

Annexure - II

सेंट्रल टैक्स एवम् कस्टम उप/सहायक आयुक्त का कार्यालय
OFFICE OF THE DEPUTY/ASSISTANT COMMISSIONER OF CENTRAL TAX AND CUSTOMS
सिकंदराबाद माल एवम् सेवा कर मंडल & सिकंदराबाद माल एवम् सेवा कर आयुक्तालय
SECUNDERABAD GST DIVISION & SECUNDERABAD COMMISSIONERATE
पता: "सलीक सीनेट", गेट. 2-4-416 & 417, रामगोपालपेट, एम.जी.रोड सिकंदराबाद 500003
ADD: "SALIK SENATE", D. No. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD 500003
Contact No. 7901243130 email- cgst.secdia@gov.in

C. NO. V/24/15/02/2018-Adjn

Date: 16.04.2018

SHOW CAUSE NOTICE

(Notice under Section 73(1A) of the Finance Act, 1994)

Sub: Service Tax – M/s Modi & Modi Constructions, Hyderabad – Non-Payment of Service Tax during the period April 2015 to June 2017- Issue of Show Cause Notice – Regarding.

M/s Modi & Modi Constructions., 5-4-187/3& 4, 2nd FLOOR soham Mansion, M.G. Road, Secunderabad - 500 003 (hereinafter referred to as 'M/ s. MMC' or "the Assessee" for short) have registered themselves with the service tax Department vide Registration No. AAKFM7214NST001, for payment of service Tax Under the categories of "Works contract service" and "construction of Residential complex service".

2. As seen from the records, the asses entered into 1) Sale deed for sale of undivided portion of land together with semi-finished portion of the flat and 2) Agreement for construction, with their customers. On execution of the sale deed the right in a property got transferred to the customer, hence the construction service rendered by the assessee thereafter to their customers under agreement of construction are taxable under service tax as there exists service provider and receiver relationship between them. As transfer of property in goods in execution of the said construction agreements is involved, it appears that the services rendered by them after execution of sale deed against agreements of construction to each of their customers to whom the land was already sold are taxable services under "Works Contract Service".

3. Accordingly, the following Show Cause Notice had been issued to the Assessee:

SL.NO.	SCN OR NO. & date	Period	Amount of Service Tax demanded (Rs.)	OIO NO. Date
1.	HQPOR No.34/2010-Adjn(ST) dated 12.04.2010	2009	6,04,187/-	45/2010-ST Dt.29.10.2010 (Confirmed)
2	OR No. 59/2011-Adjn (ST) Gr.X Dt.23.04.2011	2010	12,06,447/-	48/2012-Adjn(ST) ADC Dt.31.08.2012 (Confirmed)
3	OR No.53/2012-Adjn (ADC) Dt.24.04.2012	2011	27,61,048/-	Pending Adjudication
4	OR No.81/2013-Adjn (ST) (ADC) Dt.02.12.2013	01/2012 to 06/2012	11,87,407/-	Pending Adjudication
5	OR No.109/2014 Adjn (ST) (JC) Dt.24.09.2014	07/2012 to 03/2014	38,35,321/-	Pending Adjudication
6	OR No. 25/2016-Adjn (ST) (JC) Dt.18.04.2016	04/2014 to 03/2015	6,30,349/-	Pending Adjudication

4. As per the information furnished by the Assessee vide their letter dated 15.02.2018 received by the jurisdictional Range Superintendent on 16.02.2018, it is seen that "the Assessee" have rendered taxable services under the category of "Works Contract Services" during the period April, 2015 to June, 2017. The Assessee had rendered services for a taxable value of Rs.7,50,49,757/- (Rupees Seven Crores Fifty Lakhs Forty Nine Thousand Seven hundred and Fifty Seven only). After deduction of VAT of Rs.40,12,405/- the taxable value works out to Rs.7,10,37,352/- (Rupees Seven Crores Ten Lakhs Thirty Seven Thousand Three hundred and Fifty Two only) on which service tax (including Cesses) works out to Rs.42,07,651/- for services rendered during the said period, as detailed in the Annexure enclosed to this notice.

5. Vide Finance Act, 2012, sub section (1A) was inserted in Section 73 which read as under:

SECTION 73(1A) – Notwithstanding anything contained in sub-section (1), the Central Excise Officer may serve, subsequent to any notice or notices served under that sub-section, a statement, containing the details of service tax not levied or paid or short levied or short paid or erroneously refunded for the subsequent period, on the person chargeable to service tax, then, service of such statement shall be deemed to be service of notice on such person, subject to the condition that the grounds relied upon for the subsequent period are same as are mentioned in the earlier notices.

6. The section 65B, 66B, 66D as inserted in the Finance Act, 1994 by the Finance Act, 2012 w.e.f. 01.07.2012 are reproduced below:

6.1. *SECTION 65B (44): "service" means any activity carried out by person for another for consideration, and includes a declared service, but shall not include – (a) an activity which constitutes merely, (i) a transfer of title in goods or immovable property, by way of Sale, gift or in any other manner; or (ii) a transaction in money or actionable claim; (b) a provision of service by an employee to the employer in the course of or in relation to his employment; (c) fees taken in any Court or tribunal established under any law for the time being in force.*

6.2. *SECTION 66B.- There shall be levied a tax (hereinafter referred to as the service tax) at the rate of twelve per cent on the value of all services, other than those services specified in the negative list, provided or agreed to be provided in the taxable territory by one person another and collected in such manner as may be prescribed.*

6.3. *SECTION 66D:* Contains the negative list of services. It appears that services provided by the Assessee are not covered under any of the services listed therein.

6.4. *SECTION 66E:* Contains declared service and work contract is covered under 66E(h) of the Finance Act, 1994.

6.5. Further, Notification No.25/2012-ST, dated 20.06.2012, as amended specified services which were exempt from payment of Service Tax. It appears that services provided by the Assessee are not covered under any of the services listed therein.

7. The grounds as explained in the Saw Cause cum demand notices issued above are also applicable to the present case; the legal position in so far as 'Works Contract Service' is concerned, the said service and its taxability as defined under Sub-clause (zzzz) of Clause 105 of Section 65 of the Finance Act, 1994 as existed before 01.07.2012 stands now covered by 65B (54) whereby the said Service being declared service under Section 66E(h) of Finance Act, 1994 and for not being in the Negative List prescribed under 66D, continues to be a taxable service. But for the said changes in legal provision, the status of Service and the corresponding tax liability remained same. Hence, this statement of demand / show because notice is issued in terms of Section 73(1A) of the Finance Act, 1994 for the period April, 2015 to June, 2017.

8. In view of the above, M/s. Modi & Modi Constructions, Hyderabad are hereby required to show cause to the Assistant Commissioner of Central Tax & Central Excise, Office of the Assistant Commissioner of Central Tax, Secunderabad GST Division, Secunderabad GST Commissionerate, D.No. 2-4-416&417, 1st Floor, Salike Senate, Ramgopalpet, M.G Road, Hyderabad, within 30(thirty) days of receipt of this notice as to why:-

i). an amount of Rs.42,07,651/- (Rupees Forty-Two Lakh Seven Thousand Six hundred and Fifty One only) (including Cesses) should not be demanded as per Para-4 above towards "Works Contract Service" rendered by them during April, 2015 to June, 2017, in terms of Section 73 (1) of the Finance Act, 1994; on the grounds discussed supra; and

ii). Interest should not be demand at (i) above, under Section 75 of the finance Act, 1994; and

iii) Penalty should not be imposed on them under Section 76 of the Finance Act, 1994, for the contravention of Rules and Provisions of the Finance Act, 1994; and

iv). Penalty should not be imposed on them under Section 77 of the Finance Act, 1994.

9. M/s MMC, are required to Produce all the evidence upon which they intend to rely in their defense while showing cause. They are also required to indicate in their written reply whether they wish to be heard in person before the case is adjudicated.

10. If no cause is shown against the action proposed to be taken within the stipulated time and if the noticee does not appear for the personal hearing on the appointed day, then it will be presumed that they do not have anything to state in their defense and the case will be decided on merits on the basis of evidence available on records.

11. This Notice is issued without prejudice to any other action that has been or may be taken against the noticee / others under this Act or under any other law for the time being in force in India.

12. The provisions of the Finance Act, 1994 as discussed above are validated under the provisions of Section 174 of the Central Goods and Services Tax Act, 2017.

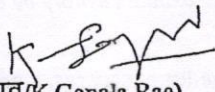
13. Reliance for issue of this Notice is placed on the following:

(i) Assessee's letter dated 15.02.2018 received by the Jurisdictional Range Superintendent on 16.02.2018, in which Service Tax consolidated statement is provided.

(ii) ST3 Returns for the period 2015-16, 2016-17 and 2017-18 (up to June, 2017)

Place: Secunderabad

Date: 16.04.2018


(के गोपाल राव/K Gopala Rao)
सहायक आयुक्त/Assistant Commissioner
सिकंदराबाद मण्डल/Secunderabad Division

To
M/s. Modi & Modi Constructions,
Address; 5-4-187/3 & 4, 2nd Floor,
Soham Mansion, M.G. Road,
Secunderabad- 500 003.

Copy to:

1. The Superintendent of Central Tax, Central Excise and Service Tax, Ramgopalpet Range-II, Secunderabad GST Division, Secunderabad Commissionerate, with direction to serve the Notice on the assessee and submit dated Acknowledgment to this office.
2. The Commissioner of Central Tax, Central Excise and Service Tax, Secunderabad Commissionerate, Hyderabad. (By name to the Superintendent of Central Tax, Central Excise and Service Tax, (Adjudication) for information).

ANNEXURE TO THE SHOW CAUSE NOTICE C. No. V/24/15/02/2018-Adjn DATED 16.04.2018 -
M/S MODI AND MODI CONSTRUCTIONS:-

	Before Occupancy Certificate is obtained			Total (Rs)
	2015-16	2016-17	2017-18 (Up to June, 2017)	
Gross Receipts	17014886	58034871	0	75049757
Construction Agreement value	3244250	182350	0	3426600
Gross Sale Deed Value	11822750	54196118	0	66018868
Less: VAT & Registration	1114904	2897501	0	4012405
Net Taxable Value (Net of VAT)	15899982	55137370	0	71037352
Tax Rate	345932@4.944%	2242874@5.80%	0	147190
	7671669@5.60%	52894496@6.00%	0	3603283
	7882381@5.80%	0	0	457178
Service Tax Payable	903894	3303757	0	4207651

[Signature]
16.04.2018

Annexure - M

Nilgiri Homes

(Owned & Developed by Modi & Modi Constructions)
 Sy. No. 128, 129, 132-136,
 Rampally, Keesara Mandal,
 Hyderabad.
 Phone: +91-40-64530888

Marketed by:



MODI
 PROPERTIES &
 INVESTMENTS PVT. LTD.
 5-4-187/3 & 4, II floor, M.
 Secunderabad - 500 003
 Phone : +91-40-6633555
 Fax : +91-40-27544051
 Email : info@modiproperties.com

BOOKING FORM

Name of Purchaser:	ANUPAMA PAKA		
Name of father/spouse:	Y. MANOHAR		Age 38
Address:	HIND-D-3, TSGENCO COLONY, OLD PALVANCHA, DIST: KHAMMAM - 507154		
Occupation:	GOVT. EMPLOYEE		
Phone	Office	Home	2491837641
	Mobile: 9008002641	Email	anp.210364@gmail.com
Plot No.	85	Plot Area 17 Sq. yds.	Built-up Area 1657
Total Sale Consideration:	Rs. 38,00,000		
(in words)	Rupees THIRTY EIGHT LAKHS ONLY		
Type of House	☐ Detached Bungalow ☐ Semi Detached Bungalow ☒ Row House		
Payment Terms	Booking Amount Rs. 25,00,000/-	Receipt no. & date: 176	
Installment No.	Due Date	Amount	
1.	28.5.2016	RS. 2,00,000	
2.	28.6.2016	RS. 5,70,000	
3.	28.7.2016	RS. 10,50,000	
4.	WITHIN 7 DAYS COMPLETING FLOORING		RS. 17,54,000
5.	BATHROOM TILES, DOORS, WINDOWS		
6.	2% INTEREST ON		
7.			
8.	ON COMPLETION		RS. 2,00,000
9.			
10.			
Payment Scheme	☒ Housing Loan ☐ Installment Scheme		
Remarks	REGISTRATION VAT, S.TAX & STAMP DUTY EXTRA		
	PPT.No.	254 A	

I HEREBY DECLARE THAT I HAVE GONE THROUGH AND UNDERSTOOD THE TERMS AND CONDITIONS MENTIONED OVERLEAF AND SHALL ABIDE BY THE SAME

Date: 28.05.2016
 Place: HYDERABAD
 Booked by: RAMANA

Signature of Purchaser

For Modi Properties & Investments Pvt. Ltd.

Signature

A130

Annexure 2

ఆంధ్రప్రదేశ్

7536 రహదారి పనుల నిర్మాణం మరియు రవాణా
 నం. 7536 రహదారి పనుల నిర్మాణం మరియు రవాణా
 క్రిమి / క్రిమి Ropy: K. Ananthulu road

ఈ దిగువ ఉదహరించిన రహదారి పనుల నిర్మాణం మరియు రవాణా పుచ్చుకోవబడింది.

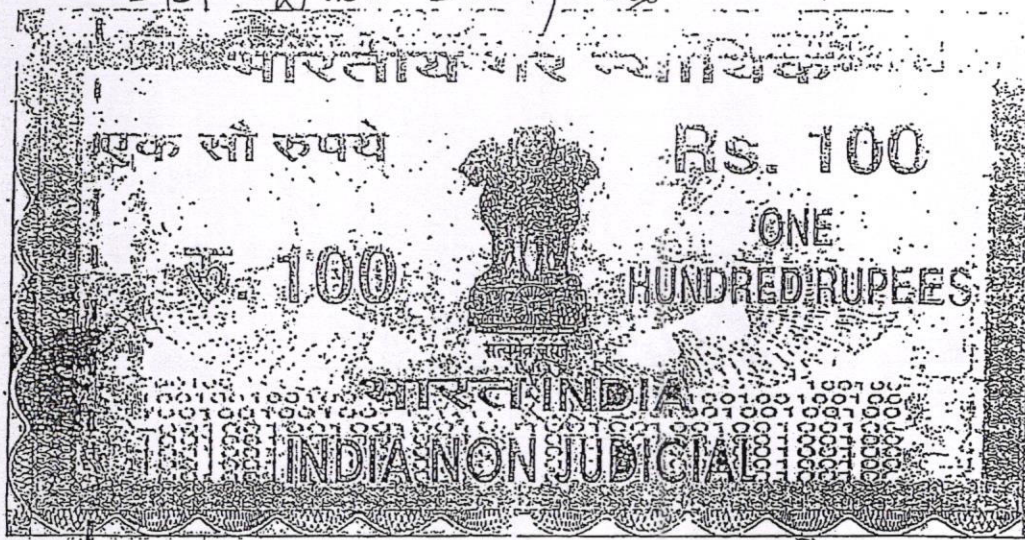
రహదారి పనుల నిర్మాణం	3800000	24/2	1
రహదారి పనుల నిర్మాణం	3800000	4/8	Rampful
హైవే పనుల నిర్మాణం	160		
రహదారి పనుల నిర్మాణం	3800000	Vat - 40000	
రిజిస్ట్రేషన్ రుసుము	19000	8/8	
లోటు స్టాంపు (D.S.D.)	150000	8/8	
G.H. (T.D.)	100	17400000000	
యూజర్ ఛార్జీలు	50000	1/8	
ఆదనపు షీట్లు	1		
5 x	50000		
మొత్తం	2280000		

(అక్షరాల) 12/8
 వానమ లేది
 సహాయకు మా (ప్రతి)
 సహాయకు మా (ప్రతి)

If Document is not claimed within 10 days from the date of Registration, sale custody fee of Rs. 500/- for every thirty days or part thereof, if in excess of 10 days subject to maximum of Rs. 500/- will be levied.

Annexure - r111

3151 W.30. 3802/2016



SCANNED

తెలంగాణ TELANGANA

S.No. 198 Date: 24-02-2016

Sold to: RAMESH

S/o.: NARSING RAO

For Whom: MODI & MODI CONSTRUCTIONS

A 046591

SHRAVANI
LICENSED STAMP VENDOR
LIC.No.15-31-029/2013,
R.No. 15-31-027/2016
House on P.No.21, W.S.Colony,
R.R.Dist-501512. Ph:7842562342

SALE DEED

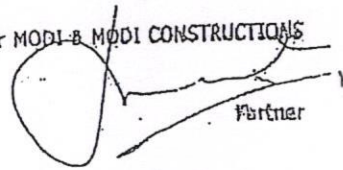
This Deed is made and executed on this the 4th day of Aug 2016 at SRO, Kapra, Ranga Reddy District by:

M/s. MODI & MODI CONSTRUCTIONS a registered partnership firm having its office at 5-4-187/3 & 4, II Floor, Soham Mansion, M. G. Road, Secunderabad - 500 003 represented by its Managing Partner Mr. Soham Modi, Son of Late Satish Modi, aged about 46 years, Occupation: Business, resident of Plot No. 280, Road No. 25, Jubilee Hills, Hyderabad, hereinafter referred to as the Vendor (which term shall mean and include its successors in office, administrators, executors / nominees / assignees, etc.)

IN FAVOUR OF

Mrs. Anupama Paaka Wife of Mr. Y. Manohar, aged about 32 years, residing at H. No. D-3, T. S. Genco Colony, Old Palvancha, Khammam District - 507 154, hereinafter referred to as the Vendee (which term shall mean and include his / her heirs, legal representatives, administrators, executors, successor in interest, assignee, etc).

For MODI & MODI CONSTRUCTIONS

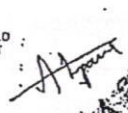
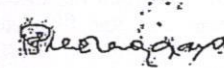

Partner

A132

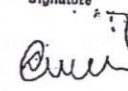
Presentation Endorsement:

Presented in the Office of the Joint Sub-Registrar, Kapra along with the Photographs & Thumb Impressions as required Under Section 32-A of Registration Act, 1908 and fee of Rs. 19000/- paid between the hours of 1 and 2 on the 12th day of AUG, 2016 by Sri Soham Modi

Execution admitted by (Details of all Executants/Claimants under Sec 32A):

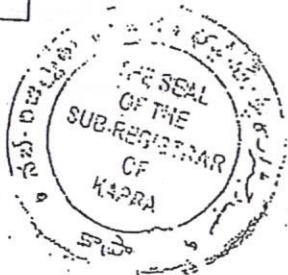
Sl No	Code	Thumb Impression	Photo	Address	Signature/Ink Thumb Impression
1	CL			ANUPAMA PANKA W/O. Y. MANOHAR H.NO. 3 T.S. GENCO CLY, OLD PALVANCHI KHAMMAM DIST	
2	EX			GPA FOR PRESENTING DOCT K. PRABHAKAR REDDY S/O. K. PADMA REDDY 5-4-187/34 11 FLOOR, SOHAM MANSION M.G. ROAD SEC BAD	

Identified by Witness:

Sl No	Thumb Impression	Photo	Name & Address	Signature
1			D. KOMARAJIAH H.NO. 6- 41, GHATKESAR, R.R. DIST.	
2			P. DAYADHEENAM H.NO. 10-A-35, SUPRABHAT TOWNSHIP, KORREMULA, GHATKESAR, R.R. DIST.	

12th day of August, 2016

Signature of Joint Sub-Registrar
Kapra



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A133

WHEREAS:

- A) The Vendor is the absolute owner and possessor of the land admeasuring about Ac.6-28 Gts. forming part of Sy. Nos. 128, 129, 132, 133, 134, 135 & 136 situated at Rampally Village, Keesara Mandal, Ranga Reddy District by virtue of various registered sale deeds as given hereunder and hereinafter referred to as the Schedule Land.

Sl. No.	Sale Deed Doc. No.	Dated	Sy. No.	Extent of Land (in Acres)
1.	6095/2005	20.09.2005	134, 135 & 136	Ac. 2-08 Gt.
2.	7972/2004	10.08.2004	128, 129, 132, 133, 136	Ac. 2-10 Gt.
3.	8657/2004	21.09.2004	128, 129, 133, 136	Ac. 2-10 Gt.
Total Extent of Land				Ac. 6-28 Gts.

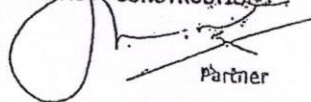
All the above Sale Deeds are registered at the office of Sub-Registrar, Shamirpet, R.R. District and are executed by the following owners:

- Shri M. Hanumath Rao, S/o. Late Shri Chinna Rama Chary
- Shri M. Kashinatham, S/o. Late Shri Chinna Rama Chary
- Shri M. Venunadham, S/o. Late Shri Chinna Rama Chary
- Shri M. Srinivasa Chary, S/o. Late Shri Chinna Rama Chary
- Shri M. Narayana, S/o. Late Shri Chinna Rama Chary
- Shri M. Pranavanadham, S/o. Hanumath Rao
- Shri M. Pravarakya, S/o. Shri Kashinatham

The above executants of the Sale Deeds are hereinafter collectively referred to as Former Owners.

- B) The Former Owners are the sons and grand sons of Late Shri M. China Rama Chary the original pattadar of the land. By way of partition deed dated 05.09.2002 duly registered with S.R.O. Shamirpet, Ranga Reddy District vide document no. 4838/2002, the Former Owner at serial no. 'a to e' above became the owners of the Schedule Land. Former Owner at serial no. 'f' is the son of Former Owner at serial no. 'a'. Former Owner at serial no. 'g' is the son of Former Owner at serial no. 'b'. Vide proceeding of the Mandal Revenue Officer bearing no. B/1321/2004 dated 15.06.2004 the names of the former Owners at serial nos. a to e were mutated in the revenue records and patta passbooks/title books were issued to them. All the Former Owners have joined together for the execution of above referred sale deeds so as to assure and ensure a perfect legal marketable title free from any claims whatsoever in favour of the Vendor herein.
- C) The Vendor is desirous of developing the Scheduled Land by constructing row / independent house thereon and have obtained a layout from HUDA vide Permit No. 6092/MP2/Plg/HUDA/07 dated 16/11/2007.

For MODI & MODI CONSTRUCTIONS


Partner

Page-2 -

A134

Endorsement: Stamp Duty, Transfer Duty, Registration Fee and User Charges are collected as below in respect of this instrument.

Description of Fee/Duty	In the Form of						Total
	Stamp Papers	Challan w/S 41 of IS Act	E-Challan	Cash	Stamp Duty w/S 16 of IS Act	DD/BC/ Pay Order	
Stamp Duty	100	0	151900	0	0	0	152000
Transfer Duty	NA	0	57000	0	0	0	57000
Reg. Fee	NA	0	19000	0	0	0	19000
User Charge	NA	0	100	0	0	0	100
Total	100	0	228000	0	0	0	228100

Rs. 208900/- towards Stamp Duty including T.D. under Section 41 of I.S. Act, 1899 and Rs. 19000/- towards Registration Fees on the chargeable value of Rs. 3800000/- was paid by the party through E-Challan/BC/Pay Order No. 774WNW090816 dated 11-AUG-16 of SBH/TREASURY BRANCH HYDERABAD

E-Challan Details Received from Bank:

(1). AMOUNT PAID: Rs. 228000/-, DATE: 11-AUG-16, BANK NAME: SBH, BRANCH NAME: TREASURY BRANCH HYDERABAD, BANK REFERENCE NO: 001519308, REMITTER NAME: PRABHAKAR REDDY K, EXECUTANT NAME: MODI AND MODI CONSTRUCTIONS, CLAIMANT NAME: MRS. ANUPAMA PANKA).

Date:
12th day of August, 2016

[Signature]
Signature of Registering Officer
Kapra

Bk-1, CS No. 3931/2016 & Doc No. 3802-16016 Sheet 2 of 9 Joint Sub-Registrar Kapra

3802-16 నం./కా.న. 1828
3802-16 నం./కా.న. 1828
3802-16 నం./కా.న. 1828
3802-16 నం./కా.న. 1828
3802-16 నం./కా.న. 1828

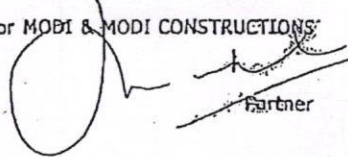


- D) The Vendee is desirous of purchasing a plot of land bearing no. 85 admeasuring 117 sq. yds, along with construction having a total area of 1659 sft (built-up area 1461 sft + terrace area 56 sft + portico area 142 sft), hereinafter referred to as the Scheduled Property forming part of the Scheduled Land for a consideration of Rs. 38,00,000/- (Rupees Thirty Eight Lakhs Only) and the Vendor is desirous of selling the same on the following terms and conditions:

NOW THEREFORE THIS SALE DEED WITNESSETH AS FOLLOWS:

1. The Vendor do hereby convey, transfer and sell the Plot No. 85 admeasuring 117 sq. yds, along with construction having a total area of 1659 sft (built-up area 1461 sft + terrace area 56 sft + portico area 142 sft), forming part of Sy. Nos. 128, 129, 132, 133, 134, 135 & 136 situated at Rampally Village, Keesara Mandal, Ranga Reddy District, which is herein after referred to as the Scheduled Property and more particularly described in the schedule and the plan annexed to this Sale Deed in favour of the Vendee for a consideration of Rs. 38,00,000/- (Rupees Thirty Eight Lakhs Only) loan availed from Axis Bank Ltd. Hyderabad. The Vendor hereby admits and acknowledges the receipt of the said consideration.
2. The Vendor hereby covenant that Scheduled Property is the absolute property belonging to it by virtue of various registered sale deeds referred to herein in the preamble of this Sale Deed and has absolute right, title or interest in respect of the Scheduled Property.
3. The Vendor further covenant that the Schedule Property is free from all sorts of encumbrances, charges, cess or attachment of whatsoever nature and as such the Vendor hereby give warranty of title. If any claim is made by any person either claiming through the Vendor or otherwise in respect of the Scheduled Property it shall be the responsibility of the Vendor alone to satisfy such claims. In the event of Vendee being put to any loss on account of any claims on the Scheduled Property, the Vendors shall indemnify the Vendee fully for such losses.
4. The Vendor have this day delivered vacant peaceful possession of Scheduled Property to the Vendee.
5. The Vendor hereby covenant that they shall sign, verify and execute such further documents as are required so as to effectively transfer/mutate Scheduled Property unto and in favour of the Vendee in the concerned departments.
6. The Vendor hereby covenant that the Vendor have paid all taxes, cess, charges to the concerned authorities relating to Scheduled Property payable as on the date of this Sale Deed. If any claim is made in this respect by any department / authorities, it shall be the responsibility of the Vendor to clear the same.

For MOBI & MODI CONSTRUCTIONS


Partner

Bk-1, CS No 3951/2016 & Doct No
3802-2016 Sheet 3 of 9
Joint Sub Registrar
Kapra



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A137

SCHEDULED PROPERTY

All that piece and parcel of land bearing plot no. 85 admeasuring about 117 sq. yds., along with construction having a total area of 1659 sft., (built-up area 1461sft + terrace area 56 sft + portico area 142 sft) in the project known as "Nilgiri Homes" forming part of Sy. Nos. 128, 129, 132, 133, 134, 135 & 136 situated at Rampally Village, Keesara Mandal, Ranga Reddy District, marked in red in the plan annexed hereto and bounded on:

North	Plot No. 86
South	Plot No. 84
East	30' wide road
West	Plot No. 77

IN WITNESSES WHEREOF this Sale Deed is made and executed on date mentioned above by the parties hereto in presence of the witnesses mentioned below:

WITNESS:

1. *[Signature]* (Duggula Komalash) cell: - 9866968973

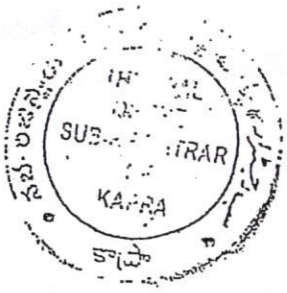
2. *[Signature]*

For MODI & MODI CONSTRUCTIONS

[Signature]
Partner
(Soham Modi)
VENDOR

[Signature]
VENDEE

Bk-1, CS No 3951/2016 & Doct No
380-1000 Sheet 4 of 9 Joint Sub Registrar
Kapra



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A139

ANNEXTURE-1-A

1. Description of the Building : All that piece and parcel of land along with construction on plot no. 85 in the project known as "Nilgiri Homes" forming part of Sy. Nos. 128, 129, 132, 133, 134, 135 & 136 situated at Rampally Village, Keesara Mandal, Raiga Reddy District
- (a) Nature of the roof : R. C. C. (Ground Floor + First Floor)
- (b) Type of Structure : Framed Structure
2. Age of the Building : Under Construction
3. Total Extent of Site : 117 sq. yds. /
4. Built up area Particulars:
- a) Portico & Terrance Area : 198 sft
- b) In the Ground Floor : 601 sft
- c) In the First Floor : 640 sft
- d) Head Room + Servant + Toilet Area : 220 sft
- Total Built up Area : 1659 sft
5. Annual Rental Value :
6. Municipal Taxes per Annum :
7. Executant's Estimate of the MV of the Building : Rs. 38,00,000/-

Date: 04.08.2016

For MODI & MODI CONSTRUCTIONS
Partner
Signature of the Executants

CERTIFICATE

I do hereby declare that what is stated above is true to the best of my knowledge and belief.

Date: 04.08.2016

For MODI & MODI CONSTRUCTIONS
Partner
Signature of the Executants

Bk-1, CS No 3951/2016 & Doc No
3802-2016 Sheet 5 of 9
Joint SubRegistrar
Kapra



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A141

REGISTRATION PLAN SHOWING

BUNGALOW ON PLOT NO. 85, FORMING A PART

IN JRVV NOS. 128, 129, 132, 133, 134, 135 & 136

Situated at

RAMPALLY VILLAGE, KEESARA

Mandal, R.R. Dist.

VENDOR: M/S. MODI & MODI CONSTRUCTIONS, REPRESENTED BY ITS PARTNER

MR. SOHAM MODI, SON OF SRI SATISH MODI

VENDEE: MRS. ANUPAMA PAAKA WIFE OF MR. Y. MANOHAR

REFERENCE:

AREA:

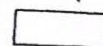
117

SCALE: SQ. YDS.

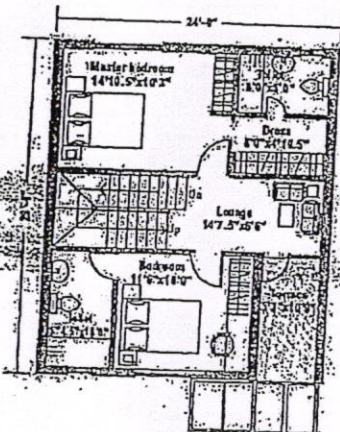
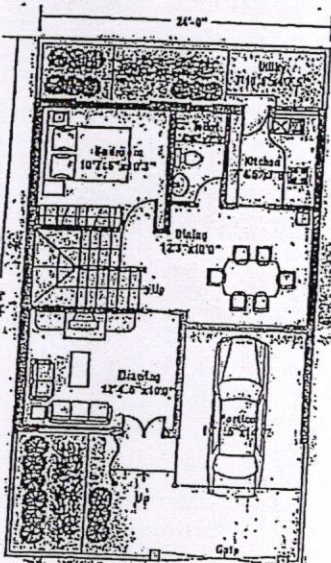
INCL: SQ. MTRS.



EXCL:



Built up Area: 1659 Sft



FIRST FLOOR PLAN



TERRACE FLOOR PLAN

GROUND FLOOR AREA	601.00 SFT
FIRST FLOOR AREA	640.00 SFT
HEAD RM+SERVANT+TOILET AREA	220.00 SFT
TOTAL BUILT-UP AREA	1461.00 SFT
TERRACE AREA	142.5FT
PORTICO AREA	56.5FT

WITNESSES:

- 1.
- 2.

For MODI & MODI CONSTRUCTIONS

Partner

SIG. OF THE VENDOR

SIG. OF THE VENDEE

A142

Blk-1, CS No 395/2016 & Doct No 3807-12016
Joint Sub Registrar
Kapra
Sheet 6 of 9



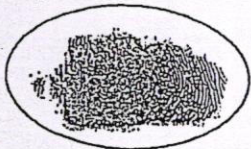
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A143

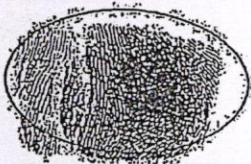
**PHOTOGRAPHS AND FINGER PRINTS AS PER SECTION 32A OF
REGISTRATION ACT, 1908.**

SL.NO.	FINGER PRINT IN BLACK (LEFT THUMB)	PASSPORT SIZE PHOTOGRAPH BLACK & WHITE	NAME & PERMANENT POSTAL ADDRESS OF PRESENTANT / SELLER / BUYER
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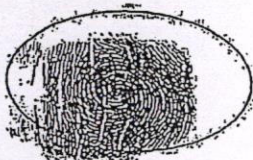
VENDOR:

M/S. MODI & MODI CONSTRUCTIONS
HAVING ITS OFFICE AT 5-4-187/3 & 4
III FLOOR, SOHAM MANSION
M. G. ROAD, SECUNDERABAD
REPRESENTED BY ITS PARTNER
MR. SOHAM MODI
S/O. LATE SATISH MODI



GPA FOR PRESENTING DOCUMENTS
VIDE DOC.NO. 12/BK/IV/2008, Dt. 29.03.2008:

MR. K. PRABHAKAR REDDY
S/O. MR. K. PADMA REDDY
(O). 5-4-187/3&4
II FLOOR, SOHAM MANSION
M. G. ROAD
SECUNDERABAD - 500 003..



VENDEE:

MRS. ANUPAMA PAKA
W/O. MR. Y. MANOHAR
R/O. H. NO. D-3
T S GENCO COLONY
OLD PALVANCHA
KHAMMAM DISTRICT - 507 154

SIGNATURE OF WITNESSES:

- 1.
- 2.

For MODI & MODI CONSTRUCTIONS

Partner
SIGNATURE OF THE VENDOR

SIGNATURE(S) OF THE VENDEE

Bk-1, CS No 3951/2016 & Doct No
3802 / 2016 Sheet 7 of 9
Joint SubRegistrar
Kapur

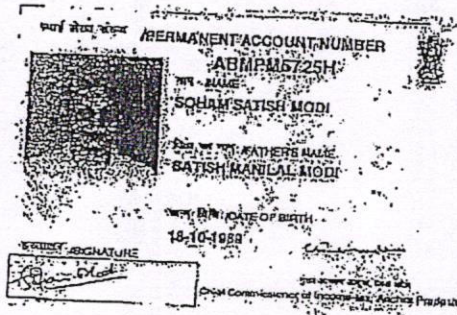
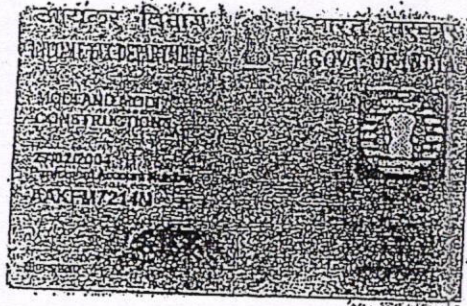


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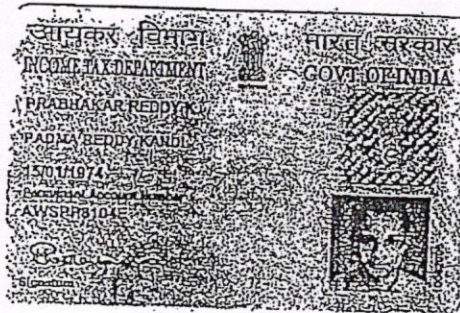
A145

VENDOR:



For MOHAN MODI CONSTRUCTION

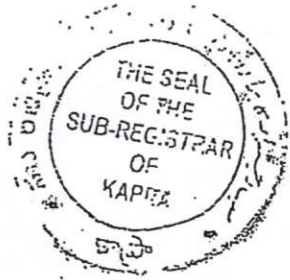
[Signature]



[Signature]

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BK-1, CS No 3951/2016 & Doct No
3802-2415 Sheet 8 of 9
Joint Sub Registrar
Kapra



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A1 47



భారత ప్రభుత్వం
GOVERNMENT OF INDIA



ఆంధ్రప్రదేశ్ ప్రభుత్వం
GOVERNMENT OF ANDHRA PRADESH

సర్వే సంఖ్య / Enrollment No. : 11905537705682

01/07/2012

నామ
Dargula Komalash
దేవుల కోమలశ్వి
S/O Dargula Gopal
suprabha nagar 2
ghankasa mandal
Kashwanahogaram
Kallidivanahogaram, Rangareddy
Andhra Pradesh - 501301

3338030

UP33380302H

దేవుల సంఖ్య / Your Aadhaar No. : 8654 1114 0891

జనన - సామాన్య నివాసం
దేవుల కోమలశ్వి
Dargula Komalash

ఆంధ్ర ప్రదేశ్ ప్రభుత్వం
GOVERNMENT OF ANDHRA PRADESH

ఆంధ్ర ప్రదేశ్ ప్రభుత్వం
GOVERNMENT OF ANDHRA PRADESH

8654 1114 0891



భారత ప్రభుత్వం
GOVERNMENT OF INDIA



ఆంధ్రప్రదేశ్ ప్రభుత్వం
GOVERNMENT OF ANDHRA PRADESH

పాకా దాల్వదీనం
Paaka Dalvadheenam
పుట్టిన తేదీ / DOB: 16/03/1952
పురుషుడు / MALE

7673 7915 8140

పాకా దాల్వదీనం
Paaka Dalvadheenam
పుట్టిన తేదీ / DOB: 16/03/1952
పురుషుడు / MALE

7673 7915 8140



భారత ప్రభుత్వం
GOVERNMENT OF INDIA



ఆంధ్రప్రదేశ్ ప్రభుత్వం
GOVERNMENT OF ANDHRA PRADESH

చిరునామా:
S/O పాకా దాల్వదీనం, 10-3-35,
కర్తముల, సుప్రభా నగర్ 2,
కర్తముల, కర్తముల,
కర్తముల,
కర్తముల - 500088

7673 7915 8140

Address:
S/O Paaka Dalvadheenam, 10-3-35,
1st floor, Korumula, Suprabha
Nagar 2, Korumula, Korumula,
Rangareddy,
Telangana - 500088

7673 7915 8140

BK-1, CS No 3954/2016 & Doct No
3802/2016 Sheet 9 of 9 Joint Sub Registrar
KAPRA



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A149

Annexure-IX

ORIGINAL

దస్తవేజులు మరియు రుసుము రశీదు

నెం. 3524 Belam Road Repm-2

ఈ రుసుమ ఉదహరించిన దస్తవేజులు మరియు రుసుము నమస్కునందు.

దస్తవేజు నమస్కునము	26/10			
దస్తవేజు విలువ	150000			
స్థాంతు విలువ రూ.	100			
దస్తవేజు వెంబరు	1809/13			
రిజిస్ట్రేషన్ రుసుము	75000			
లోటు స్థాంతు (R.S.D.)	119900			
GHMC (T.D.)	-			
యూజర్ ఫార్మిలు	100			
అదనపు సీట్లు	43734			
5 x	28/2			
మొత్తం	127500/-			

(అక్షరాల) By Chellur

రూపాయలు మాత్రమే)

తేది 28/2

WDA

వాచనము తేది

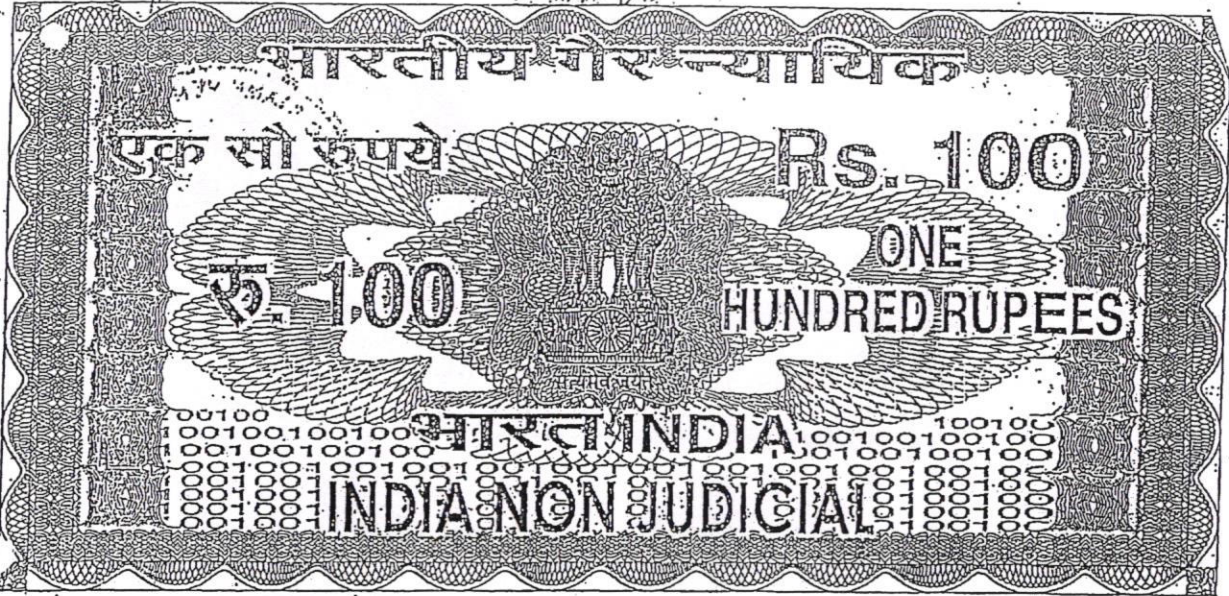
Document is not claimed within 10 days from the date of Registration, sale custody fee of Rs. 50/- for every thirty days or part thereof, if in excess of 10 days subject to maximum of Rs. 500/- will be levied.

33

4150

SCANNED

1809/2013



ఆంధ్రప్రదేశ్ ఆంధ్ర ప్రదేశ్ ANDHRA PRADESH

AY 933061

S.No. 18561 Dt.30-10-2012 Rs.100/-
Sold to : Sri. Ramesh S/o Narsing Rao, R/o Hyd.
For Whom: Modi & Modi Construction, Hyd

K. GIRIBABU
LICENCED STAMP VENDOR
LIC.No. 16-02-30/1998
REN. No, 16-02-08/2010
Sub-Bapunagar, Amberpet, Hyd-13
CELL No. 9989259839

SALE DEED

This Deed is made and executed on this the 28th day of February 2013 at SRO, Keesara, Ranga Reddy District by:

M/s. MODI & MODI CONSTRUCTIONS a registered partnership firm having its office at 5-4-187/3 & 4, II Floor, Soham Mansion, M. G. Road, Secunderabad - 500 003 represented by its Managing Partner Mr. Soham Modi, S/o. Sri Satish Modi, aged about 43 years, Occupation: Business, hereinafter referred to as the Vendor (which term shall mean and include its successors in office, administrators, executors / nominees / assignees, etc.)

IN FAVOUR OF

Mr. K. P. SAI KUMAR, SON OF Mr. K. P. RAMANATHAN, aged about 30 years, Occupation: Service, residing at # Flat No. 108, Sri Sai Sadan Apartment, Opp: Kushaiguda Bus Depot, S. P. Nagar, Maula-ali, Hyderabad - 500 040., hereinafter referred to as the Vendee (which term shall mean and include his / her heirs, legal representatives, administrators, executors, successor in interest, assignee, etc).

For MODI & MODI CONSTRUCTIONS

Partner

151



ఎ పుస్తకము 2013 ఎ సం 11వ... 1809
 పస్తావేజు మొత్తం కాగితముల పంఖ్య... 12
 ఈ కాగితము వరకును పంఖ్య...

[Signature]
 చిక్కపల్లి



ENDORSEMENT

certified that the following amounts have been paid in respect of this document

Sl. No.	Description of fee/duty	In the form of					Total
		...	...	...	...	...	
1	Stamp duty	100/-	119900				120000
2	Transfer duty						
3	...						7500
4	...						100
5	Total						127600

[Signature]
 T. Nagaraj

సబ్ రిజిస్ట్రార్
 కీసర

WHEREAS:

- A) The Vendor is the absolute owner and possessor of the land admeasuring about Ac. 6-28 Gts., forming part of Sy. Nos. 128, 129, 132, 133, 134, 135 & 136 situated at Rampally Village, Keesara Mandal, Ranga Reddy District by virtue of various registered sale deeds as given hereunder and hereinafter referred to as the Schedule Land.

Sl. No.	Sale Deed Doc. No.	Dated	Sy. No.	Extent of Land (in Acres)
1.	6095/2005	20.09.2005	134, 135 & 136	Ac. 2-08 Gt.
2.	7972/2004	10.08.2004	128, 129, 132, 133, 136	Ac. 2-10 Gt.
3.	8657/2004	21.09.2004	128, 129, 133, 136	Ac. 2-10 Gt.
Total Extent of Land				Ac. 6-28 Gts.

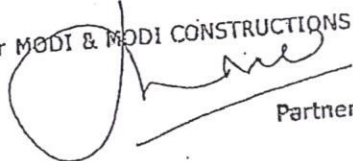
All the above Sale Deeds are registered at the office of Sub-Registrar, Shamirpet, R.R. District and are executed by the following owners:

- Shri M. Hanumath Rao, S/o. Late Shri Chinna Rama Chary
- Shri M. Kashinatham, S/o. Late Shri Chinna Rama Chary
- Shri M. Venunadham, S/o. Late Shri Chinna Rama Chary
- Shri M. Srinivasa Chary, S/o. Late Shri Chinna Rama Chary
- Shri M. Narayana, S/o. Late Shri Chinna Rama Chary
- Shri M. Pranavanadham, S/o. Hanumath Rao
- Shri M. Pravarakya, S/o. Shri Kashinatham

The above executants of the Sale Deeds are hereinafter collectively referred to as Former Owners.

- B) The Former Owners are the sons and grand sons of Late Shri M. Chinna Rama Chary the original pattedar of the land. By way of partition deed dated 05.09.2002 duly registered with S.R.O. Shamirpet, Ranga Reddy District vide document no. 4838/2002, the Former Owner at serial no. 'a to e' above became the owners of the Schedule Land. Former Owner at serial no. 'f' is the son of Former Owner at serial no. 'a'. Former Owner at serial no. 'g' is the son of Former Owner at serial no. 'b'. Vide proceeding of the Mandal Revenue Officer bearing no. B/1321/2004 dated 15.06.2004 the names of the former Owners at serial nos. a to e were mutated in the revenue records and patta passbooks/title books were issued to them. All the Former Owners have joined together for the execution of above referred sale deeds so as to assure and ensure a perfect legal marketable title free from any claims whatsoever in favour of the Vendor herein.
- C) The Vendor is desirous of developing the Scheduled Land by constructing row / independent house thereon and have obtained a tentative layout from HUDA vide Permit No. 6092/MP2/Plg/HUDA/07 dated 16/11/2007.

For MODI & MODI CONSTRUCTIONS



Partner

పాపానాథము 20/3 వ నంబర్ 11వ పు... 1509.....

దస్తావేజు మొత్తం కాపీలు... 12.....

ఈ కౌగిటము చరణుల ముద్ర... 2.....

2013 నంబర్... 28.....

1924 వ.స.న. పాపానాథము... 9.....

నంబర్... 11.....

కీసర్ నంబర్ - రిజిస్ట్రేషన్ అఫీసులో

క్రీ/క్రీ.నంబర్... 15.....

రిజిస్ట్రేషన్ చట్టము 1908లోని సెక్షన్ 32.ఎ ను

అనుసరించి సమర్పించవలసిన పోట్ గ్రాఫులు

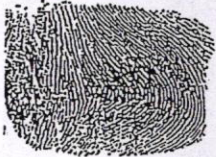
మరియు చేతిముద్రలతో సహా దాఖలు చేసి రుసుము

రూ॥... 7500/- లు చెల్లించినారు

వాసియిచ్చిపట్టు ఒప్పుకోవచ్చుది

ఎడమ బాటన వేలు

Handwritten signature and stamp.



K. Prabhakar Reddy S/o. K.P Reddy,
Off. Servie. 0/07 S. No. 13/34, 1st Floor,
Soham mansion, M. G. Road, Sec 8, through
GPA for presentation of documents, vide GPA no.
12/2013/08. Dt. 05-03-08 at SRO, Keesara,
R.L. Dist.

గోపించినది

K. P. Ramenathan S/o R. Ramakutty Nair
Plot. No. 108. Sri Sai Sadan Apartment. S.P. Nagar
Moula Ali Hy. bad.

P. KUMARI O/o Kumaran Nair
Flat No. 108, Sri Sai Sadan Apartment,
S.P. Nagar, Moula Ali, Hyderabad.

2013 నంబర్... 28.....

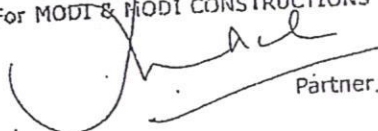
1924 వ.స.న. పాపానాథము... 9.....

- D) The Vendee is desirous of purchasing a plot of land bearing no. 74, admeasuring 117 sq. yds. along with semi-finished construction having a total area of 1659 sq. ft., hereinafter referred to as the Scheduled Property forming part of the Scheduled Land for a consideration of Rs.15,00,000/- (Rupees Fifteen Lakhs Only) and the Vendor is desirous of selling the same on the following terms and conditions:

NOW THEREFORE THIS SALE DEED WITNESSETH AS FOLLOWS:

1. The Vendor do hereby convey, transfer and sell the Plot No.74, admeasuring 117 sq. yds., along with semi-finished construction having a total area of 1659 sq. ft., forming part of Sy. Nos. 128, 129, 132, 133, 134, 135 & 136 situated at Rampally Village, Keesara Mandal, Ranga Reddy District, which is herein after referred to as the Scheduled Property and more particularly described in the schedule and the plan annexed to this Sale Deed in favour of the Vendee for a consideration of Rs.15,00,000/- (Rupees Fifteen Lakhs Only). The Vendor hereby admit and acknowledge the receipt of the said consideration in the following manner:
 - a. Rs. 12,00,000/- (Rupees Twelve Lakhs Only) paid by way of cheque No.013054, dated 31.01.2013, drawn on HDFC Bank, Lakdikapul Branch, Hyderabad issued by LIC Housing Finance Ltd.
 - b. Rs.3,00,000/- (Rupees Three Lakhs Only) (Part Payment) paid by way of pay order no. 023349, dated 11.02.2013 drawn on ICICI Bank
2. The Vendor hereby covenant that Scheduled Property is the absolute property belonging to it by virtue of various registered sale deeds referred to herein in the preamble of this Sale Deed and has absolute right, title or interest in respect of the Scheduled Property.
3. The Vendor further covenant that the Schedule Property is free from all sorts of encumbrances, charges, cess or attachment of whatsoever nature and as such the Vendor hereby give warranty of title. If any claim is made by any person either claiming through the Vendor or otherwise in respect of the Scheduled Property it shall be the responsibility of the Vendor alone to satisfy such claims. In the event of Vendee being put to any loss on account of any claims on the Scheduled Property, the Vendors shall indemnify the Vendee fully for such losses.
4. The Vendor have this day delivered vacant peaceful possession of Scheduled Property to the Vendee.
5. The Vendor hereby covenant that they shall sign, verify and execute such further documents as are required so as to effectively transfer/mutate Scheduled Property unto and in favour of the Vendee in the concerned departments.

For MODI & MODI CONSTRUCTIONS


Partner.

A155