,600		3,00,000		10,02,793	1,08,09,462
159	2040	161	laxman Noonsavath	86,00,000	51,60,000	34,40,000	6,37,623	2,351	1,00,000	61,102	8,01,076	94,01,075
160	2040	161	Srinivasa Rao	77,25,000	46,35,000	30,90,000	5,56,200				4,69,587	81,98,000
161	2040	161	Tapan KV	1,09,00,000	65,40,000	43,60,000	7,84,800			81,614	8,66,414	1,17,95,528
162	2040	161	Kodukula Srinivasa Rao / Sudharshan	78,50,000	47,10,000	31,40,000	5,65,200			2,75,000	8,40,200	86,90,200
163	2040	161	Phani Shankar	97,00,000	58,20,000	38,80,000	7,09,316	60,645		76,978	8,46,939	1,05,46,939
164	2040	161	Naga Sai Aditya	83,00,000	49,80,000	33,20,000	5,97,600			4,35,560	10,33,160	93,33,160
165	2040	161	Karna s Mehta	50,00,000	30,00,000	20,00,000	3,60,000				3,24,240	42,60,307
166	2040	161	Sreedhar Subbarao Amere	1,08,75,000	65,25,000	43,50,000	7,95,567	69,816		24,224	8,89,607	1,17,64,607
167	2040	161	Juny Escolas Dsouza	1,28,50,000	77,10,000	51,40,000	9,25,200			72,894	9,98,094	1,38,44,891
168	2040	161	K. Savitri Chatarji	1,09,00,000	65,40,000	43,60,000	7,95,339	58,548		1,18,521	9,72,408	1,18,72,408
169	2040	161	K. Shailesh & K. Srikanth	1,13,50,000	68,10,000	45,40,000	8,17,200				5,86,140	1,11,50,000
170	2040	161	Veena Bhat	1,04,00,000	62,40,000	41,60,000	7,48,800				5,34,840	1,11,27,672
171	2040	161	K. Sohit & K. Hymavathi	1,14,00,000	68,40,000	45,60,000	8,20,800				5,88,840	1,12,00,000
174	2040	161	Sunder Rao	1,00,00,000	60,00,000	40,00,000	7,32,323	68,463		22,449	8,23,235	1,08,23,281
175	2040	161	Koneti Nanaji	1,08,75,000	65,25,000	43,50,000	7,83,000				5,60,490	1,08,75,000
176	2040	161	G Sarada	1,00,00,000	60,00,000	40,00,000	7,29,745	54,141		22,688	8,06,574	1,08,06,834
177	2040	161	Shashank .K Sabitha	85,00,000	51,00,000	34,00,000	6,12,000				4,32,240	85,00,000
178	2040	161	saritha thittappillil Krishnan	1,24,00,000	74,40,000	49,60,000	8,92,800				2,14,440	1,23,84,000
179	2040	161	Surya Prasad Rao	98,00,000	58,80,000	39,20,000	7,05,600				5,02,440	1,05,30,600
180	2040	161	Rajiv Das	98,00,000	58,80,000	39,20,000	7,16,721	61,785		22,448	8,00,954	1,06,00,954
181	2040	161	Phanindranath .R	96,00,000	57,60,000	38,40,000	6,96,730	30,724		51,220	7,78,674	1,03,78,675
182	2040	161	Sesha giri	99,50,000	59,70,000	39,80,000	7,23,335	38,527		22,448	7,84,310	1,07,34,310
183	2040	161	Prasad Dasari	1,00,00,000	60,00,000	40,00,000	7,20,503	2,795		81,808	8,05,106	1,08,05,106
184	2040	161	Prasanna Venkatesh Sridhar	1,00,00,000	60,00,000	40,00,000	7,20,000			0	7,20,000	1,07,20,000
185	2040	161	Udigiri Charan Kumar	1,00,00,000	60,00,000	40,00,000	7,20,000			25,878	7,45,878	1,07,45,878
199	2040	180	Bejati Arun Prathik	87,00,000	52,20,000	34,80,000	6,26,400				0	93,19,724
200	2040	161	Tushar Gopal Jangle	1,42,00,000	85,20,000	56,80,000	10,22,400				0	75,00,000
208	2040	195	Mortagage	0			0			0	0	0
209	2040	181	Mortagage	0			0			0	0	0
210	2040	177	Mortagage	0			0			0	0	0
211	2040	176	Mortagage	0			0			0	0	0
212	2040	184	Mortagage	0			0			0	0	0

213	2040	214	Mortagage	0			0			0	0	0
				78,19,16,000	46,91,49,600	31,27,66,400	5,68,76,755	18,15,573	14,00,000	34,17,587	5,72,00,236	