

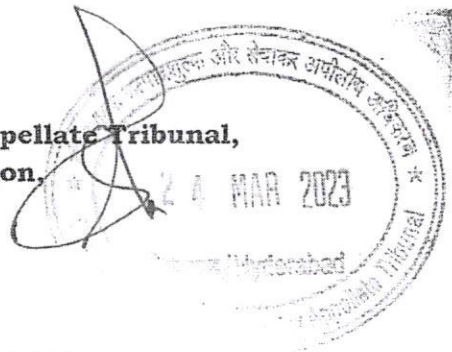
Greenwood Estates

Office: 5-4-187/3 & 4, II floor, Soham Mansion, M G Road,
Secunderabad - 500 003. Ph: +91 40 66335551

Date: 24.03.2023

To

The Deputy Registrar,
The Customs, Excise & Service Tax, Appellate Tribunal,
1st Floor, HMWSSB Building, Rear Portion,
Khairatabad, Hyderabad-500004.



Dear Sir,

Sub: Reply to the defect memo dated 10.03.2023.

Ref: Defect Memo for dairy number - 300992023 dated 10.03.2023 pertaining to M/s. Greenwood Estates.

1. With reference to above subject, we would like to bring to your notice that we are in receipt of defect memo dated 10.03.2023 for the appeal filed against OIO/OIA vide HYD-SVTAX-SC-AP2-062-22-23-APP-II dated 31.10.2022 asking us to partnership deed.
2. In this regard, we are submitting the Partnership deed dated 20.12.2006 and Supplementary Deed of Partnership dated 20.08.2007 (Copy of the Partnership deed & Supplementary Deed of Partnership is enclosed as **Annexure-I & II**)
3. wherein Shri Meet B Mehta, K Sridevi and M/s. Modi Housing Pvt Ltd (represented by its Director Shri Soham Modi) are the Partners.
4. The Partners have authorized Shri Soham Modi (representing M/s. Modi Housing Pvt Ltd) as the Managing Partner of M/s. Greenwood Estates with overall in charge of smooth running of the firm. In this regard, we would like to bring to your notice that Shri Soham Modi has signed the appeal documents in the capacity of the Managing Partner.

We shall be glad to provide any other information in this regard. Kindly acknowledge the receipt of the letter.

Thanking You,

Yours truly,

For M/s. Greenwood Estates.

Authorized Signatory

Enclosure:-



1. Annexure-I: Copy of the Partnership deed dated 20.12.2006.
2. Annexure-II: Copy of Supplementary Deed of Partnership dated 20.08.2007.



REGISTERED / AD

Website : www.cestatnew.gov.in

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
First Floor, HMWSSB Building, Rear Portion, Khairatabad, HYDERABAD-500004
DIARY NUMBER - 300992023

Dated: 10/03/23

In the Matter Of:

Greenwood Estates
jayaprakash@modiproperties.com

(Appellant)

VS

SECUNDERABAD - G S T

(Respondent)

Appeal against OIO/OIA : HYD-SVTAX-SC-AP2-062-22-23-APP-II Dated: 31-10-2022
To,

Greenwood Estates
5-4-187/3 & 4, 2nd
Floor, Soham Mansion, MG
Road, Secunderabad
HYDERABAD
TELANGANA
500003

Whereas you have filed an Appeal/Application/Stay/Misc/ROA/ROM/COD/Cross Objection in the matter noted above in this Tribunal on 15-02-2023

And Whereas on scrutiny following defect(s) have/has been noted :

1 PARTNERSHIP DEED NOT FILE. THE SAME SHOULD BE FILED.

The matter has been listed before the Honble Registrar, CESTAT on 21/03/2023 at 11:00 A.M. You are directed to either to remove the defects before the mentioned date and time, or to appear either in person or through authorized representative of the said date.

Copy To:

1. Respondent

SECUNDERABAD - G S T
Secunderabad
Commissionerate
HYDERABAD
TELANGANA
500004

Deputy Registrar
Central Registry

(P T O)



ఆంధ్రప్రదేశ్ ఆంధ్ర ప్రదేశ్ ANDHRA PRADESH

9.339 19-12-06 100Rs

to Mr. G. Pradeep Kumar

for Mr. G. Dhau Raj

for Whom Green Wood ESTATES, Sec'd

L. G. Chimalgi C 484506

LEELA G. CHIMALGI
STAMP VENDOR

No. 02/2006

5-4-76/A, Gollar, Ranigum
SECUNDERABAD-500 003

PARTNERSHIP DEED

This Deed of Partnership is made and executed on the 20th day of December 2006 by and between:

1. **Shri. Meet B. Mehta** S/o. Bharat U. Mehta aged 30 years, Occupation: Business, resident of Plot No. 21, Papubagh Colony, P. G. Road, Secunderabad – 500 003 (hereinafter called "**FIRST PARTNER**")
2. **Smt. K. Sridevi** W/o. Shri. K.V.S. Reddy aged 31 years, resident of Flat No. 305, Srinilaya Estates, Amrpet, Hyderabad (hereinafter called "**SECOND PARTNER**")
3. **Modi Housing Pvt. Ltd.**, a company incorporated under the Companies Act 1956, and having its Registered office at 5-4-187/3 & 4, Soham Mansion, II Floor, M.G. Road, Secunderabad represented by its Director **Shri. Gaurang Mody** S/o. Shri. Jayantilal Mody aged about 39 years who is authorized to enter into an partnership business under a Board Resolution passed in a meeting held on 20.12.2006 (hereinafter called the "**THIRD PARTNER**")

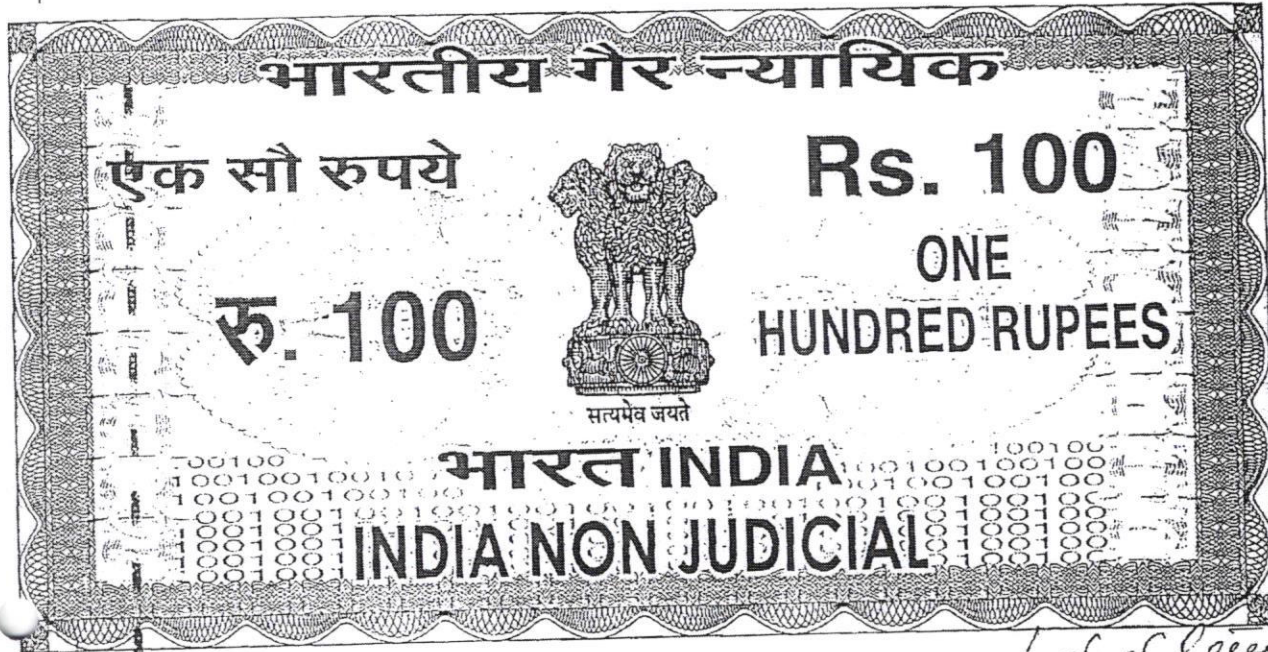
WHEREAS:

1. The parties hereto are desirous of doing the business that of real estate developers, managers, advisors, underwriters, retailers, promoters of group housing scheme, etc., in partnership.
2. The parties hereto have agreed and joined together to do the business under the name and style of **M/s. Greenwood Estates**.
3. The **THIRD PARTNER** is a Private Limited Companies and the company have passed necessary resolutions authorizing **Shri. Gaurang Mody** to represent **Modi Housing Pvt. Ltd** to execute this partnership deed.

TRUE COPY



Handwritten signature/initials



ఆంధ్రప్రదేశ్ ఆంధ్ర ప్రదేశ్ ANDHRA PRADESH

L-G-Chimalg
C 484505

LEELA G. CHIMALG!
STAMP VENDOR

5-4-76/A, Cedar, Ranigunj
SECUNDERABAD-500 003

9388 19-12-06. 100Rs.
Sd/- G. Pradeep Kumar
Sd/- Ch. Dharm Raj
For Whom GREENWOOD ESTATES, Sec'd

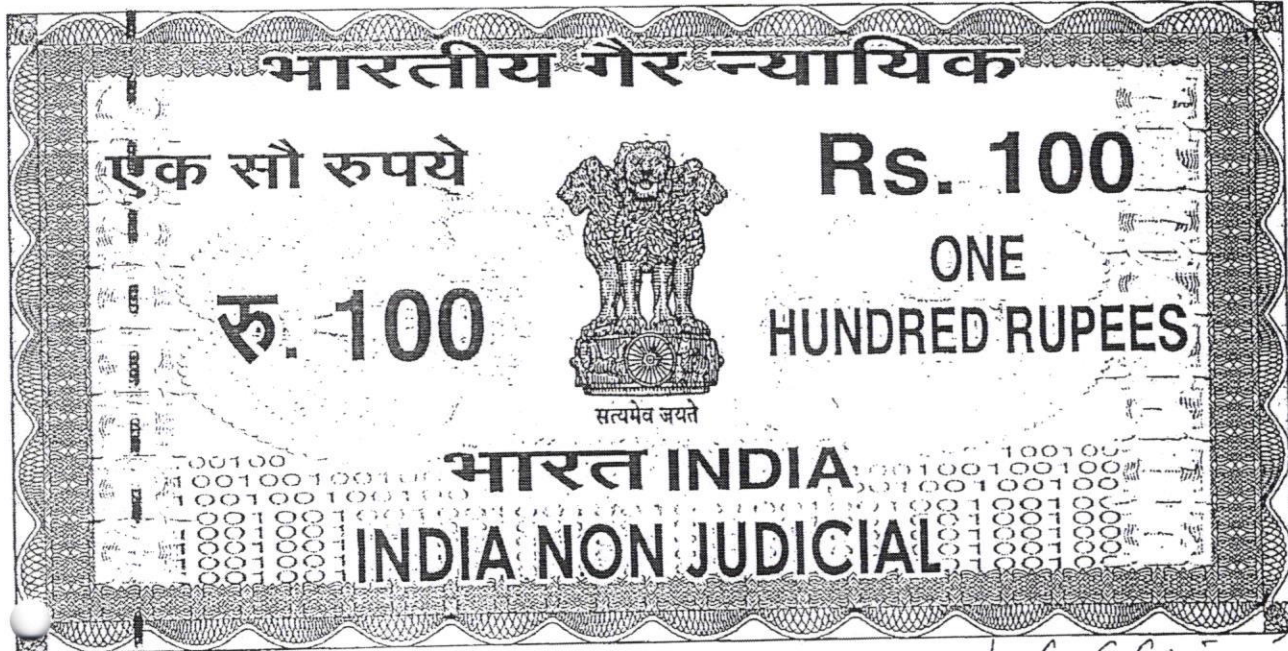
-2-

4. The said Partners herein are desirous of reducing the terms and conditions of the said Partnership in writing, therefore this Deed of Partnership is executed by the said partners on the following terms and conditions:

NOW THEREFORE THIS DEED OF PARTNERSHIP WITNESSETH AS FOLLOWS:

1. The name of the Partnership Firm shall be M/s. Greenwood Estates or any other name partners may mutually decide.
2. Partnership shall be with effect from 20th December 2006.
3. The principal place of business of the partnership shall be at Shop No. 1, 2 & 3, Ground Floor, Hariganga Complex, Ranigunj, Secunderabad 500 003 and the same may be changed to any other place or places mutually agreed upon by the partners.
4. The nature of the business of the firm shall be to do the business of real estate developers, managers, underwriters, retailers, advisors etc., and/or any such other business (s) that may be mutually agreed upon.
5. The parties hereto in their Profit/Loss sharing ratio as given herein shall contribute the capital required for the partnership business or in any other ratio as may be decided mutually from time to time.
6. The partnership may borrow money from outside for the partnership business including borrowals from the banks and financial institutions and such borrowals shall be made with the consent of all the partners in writing.

Handwritten signatures and stamps. A circular stamp reads 'GREENWOOD ESTATES SEC'D'. A rectangular stamp reads 'TRUE COPY'. There are several handwritten signatures and initials.



ఆంధ్రప్రదేశ్ ఆంధ్ర ప్రదేశ్ ANDHRA PRADESH

L-G-Chimalgi
C 484502

LEELA G. CHIMALGI

STAMP VENDOR

Nr. 02/2008

6-4-76/A, Cellar, Hanigunt
SECUNDERABAD-500 003

9335 19-12-06 1008
Pradeep Kumar
S/o. G. Pradeep Kumar
Green Wood ESTATES seed.

-3-

7. The FIRST PARTNER (Mr. Meet B. Mehta) shall be the Managing Partner overall in charge for smooth running of the firm, and authorized to apply and obtain necessary sanctions from all concerned authorities like Municipality/Municipal Corporation of Hyderabad, A. P. Transco (Electricity Department), Water and Drainage Department (HMWS &SB), Income Tax Departments etc., in connection with the business of the firm.
8. The Agreements of Sale, Sale Deeds and other conveyance deeds that are required to be executed and registered in the course of business shall be executed by the Managing Partner. It has been mutually agreed by the partners that the selling rate and the terms and conditions of sale in the course of business shall be determined solely by the Managing Partner (Mr. Meet Mehta).
9. The Profit & Loss of the firm shall be shared and borne between the partners as under:

a) First Partner	30% (Thirty Percent)
b) Second Partner	30% (Thirty Percent)
c) Third Partner	40% (Forty Percent)
10. The regular books of accounts shall be maintained by the partners herein recording the day to day transactions and such books shall be closed to the profit and loss account on 31st March of every year. On the date the statement of assets and liabilities shall be drawn up and net profit and loss shall be determined and divided as per ratios mentioned above.
11. The firm shall open a bank account with any Bank which shall be operated by the first partner Mr. Meet B. Mehta or subject to any instructions as may be given to the bankers from time to time by the firm under the signatures of all the partners.

Reddy
TRUE COPY
GREEN WOOD ESTATES

Signature



ఆంధ్రప్రదేశ్ ఆంధ్ర ప్రదేశ్ ANDHRA PRADESH

9337 19-12-06 100Rs.
 G. Pradeep Kumar
 S/o. S. Dhanu Ray
 Green Wood ESTATES, Sec-4

L-4-Clearing
 C 484504

LEELA G. CHIMALGI

STAMP VENDOR

Nr. 02/2008

5-4-76/A, Cedar, Ranigum
 SECUNDERABAD-500 003

-4-

12. It has been mutually agreed that none of the partners without the written consent of other partner shall:

- Assign or charge his share in the assets of the firm.
- Lend money belonging to the firm.
- Except in the ordinary course of the business, dispose of by pledge, sale or otherwise, the assets of the firm.
- Release or compound any debt or claim owing to the firm.
- Execute any deed or stand surety for any person or act in any other manner whereby the property of the firm may be liable.

13. That each Partner shall at all times pay, discharge his separate and private debts whether future or present and always keep the partnership property and/or other partner free from all actions, claims, costs, proceedings and demands of whatsoever nature.

14. The Partnership shall be at WILL.

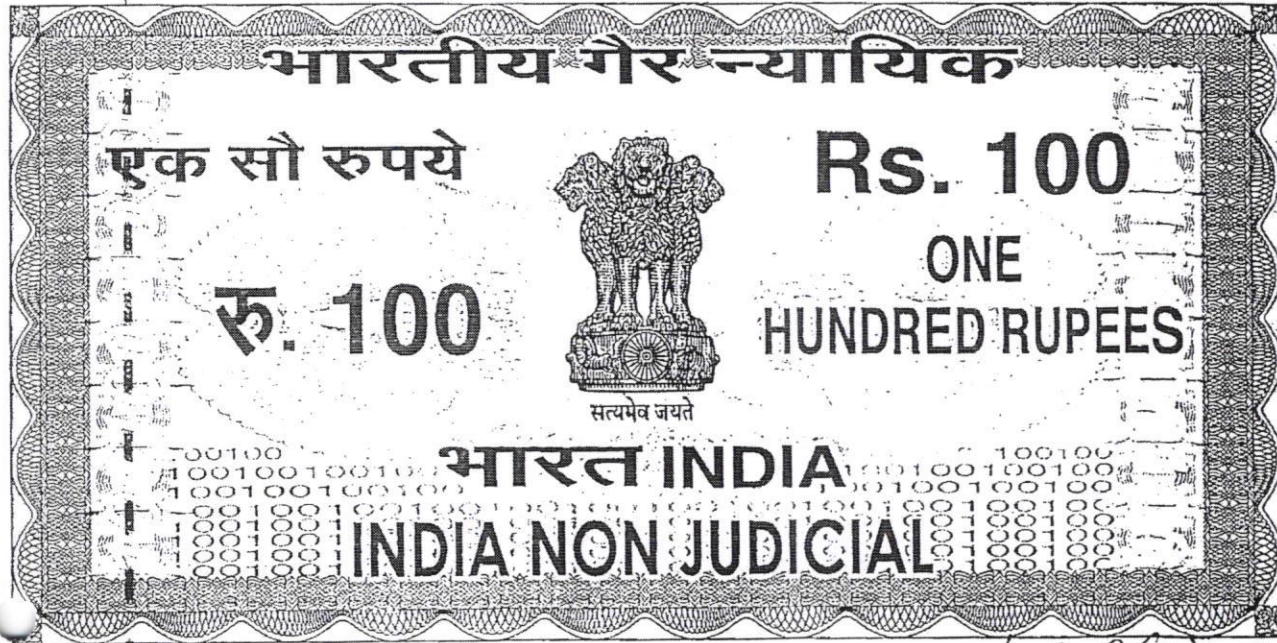
15. Any of the Partner herein who intends to retire, must give three months notice to the other partners and the share of retiring partner will stand distributed among the continuing partners.

16. With the mutual consent of all the partners, new partners can be admitted in partnership and such new partners will share their percentage of profit and loss through which he is inducted as a partner.

17. The Partnership shall not be dissolved on the death/retirement/insolvency of a partner and the estate of the deceased/outgoing/insolvent partners is not liable for any act of the firm after his death/retirement/insolvency. The legal representatives or heirs of the deceased partners shall not be entitled to interfere in the management of the affairs of the partnership but he/they shall be entitled to inspect the account books etc., for the purpose of ascertaining the share therein.

TRUE COPY

Sincerely



ఆంధ్రప్రదేశ్ ఆంధ్ర ప్రదేశ్ ANDHRA PRADESH

9336 19-12-06 100/25

Sold to A. Pradeep Kumar

By A. Ghansu Rao

For Whom Green Wood & STATES Sec Bad

L-G. Chimalgi C 484503

LEELA G. CHIMALGI

STAMP VENDOR

No. 02/2006

5-4-76/A, (Cellar, Hanigunt)

SECUNDERABAD-500 003

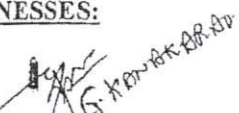
18. In case of death of any partner of the firm, the legal heirs of the said partners shall be offered and admitted to the partnership in the place of the deceased partner on the same terms and conditions. Further, in case the heir or heirs decide not to accept the offer to become the partner/partners, the remaining partners shall carry out the business of the firm.

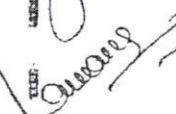
19. The terms and conditions of this deed may be amended or cancelled and fresh terms and conditions may be introduced with mutual consent of all the partners in writing without recourse to a fresh deed of partnership.

20. For all other matters on which this deed does not contain any specific clause, the provisions of Indian Partnership Act will apply.

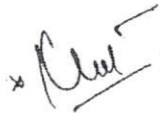
IN WITNESS WHEREOF, the partners hereto have signed and executed this partnership deed with their free will and consent on the date, month and year mentioned herein above, in the presence of the following witnesses:

WITNESSES:

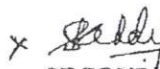
1.  G. Hanumanth Rao

2.  K. V. Raghava Murthy

K. V. RAGHAVA MURTHY



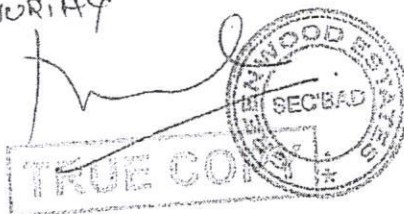
FIRST PARTNER

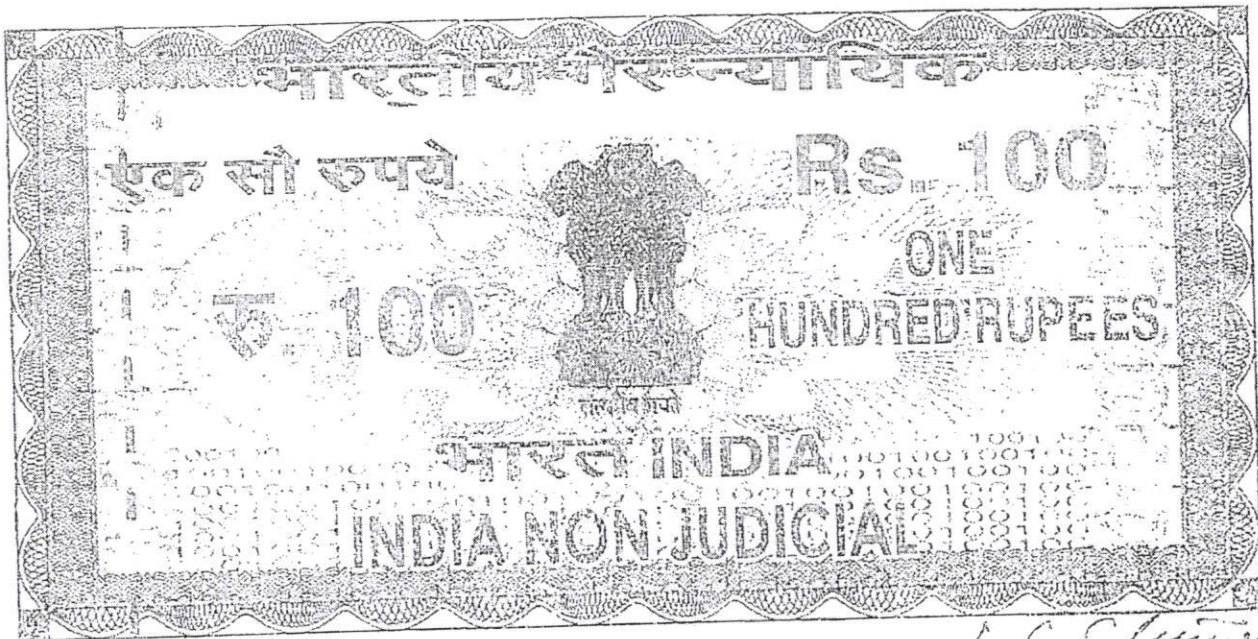


SECOND PARTNER



THIRD PARTNER





ఆంధ్ర ప్రదేశ్ భూమి ప్రదేశ్ ANDHRA PRADESH

7/12/07 100-
M. Phaneendra Babu
M. Phaneendra Babu
M. Phaneendra Babu
M. Phaneendra Babu

See

L. S. Chinnay
H 634381
LEELA G CHIMALGI
STAMP VENDOR
M. 12/06
5-4-76/A. Lower Banjara
SECUNDERABAD-500 003

SUPPLEMENTARY DEED OF PARTNERSHIP

This Supplementary Deed of Partnership is made and executed on the 20th day of August 2007 by and between:

1. Shri. Meeta B. Mehta S/o. Bharat U. Mehta aged 30 years, Occupation: Business, resident of Plot No. 21, Bapubagh Colony, P. G. Road, Secunderabad - 500 003 (hereinafter called "FIRST PARTNER")
2. Smt. K. Sridevi W/o. Shri. K.V.S. Reddy aged 31 years, resident of Flat No. 305, Srinilaya Estates, Ameerpet, Hyderabad (hereinafter called "SECOND PARTNER")
3. Modi Housing Pvt. Ltd., a company incorporated under the Companies Act 1956, and having its Registered office at 5-4-187/3 & 4, Soham Mansion, II Floor, M.G. Road, Secunderabad represented by its Director Shri. Soham Modi S/o. Shri. Satish Modi aged about 37 years (hereinafter called the "THIRD PARTNER")

WHEREAS:

- a. The above parties have constituted a partnership firm styled as M/s. Greenwood Estates on certain terms and conditions as agreed upon and recited in Partnership Deed dated 20.12.2006.
- b. The partnership has been effective from 20.12.2006.



"TRUE COPY"

- c. The THIRD PARTNER is a Private Limited Company and the company has passed necessary resolution authorizing Shri. Soham Modi to represent Modi Housing Pvt. Ltd to execute this Supplementary Deed of Partnership.
- d. The parties hereto have agreed to substitute Clause Nos.7, 8 & 11 of the above referred Partnership Deed with new clauses as given here below:

**NOW THEREFORE THIS SUPPLEMENTARY DEED OF PARTNERSHIP
WITNESSETH AS FOLLOWS:**

1. Clause No. 7 of the Partnership Deed Dt.20-12-2006 shall now be substituted as under:

The Third Partner represented by its Director Shri. Soham Modi shall be the Managing Partner overall in charge for smooth running of the firm, and he shall be authorized to apply and obtain necessary sanctions from all concerned authorities like Municipality /HUDA/GHMC, A.P. Transco (Electricity Dept), Water & Drainage Dept (HMWS&SB), Income Tax Departments, Commercial Taxes Dept etc, in connection with the business of the Firm.

2. Clause No. 8 of the Partnership Deed Dt.20-12-2006 shall now be substituted as under:

The Agreements of Sale, Sale Deeds, Construction Agreements, Development Agreements and other contracts and conveyance deeds that are required to be executed and registered in the course of business shall be executed by any two partners. It has been mutually agreed by the partners that the selling rate and the terms & conditions of sale in the course of business shall be determined solely by the Managing Partner represented by Mr. Soham Modi

3. Clause No.11 of Partnership Deed Dt.20-12-2006 shall now be substituted as under:

The firm shall open bank accounts with any bank which shall be operated jointly by the Managing Partner and any one partner from the other two remaining partners or subject to any instructions as may be given to the bankers from time to time by the firm under the signatures of all the partners. (Further the Managing Partner viz., Shri. Soham Modi shall be authorized to deposit title deeds of the properties of the firm as mortgage or otherwise for borrowals made by the firm for the purposes of business of the partnership firm.

4. That all other terms & conditions as contained in Partnership Deed dated 20.12.2006 shall remain un-altered and continue to be in force.

* *Aut*

Shri. Soham Modi

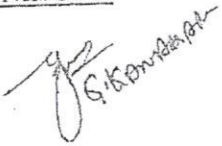
Shri. Soham Modi

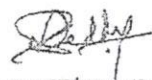
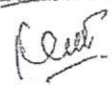
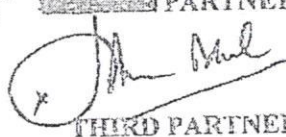


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IN WITNESS WHEREOF, the partners hereto have signed and executed this Supplementary Deed of Partnership with their free will and consent on the date, month and year mentioned herein above, in the presence of the following witnesses:

WITNESSES:

1. 
G. K. RAMANA MURTHY
2. 
M. V. RAMANA MURTHY

SECOND  PARTNER
FIRST  PARTNER
THIRD  PARTNER



"TRUE COPY"

