



केन्द्रीय कर के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL TAX
लेखा-II आयुक्तालय, 1-98/B/20, 21, सान्वी यमुना प्राइड
AUDIT-II COMMISSIONERATE, 1-98/B/20,21, SANVI YAMUNA PRIDE,
कृतिका लेआउट, माधापुर, हाईटेक सिटी, हैदराबाद - 500 081
KRITHIKA LAYOUT, MADHAPUR, HITECH CITY, HYD - 500 081

DIN: 20250756YP050031843D

Date: 08.07.2025

अनुलंक ANNEXURE - X
अंतिम लेखा परीक्षा रिपोर्ट सं° Final Audit Report No. 1038/2023-24

भाग- I Part - I

1.	करदाता का नाम व पता Name & Address of the Taxpayer	M/s MEHTA & MODI REALTY KOWKUR LLP 2nd Floor, 5 4 187 3 and 4, Soham Mansion, M G Road, Secunderabad, Hyderabad, Telangana, 500003
2.	मुख्य कार्यालय, क्षेत्रीय/शाखा कार्यालय आदि Head Office, Regional/Branch Offices etc	As above
3.	कर दाता की स्थिति Status of the taxpayer	Medium
4.	अधिकारक्षेत्र आयुक्तालय/मण्डल/रेंज Jurisdictional Commissionerate/ Division/ Range	Commissionerate - SECUNDERABAD Division - SECUNDERABAD Range - RAMGOPALPET-II
5.	वस्तु एवं सेवा कर पहचान सं. Goods and Services Tax Identification No.	36ABLFM7631F1Z3
6.	विनिर्मितउत्पादों/प्रदत्त सेवाओंकाविवरण Description of Goods manufactured/Service rendered	The taxpayer is a developer/promoter/builder developing the land taken from individual land owners into residential apartments
7.	अगर छूट का दावा किया गया है तो उसकी छूट अधिसूचना सं और प्रभावी तिथि तथा उसका सार Exemption Notification No. and its effective date along with gist of exemption notification in case exemption is claimed	Nil
8.	अंतिम लेखापरीक्षा की अवधि Period of last audit	This is the first audit
9.	अवधि जिसके लिए वर्तमान लेखा परीक्षा की गई Period for which current Audit undertaken	2019-20 to 2022-23
10.	लेखा परीक्षा की तारीखें Dates on which audit undertaken	21.03.2025, 24.03.2025
11.	लेखा परीक्षकों के नाम Names of the Auditors	सर्वश्री / श्री S/Shri 1. B. Ramkishan, Superintendent 2. K. Shivani, Inspector

12.	राजस्व पैराओं की सं० No. of Revenue Paras	8
13.	प्रक्रियात्मक पैराओं की सं० No. of procedural Paras	Nil
14.	लेखा परीक्षा पैराओं में शामिल कुल राजस्व Total Revenue involved in audit Paras	Rs.1,78,20,612/- plus applicable interest and penalty.

लेखा परीक्षा के परिणाम का सारांश SUMMARY OF AUDIT RESULTS

[लेखा परीक्षा के दौरान चिन्हित महत्वपूर्ण व ठोस गैर अनुपालना मामलों की रूपरेखा प्रदान करें]

[PROVIDE AN OUTLINE OF IMPORTANT AND MATERIAL NON COMPLIANCE ISSUES IDENTIFIED DURING THE AUDIT]

महत्वपूर्ण व ठोस गैर-अनुपालना के चिन्हित किए गए मामले और उनपर करदातों की प्रतिक्रिया निम्न सारणी में दी गई है।

The important and material non-compliance issues identified and reaction of the tax payer is indicated in the table given below:

ऑडिट पैरा सं० Audit Para No.	आपत्तियों का सार Gist of objections Attested write-up/workings may be enclosed if warranted	राजस्व संलिप्तता, यदि कोई (रु० में) Revenue Implications, If any (in Rs.)	करदाता की सहमति हाँ/नहीं, यदि नहीं, असहमति का कोई कारण हो तो Tax payer's Agreement Yes/No, If no, reasons for Disagreement	विभाग का निष्कर्ष कारण सहित Department's conclusion with reasons; MMCM date & decision
1	Non-payment of GST on the differential turnover accrued on reconciliation of GSTR3B with sales ledgers for the years 2020-21 and 2022-23	Rs.2,97,522/- (CGST Rs. 1,48,761/-+ SGST Rs. 1,48,761/-) along with applicable interest and penalty	Contested	Approved in the MMCM held on 02.04.2025
2	Non-payment of GST under RCM on the legal charges/advocate fees	Rs.14,148/- (7,074/- CGST+7,074/-SGST) along with applicable interest and penalty	Contested	Approved in the MMCM held on 02.04.2025
3	Non-payment of GST under RCM on the Security Charges	Rs. 9,134/- (4,567/- CGST+ 4,567/-SGST) along with applicable interest and penalty	Contested	Approved in the MMCM held on 02.04.2025
4	Non-payment of GST on the contractual services provided during	Rs.21,006/-(10,503/- CGST+10,503/-SGST) along with applicable interest and penalty	Contested	Approved in the MMCM held on

	2019-20 and 2020-21			02.04.2025
5	Non-payment of GST on the construction services provided to land owner share of flats	Rs.1,71,19,968/- (CGST-Rs.85,59,984/- + SGST Rs.85,59,984/-) along with applicable interest and penalty	Contested	Approved in the MMCM held on 02.04.2025
6	Non payment of Late fee for delayed filing of GSTR-1	Late fee of Rs.15,100/- (CGST-Rs. 7,550/-; SGST-Rs.7,550 /-)	Contested	Approved in the MMCM held on 02.04.2025
7	Non payment of late fee and interest for delayed filing of GSTR-3B Returns	Late Fees of Rs. 3,050/- (CGST-Rs. 1,525/-; SGST-Rs. 1,525 /-), interest of Rs. 7,932/- (CGST Rs. 3,966, SGST Rs. 3,966/-)	Contested	Approved in the MMCM held on 02.04.2025
8	Non payment of GST under RCM for purchases from un registered suppliers	Rs.3,32,752/-(CGST Rs. 1,66,376/- + SGST Rs. 1,66,376/-) along with applicable interest and penalty	Contested	Approved in the MMCM held on 02.04.2025

Para I: Non-payment of GST on the differential turnover accrued on reconciliation of GSTR3B with sales ledgers for the years 2020-21 and 2022-23:

On reconciliation of the sales register and the GSTR3B, it is observed that the taxpayer had not paid GST on certain differential taxable turnover as detailed hereunder;

Table: A-Sales ledger 2020-21:

(Amounts in Rupees)

Date	Customer	Voucher/invoice	sales value(excluding land value)	CGST	SGST
30-Jun-20	CUST-Flat No.B-411 Mrs.T Saraswathi	SAL/10001	150000.00 Cr	5625	5625
30-Jun-20	CUST-Flat No.B-708 Mrs.Bhavana Lulla Mehta	SAL/10002	150000.00 Cr	5625	5625
30-Jun-20	CUST-Flat No.B-709 Ms.Chandra P Mulani/mr.Jayesh P	SAL/10003	150000.00 Cr	5625	5625
30-Jun-20	CUST-Flat No-B-711 Mrs.Vibha Anand Mehta	SAL/10004	150000.00 Cr	5625	5625
30-Jun-20	CUST-Flat No.B-712 Mrs.Vibha Anand Mehta	SAL/10005	150000.00 Cr	5625	5625
30-Jun-20	CUST-Flat No.B-607 Mrs.Bhavana Lulla Mehta	SAL/10006	150000.00 Cr	5625	5625
31-Jul-20	CUST-Flat No.B-308 Mrs.Madhukara Veni/Mr.K.Srinivas	SAL/10007	150000.00 Cr	5625	5625
31-Jul-20	CUST-Flat No.B-411 Mrs.T Saraswathi	SAL/10008	633333.00 Cr	23750	23750
31-Jul-20	CUST-Flat No.B-607 Mrs.Bhavana Lulla Mehta	SAL/10009	520000.00 Cr	19500	19500
31-Jul-20	CUST-Flat No.B-610 Mrs.Kamalesh	SAL/10010	150000.00 Cr	5625	5625
31-Jul-20	CUST-Flat No.B-712 Mrs.Vibha Anand Mehta	SAL/10011	520000.00 Cr	19500	19500
31-Jul-20	CUST-Flat No-B-711 Mrs.Vibha Anand Mehta	SAL/10012	520000.00 Cr	19500	19500
31-Jul-20	CUST-Flat No.B-709 Ms.Chandra P Mulani/mr.Jayesh P	SAL/10013	520000.00 Cr	19500	19500

31-Jul-20	CUST-Flat No.B-708 Mrs.Bhavana Lulla Mehta	SAL/10014	520000.00 Cr	19500	19500
31-Aug-20	CUST-Flat No.B-112 Mr.Piyush Kumar	SAL/10015	133333.00 Cr	5000	5000
31-Aug-20	CUST-Flat No.B-308 Mrs.Madhukara Veni/Mr.K.Srinivas	SAL/10016	633333.00 Cr	23750	23750
31-Aug-20	CUST-Flat No.B-610 Mrs.Kamalesh	SAL/10017	683333.00 Cr	25625	25625
31-Oct-20	CUST-Flat No.B-313 Mrs.Divya Uday	SAL/10018	150000.00 Cr	5625	5625
31-Oct-20	CUST-Flat No.B-513 Mrs.Tabitha Prem Kaza	SAL/10019	150000.00 Cr	5625	5625
30-Nov-20	CUST-Flat No-B-106 Mr.Thachat Ragash/ Mrs.Sikha	SAL/10020	348000.00 Cr	13050	13050
30-Nov-20	CUST-Flat No.B-112 Mr.Piyush Kumar	SAL/10021	640000.00 Cr	24000	24000
31-Dec-20	CUST-Flat No.B-112 Mr.Piyush Kumar	SAL/10022	348000.00 Cr	13050	13050
31-Jan-21	CUST-Flat No.A-405 Mr.M.Veera Ram Murthy	SAL/10023	150000.00 Cr	5625	5625
31-Mar-21	CUST-Flat No.B-112 Mr.Piyush Kumar	SAL/10024	1324000.00 Cr	49650	49650
31-Mar-21	CUST-Flat No.B-112 Mr.Piyush Kumar	SAL/10025	976667.00 Cr	36625	36625
31-Mar-21	CUST-Flat No-B-307 Mr.Dennis Antony/ Mrs.Jennifer D	SAL/10026	415333.00 Cr	15575	15575
31-Mar-21	CUST-Flat No.B-313 Mrs.Divya Uday	SAL/10027	500000.00 Cr	18750	18750
31-Mar-21	CUST-Flat No.B-313 Mrs.Divya Uday	SAL/10028	260000.00 Cr	9750	9750
31-Mar-21	CUST-Flat No-B-408 Mr.Vikash Sahu/ Mrs.Meena Sahu	SAL/10029	282000.00 Cr	10575	10575
31-Mar-21	CUST-Flat No.B-411 Mrs.T Saraswathi	SAL/10030	346667.00 Cr	13000	13000
31-Mar-21	CUST-Flat No.B-411 Mrs.T Saraswathi	SAL/10031	1324000.00 Cr	49650	49650
31-Mar-21	CUST-Flat No-B-412 Mrs.Nidhi Sinha/mr.SP Vijay Kuma	SAL/10032	415333.00 Cr	15575	15575
31-Mar-21	CUST-Flat No-B-412 Mrs.Nidhi Sinha/mr.SP Vijay Kuma	SAL/10033	1150000.00 Cr	43125	43125
31-Mar-21	CUST-Flat No.A-414 Mrs.Parna Chakraborty/mr.Kowshik	SAL/10034	150000.00 Cr	5625	5625
31-Mar-21	CUST-Flat No.B-513 Mrs.Tabitha Prem Kaza	SAL/10035	540000.00 Cr	20250	20250
31-Mar-21	CUST-Flat No-B-608 Mr.Ramesh Bahudur Singh	SAL/10036	133333.00 Cr	5000	5000
31-Mar-21	CUST-Flat No.A-405 Mr.M.Veera Ram Murthy	SAL/10037	726000.00 Cr	27225	27225
31-Mar-21	CUST-Flat No.B-313 Mrs.Divya Uday	SAL/10038	1010000.00 Cr	37875	37875
31-Mar-21	CUST-Flat No.B-406 Mr.Gangadhara Kiran Kumar	SAL/10039	348000.00 Cr	13050	13050
31-Mar-21	CUST-Flat No.B-512 Mrs.Deepa Suraj Premi/mr.Suraj P	SAL/10040	360000.00 Cr	13500	13500
31-Mar-21	CUST-Flat No.B-513 Mrs.Tabitha Prem Kaza	SAL/10041	360000.00 Cr	13500	13500
31-Mar-21	CUST-Flat No-B-506 Mr.Prasenjit Das/mrs.Himani Das	SAL/10042	415333.00 Cr	15575	15575
31-Mar-21	CUST-Flat No-B-608 Mr.Ramesh Bahudur Singh	SAL/10043	348000.00 Cr	13050	13050
31-Mar-21	CUST-Flat No.B-610 Mrs.Kamalesh	SAL/10044	462000.00 Cr	17325	17325
31-Mar-21	CUST-Flat No-B-106 Mr.Thachat Ragash/ Mrs.Sikha	SAL/10045	1211333.00 Cr	45425	45425
31-Mar-21	CUST-Flat No.B-112 Mr.Piyush Kumar	SAL/10046	693333.00 Cr	26000	26000
			21420664.00 Cr	803275	803275

As seen above, the total taxable turnover received from the customers after excluding the land value is Rs.2,14,20,664/- whereas the turnover declared in the GSTR3B is Rs.1,82,40,665/- only, thereby the differential turnover of Rs.31,79,999/- is short declared and the GST payable on the same works out to be Rs.2,38,500/- (CGST Rs.1,19,250/-+ SGST Rs.1,19,250/-) along with applicable interest and penalty under Section 74 and Section 50 of CGST Act, 2017.

Table: B-Sales ledger 2022-23:

(Amounts in Rupees)

Date	Customer	Voucher/invoice	sales value(excluding land value)	CGST	SGST
30-Apr-22	CUST-Flat No-B-307 Mr.Dennis Antony/ Mrs.Jennifer D	SAL/10001	700000.00 Cr	26250	26250
30-Apr-22	CUST-Flat No.B-308 Mrs.Madhukara Veni/Mr.K.Srinivas	SAL/10002	694000.00 Cr	26025	26025
30-Apr-22	CUST-Flat No.B-406 Mr.Gangadhara	SAL/10003	172000.00 Cr	6450	6450

	Kiran Kumar				
30-Apr-22	CUST-Flat No-B-408 Mr.Vikash Sahu/ Mrs.Meena Sahu	SAL/10004	700000.00 Cr	26250	26250
30-Apr-22	CUST-Flat No.B-512 Mrs.Deepa Suraj Premi/mr.Suraj P	SAL/10005	700000.00 Cr	26250	26250
30-Apr-22	CUST-Flat No-A-516 Mrs.Rani Singh/Mr.Darmendar Sing	SAL/10006	150000.00 Cr	5625	5625
31-May-22	CUST-Flat No-B-408 Mr.Vikash Sahu/ Mrs.Meena Sahu	SAL/10007	983333.00 Cr	36874.9875	36874.9875
31-May-22	CUST-Flat No-B-506 Mr.Prasenjit Das/mrs.Himani Das	SAL/10008	983333.00 Cr	36874.9875	36874.9875
31-May-22	CUST-Flat No-B-608 Mr.Ramesh Bahudur Singh	SAL/10009	976667.00 Cr	36625.0125	36625.0125
31-May-22	CUST-Flat No-A-605.Mrs.Preeti Pratyush Veer	SAL/10010	820000.00 Cr	30750	30750
31-May-22	CUST-Flat No-A-602 Mrs.K Sharada/Mr.K.Sai Charan	SAL/10011	150000.00 Cr	5625	5625
31-May-22	CUST-Flat No-A-516 Mrs.Rani Singh/Mr.Darmendar Sing	SAL/10012	894667.00 Cr	33550.0125	33550.0125
31-May-22	CUST-Flat No-A-314 Mr.Kiran Shetty	SAL/10013	1375019.00 Cr	51563.2125	51563.2125
31-May-22	CUST-Flat No.A-414 Mrs.Parna Chakraborty/mr.Kowshik	SAL/10014	1341954.00 Cr	50323.275	50323.275
31-May-22	CUST-Flat No.A-415 Mr.Lakshmanan Shanmugha Sundaram	SAL/10015	1457333.00 Cr	54649.9875	54649.9875
31-May-22	CUST-Flat No-B-611 Mr.Sai Krishna Mohan	SAL/10016	678667.00 Cr	25450.0125	25450.0125
17-Jun-22	CUST-Flat No-A-305 Mrs.Sasmitha Nanda	SAL/10017	1305333.00 Cr	48949.9875	48949.9875
17-Jun-22	CUST-Flat No.A-405 Mr.M.Veera Ram Murthy	SAL/10018	1072000.00 Cr	40200	40200
17-Jun-22	CUST-Flat No-A-515 Mr.Venkata Ramana Murthy.V	SAL/10019	1374000.00 Cr	51525	51525
23-Jun-22	CUST-Flat No-B-106 Mr.Thachat Ragash/ Mrs.Sikha	SAL/10020	696000.00 Cr	26100	26100
23-Jun-22	CUST-Flat No-A-605.Mrs.Preeti Pratyush Veer	SAL/10021	449666.00 Cr	16862.475	16862.475
23-Jun-22	CUST-Flat No-A-605.Mrs.Preeti Pratyush Veer	SAL/10022	1798666.00 Cr	67449.975	67449.975
23-Jun-22	CUST-Flat No-A-516 Mrs.Rani Singh/Mr.Darmendar Sing	SAL/10023	491333.00 Cr	18424.9875	18424.9875
23-Jun-22	CUST-Flat No-A-602 Mrs.K Sharada/Mr.K.Sai Charan	SAL/10024	835333.00 Cr	31324.9875	31324.9875
30-Jun-22	CUST-Flat No-A-602 Mrs.K Sharada/Mr.K.Sai Charan	SAL/10025	459333.00 Cr	17224.9875	17224.9875
30-Jun-22	CUST-Flat No-A-602 Mrs.K Sharada/Mr.K.Sai Charan	SAL/10026	1833333.00 Cr	68749.9875	68749.9875
30-Jun-22	CUST-Flat No.B-610 Mrs.Kamalesh	SAL/10027	632666.00 Cr	23724.975	23724.975
30-Jun-22	CUST-Flat No-A-516 Mrs.Rani Singh/Mr.Darmendar Sing	SAL/10028	1965333.00 Cr	73699.9875	73699.9875
31-Jul-22	CUST-Flat No.B-208 M/s.Modi Consultancy Services	SAL/10029	150000.00 Cr	5625	5625
31-Jul-22	CUST-Flat No-A-602 Mrs.K Sharada/Mr.K.Sai Charan	SAL/10030	1375333.00 Cr	51574.9875	51574.9875
31-Jul-22	CUST-Flat No-A-516 Mrs.Rani Singh/Mr.Darmendar Sing	SAL/10031	1474000.00 Cr	55275	55275
31-Jul-22	CUST-Flat No-A-605.Mrs.Preeti Pratyush Veer	SAL/10032	1349000.00 Cr	50587.5	50587.5
31-Jul-22	CUST-Flat No-A-301 Mrs.Sharma Vaishali	SAL/10033	150000.00 Cr	5625	5625
31-Jul-22	CUST-Flat No-B-113 Mrs.T Geeta Rani	SAL/10034	494000.00 Cr	18525	18525
31-Jul-22	CUST-Flat No.B-709 Ms.Chandra P Mulani/mr.Jayesh P	SAL/10035	233083.00 Cr	8740.6125	8740.6125
31-Jul-22	CUST-Flat No.B-709 Ms.Chandra P Mulani/mr.Jayesh P	SAL/10036	532666.00 Cr	19974.975	19974.975
31-Jul-22	CUST-Flat No.B-607 Mrs.Bhavana Lulla Mehta	SAL/10037	1065333.00 Cr	39949.9875	39949.9875
31-Jul-22	CUST-Flat No.B-708 Mrs.Bhavana Lulla Mehta	SAL/10038	1065333.00 Cr	39949.9875	39949.9875
31-Aug-22	CUST-Flat No-A-305 Mrs.Sasmitha Nanda	SAL/10039	736666.00 Cr	27624.975	27624.975
31-Aug-22	CUST-Flat No.A-414 Mrs.Parna Chakraborty/mr.Kowshik	SAL/10040	761302.00 Cr	28548.825	28548.825
31-Aug-22	CUST-Flat No.A-415 Mr.Lakshmanan Shanmugha Sundaram	SAL/10041	838000.00 Cr	31425	31425
31-Aug-22	CUST-Flat No-A-516 Mrs.Rani Singh/Mr.Darmendar Sing	SAL/10042	849333.00 Cr	31849.	31849.
31-Aug-22	CUST-Flat No.B-208 M/s.Modi Consultancy Services	SAL/10043	624667.00 Cr	23425.	23425.0125
30-Sep-22	CUST-Flat No-Modi Realty Pocharam LLP	SAL/10044	150783.00 Cr	5654.3625	5654.3625
30-Sep-22	CUST-Flat No.B-208 M/s.Modi Consultancy Services	SAL/10045	411088.00 Cr	15415.8	15415.8
30-Sep-22	CUST-Flat No.B-208 M/s.Modi Consultancy Services	SAL/10046	150000.00 Cr	5625	5625
30-Sep-22	CUST-Flat No.A-117 Mrs.Ambika Bahri	SAL/10047	522000.00 Cr	19575	19575
30-Sep-22	CUST-Flat No.A-117 Mrs.Ambika Bahri	SAL/10048	835333.00 Cr	31324.9875	31324.9875
30-Sep-22	CUST-Flat No-A-301 Mrs.Sharma Vaishali	SAL/10049	526000.00 Cr	19725	19725
30-Sep-22	CUST-Flat No-A-301 Mrs.Sharma Vaishali	SAL/10050	150000.00 Cr	5625	5625
30-Sep-22	CUST-Flat No-A-316 Mr.Chandan Dutta/Mrs.Amritha Dut	SAL/10051	939533.00 Cr	35232.4875	35232.4875
30-Sep-22	CUST-Flat No-A-316 Mr.Chandan Dutta/Mrs.Amritha Dut	SAL/10052	150000.00 Cr	5625	5625
30-Sep-22	CUST-Flat No-A-617 Mr.Neelagiri Mithun Chakravarthy	SAL/10053	150000.00 Cr	5625	5625
30-Sep-22	CUST-Flat No-B-706 Mr.Suraj Panday	SAL/10054	835333.00 Cr	31324.9875	31324.9875
30-Sep-22	CUST-Flat No-B-706 Mr.Suraj Panday	SAL/10055	267333.00 Cr	10024.9875	10024.9875
31-Oct-22	CUST-Flat No.A-117 Mrs.Ambika Bahri	SAL/10056	1863333.00 Cr	69874.9875	69874.9875
31-Oct-22	CUST-Flat No-A-301 Mrs.Sharma Vaishali	SAL/10057	516000.00 Cr	19350	19350

31-Oct-22	CUST-Flat No-A-316 Mr.Chandan Dutta/Mrs.Amritha Dut	SAL/10058	949333.00 Cr	35599.9875	35599.9875
31-Oct-22	CUST-Flat No-A-617 Mr.Neelagiri Mithun Chakravarthy	SAL/10059	1233265.00 Cr	46247.4375	46247.4375
31-Oct-22	CUST-Flat No.B-208 M/s.Modi Consultancy Services	SAL/10060	486000.00 Cr	18225	18225
31-Oct-22	CUST-Flat No-B-706 Mr.Suraj Panday	SAL/10061	822177.00 Cr	30831.6375	30831.6375
31-Oct-22	CUST-Flat No.A-405 Mr.M.Veera Ram Murthy	SAL/10062	782667.00 Cr	29350.0125	29350.0125
31-Oct-22	CUST-Flat No-A-515 Mr.Venkata Ramana Murthy.V	SAL/10063	133332.00 Cr	4999.95	4999.95
30-Nov-22	CUST-Flat No-B-611 Mr.Sai Krishna Mohan	SAL/10064	1069333.00 Cr	40099.9875	40099.9875
30-Nov-22	CUST-Flat No.A-117 Mrs.Ambika Bahri	SAL/10065	1375333.00 Cr	51574.9875	51574.9875
30-Nov-22	CUST-Flat No-A-301 Mrs.Sharma Vaishali	SAL/10066	2066000.00 Cr	77475	77475
30-Nov-22	CUST-Flat No-A-316 Mr.Chandan Dutta/Mrs.Amritha Dut	SAL/10067	521333.00 Cr	19549.9875	19549.9875
30-Nov-22	CUST-Flat No-A-617 Mr.Neelagiri Mithun Chakravarthy	SAL/10068	1863333.00 Cr	69874.9875	69874.9875
30-Nov-22	CUST-Flat No-B-706 Mr.Suraj Panday	SAL/10069	700000.00 Cr	26250	26250
30-Nov-22	CUST-Flat No-B-506 Mr.Prasenjit Das/mrs.Himani Das	SAL/10070	783333.00 Cr	29374.9875	29374.9875
30-Nov-22	CUST-Flat No-A-602 Mrs.K Sharada/Mr.K.Sai Charan	SAL/10071	783333.00 Cr	29374.9875	29374.9875
30-Nov-22	CUST-Flat No-A-301 Mrs.Sharma Vaishali	SAL/10072	802000.00 Cr	30075	30075
31-Dec-22	CUST-Flat No.A-117 Mrs.Ambika Bahri	SAL/10073	534667.00 Cr	20050.0125	20050.0125
31-Dec-22	CUST-Flat No.A-117 Mrs.Ambika Bahri	SAL/10074	1549333.00 Cr	58099.9875	58099.9875
31-Dec-22	CUST-Flat No-A-316 Mr.Chandan Dutta/Mrs.Amritha Dut	SAL/10075	2087333.00 Cr	78274.9875	78274.9875
31-Dec-22	CUST-Flat No-A-617 Mr.Neelagiri Mithun Chakravarthy	SAL/10076	1565333.00 Cr	58699.9875	58699.9875
31-Dec-22	CUST-Flat No-A-617 Mr.Neelagiri Mithun Chakravarthy	SAL/10077	1375333.00 Cr	51574.9875	51574.9875
31-Dec-22	CUST-Flat No-B-706 Mr.Suraj Panday	SAL/10078	133333.00 Cr	4999.9875	4999.9875
03-Jan-23	CUST-Flat No-B-611 Mr.Sai Krishna Mohan	SAL/10080	133333.00 Cr	4999.9875	4999.9875
27-Jan-23	CUST-Flat No.B-513 Mrs.Tabitha Prem Kaza	SAL/10081	150000.00 Cr	5625	5625
27-Jan-23	CUST-Flat No.B-513 Mrs.Tabitha Prem Kaza	SAL/10082	150000.00 Cr	5625	5625
27-Jan-23	CUST-Flat No.B-406 Mr.Gangadhara Kiran Kumar	SAL/10083	133333.00 Cr	4999.9875	4999.9875
27-Jan-23	CUST-Flat No.B-406 Mr.Gangadhara Kiran Kumar	SAL/10084	766000.00 Cr	28725	28725
31-Jan-23	CUST-Flat No.A-214 M/s.Modi Consultancy Service	SAL/10086	696000.00 Cr	26100	26100
31-Jan-23	CUST-Flat No.A-402 Mr.Akula Harish	SAL/10087	669333.00 Cr	25099.9875	25099.9875
04-Feb-23	CUST-Flat No-B-506 Mr.Prasenjit Das/mrs.Himani Das	SAL/10089	879400.00 Cr	32977.5	32977.5
06-Feb-23	CUST-Flat No-B-506 Mr.Prasenjit Das/mrs.Himani Das	SAL/10090	825333.00 Cr	30949.9875	30949.9875
28-Feb-23	CUST-Flat No-A-605.Mrs.Preeti Pratyush Veer	SAL/10091	2196666.00 Cr	82374.975	82374.975
28-Feb-23	CUST-Flat No-B-608 Mr.Ramesh Bahudur Singh	SAL/10092	133333.00 Cr	4999.9875	4999.9875
28-Feb-23	CUST-Flat No-B-706 Mr.Suraj Panday	SAL/10093	133333.00 Cr	4999.9875	4999.9875
28-Feb-23	CUST-Flat No.A-214 M/s.Modi Consultancy Service	SAL/10094	133333.00 Cr	4999.9875	4999.9875
28-Feb-23	CUST-Flat No.A-402 Mr.Akula Harish	SAL/10095	133333.00 Cr	4999.9875	4999.9875
28-Feb-23	CUST-Flat No.A-402 Mr.Akula Harish	SAL/10096	133333.00 Cr	4999.9875	4999.9875
31-Mar-23	CUST-Flat No-A-602 Mrs.K Sharada/Mr.K.Sai Charan	SAL/10098	133333.00 Cr	4999.9875	4999.9875
31-Mar-23	CUST-Flat No-A-605.Mrs.Preeti Pratyush Veer	SAL/10099	166666.00 Cr	6249.975	6249.975
31-Mar-23	CUST-Flat No-B-109 Dr.Alluri Suma	SAL/10100	133333.00 Cr	4999.9875	4999.9875
31-Mar-23	CUST-Flat No-B-110 Mrs.K Baby Lakshmi	SAL/10101	133333.00 Cr	4999.9875	4999.9875
31-Mar-23	CUST-Flat No.B-112 Mr.Piyush Kumar	SAL/10102	66667.00 Cr	2500.0125	2500.0125
31-Mar-23	CUST-Flat No-B-307 Mr.Dennis Antony/ Mrs.Jennifer D	SAL/10103	133333.00 Cr	4999.9875	4999.9875
31-Mar-23	CUST-Flat No-B-310 Mr.Krishna Chandra Biswas/Mr.Kos	SAL/10104	66667.00 Cr	2500.0125	2500.0125
31-Mar-23	CUST-Flat No.B-313 Mrs.Divya Uday	SAL/10105	133333.00 Cr	4999.9875	4999.9875
31-Mar-23	CUST-Flat No-B-408 Mr.Vikash Sahu/ Mrs.Meena Sahu	SAL/10106	133333.00 Cr	4999.9875	4999.9875
31-Mar-23	CUST-Flat No-B-409 Mrs.Suman R Mulani/mr.Ratan N Mu	SAL/10107	133333.00 Cr	4999.9875	4999.9875
31-Mar-23	CUST-Flat No.B-411 Mrs.T Saraswathi	SAL/10108	5670.00 Cr	510.3	45.927
31-Mar-23	CUST-Flat No-B-509 Mrs.Ratan N Mulani/mrs.Suman R M	SAL/10109	45815.00 Cr	6414.1	6414.1
31-Mar-23	CUST-Flat No-B-608 Mr.Ramesh Bahudur Singh	SAL/10110	6470.00 Cr	582.3	582.3
31-Mar-23	CUST-Flat No.B-712 Mrs.Vibha Anand Mehta	SAL/10111	17948.00 Cr	2512.72	351.7808
31-Mar-23	CUST-Flat No-B-113 Mrs.T Geeta Rani	SAL/10112	208509.00 Cr	18765.81	18765.81
		Total	75255331	2840194	2837569

As seen from the above ledger excerpt, the total taxable value is Rs.7,52,55,331/- on which the GST is payable of Rs.28,40,194/-CGST and Rs.28,40,194/-SGST, whereas the in GSTR3B the taxable turnover and the GST

payable is declared as Rs.7,44,44,431/-, and CGST of Rs.28,10,683/- +SGST Rs.28,10,683/-, respectively. Therefore, the differential GST payable is worked out to be Rs.59,022/- (29,511/-CGST+29,511/-SGST) along with applicable interest and penalty under Section 74 and Section 50 of CGST Act, 2017.

Taxpayer's submission: The taxpayer has not agreed to the audit objection.

Department's Decision: The Para is approved in the MCM held on 02.04.2025 and directed the group to recover the dues or issue Show Cause Notice.

Para II: Non-payment of GST under RCM on the legal charges/advocate fees:

On verification of the books of accounts of the taxpayer it is found that the taxpayer had not paid GST on the expenditure accrued towards legal charges/advocate fees.

(Amounts in Rupees)

(Schedule-K & Notes No.19 to Balance sheet 2020-21)	Amount
Advocate fees	68600
legal fees	10000

Therefore, the taxpayer is liable to pay the GST of Rs.14,148/- (7,074/-CGST+7,074/-SGST) worked out on the taxable value of Rs.78,600/- during 2020-21 along with applicable interest and penalty under Section 74 and Section 50 of CGST Act, 2017.

Taxpayer's submission: The taxpayer has not agreed to the audit objection.

Department's Decision: The Para is approved in the MCM held on 02.04.2025 and directed the group to recover the dues or issue Show Cause Notice.

Para III: Non-payment of GST under RCM on the Security Charges:

On reconciliation of the OE-Security services ledger accounts maintained in the books of accounts of taxpayer with the GSTR3B returns, it is observed that the taxpayer had not paid GST on certain differential taxable turnover as detailed hereunder;

(Amounts in Rupees)

Period	OE-Security Services ledger value	RCM value declared in GSTR3B	Differential turnover	GST payable @ 18%
2019-20	329693	279401	50292	9053
2020-21	516325	515875	450	81
Total			50742	9134

As seen from the above table the taxpayer is required to pay the GST of Rs.9,134/- (4,567/-CGST+ 4,567/-SGST) along with applicable interest and penalty under Section 74 and Section 50 of CGST Act, 2017.

Taxpayer's submission: The taxpayer has not agreed to the audit objection.

Department's Decision: The Para is approved in the MCM held on 02.04.2025 and directed the group to recover the dues or issue Show Cause Notice.

Para IV: Non-payment of GST on the contractual services provided during 2019-20 and 2020-21:

On verification of the Annual Tax statement U/s 203AA of Income Tax of the tax payer, it is found that the tax payer had provided certain contractual services and income accrued under Section 194C of Income Tax Act, 1961, the details of the same are mentioned hereunder;

(Amounts in Rupees)			
Period	Name of the party	contractual income U/s 194C	GST payable @ 18%
2019-20	M/s Modi Realty Mallapur LLP	46700	8406
2020-21	M/s Modi Properties Private Ltd.Realty Mallapur LLP	69999	12600
Total			21006

As seen from the above table the taxpayer is required to pay the GST of Rs.21,006/- (10,503/-CGST+10,503/-SGST) along with applicable interest and penalty under Section 74 and Section 50 of CGST Act, 2017.

Taxpayer's submission: The taxpayer has not agreed to the audit objection.

Department's Decision: The Para is approved in the MCM held on 02.04.2025 and directed the group to recover the dues or issue Show Cause Notice.

Para V: Non-payment of GST on the construction services provided to land owner share of flats:

As per Notification No. 4/2018-Central Tax (Rate) dated 25.01.2018 *inter-alia* notifies the liability to pay tax by the following classes of registered persons, namely: -

(a) registered persons who supply development rights to a developer, builder, construction company or any other registered person against consideration, wholly or partly, in the form of construction service of complex, building or civil structure; and

(b) registered persons who supply construction service of complex, building or civil structure to supplier of development rights against consideration, wholly or partly, in the form of transfer of development rights,

*as the registered persons in whose case **the liability to pay central tax on supply of the said services**, on the consideration received in the form of construction service referred to in clause (a) above and in the form of development rights referred to in clause (b) above, shall arise at the time when the said developer, builder, construction company or any other registered person, **as the case may be, transfers possession or the right in the constructed complex, building or civil structure, to the person supplying the development rights by entering into a conveyance deed or similar instrument (for example allotment letter).***

Taxpayer(Developer) had provided the construction of 43 residential flats to the land owners against the development rights of their land admeasuring 2.00 acres. The taxpayer had informed during audit that they had not issued any specific allotment/possession letters to the landowners as on date. However, it is seen that the landowners had already sold out many of the constructed flats falling under their share in fully constructed form. Further, the demarcation of the shares of flats falling under the respective shares of Developer and landowners is done in the JDA and its rectification agreements in 2019 only, and there are no any further supplementary agreements. In this regard the following facts are observed to decide the time of supply of the construction services provided by developer to land owner;

- (i) As per para 40 of JDA the developer undertakes to complete the construction and deliver the flats to landowner within 30 months from the date of receipt of sanction/permission for construction from appropriate authorities. [In more details **Block-B within 18 months from building permission date (plus 6 months grace period) and Block A within 12 months of completion date of Block-B**], failing which the developer shall pay a penalty of Rs.8/-sft every month of delay.
- (ii) The taxpayer had obtained the **Building permission** from GHMC in file No.1/C27/22157/2018 vide permit No.1/C27/14075/2019 **dated 21-09-2019**.
- (iii) The **first sale by the developer to the independent buyer is in Block-B flat No.110** vide sale deed No.820/2022, **Dated 31-01-2022**, i.e. after the under taken time of 24 months (18months + 6months of grace period) from building permission date of 21-09-2019.
- (iv) The developer had sold the ibid first flat to the independent buyer after **completion the flat in all aspects** which is **undertaken and confirmed by the buyer** of the flat vide **para 7.1 of page 6 of 16 of Document No.820/2022** registered with Sub-registrar of stamp and registration, Malkajgiri, Telangana Government.
- (v) The **land owner had made first sale through gift deed** in favour of their family members for flat B-407 vide sale deed No.274/2022, dated 17-01-2022
- (vi) Similarly, the **Land owner** had also made sales of substantial number of flats to **independent buyers**, falling with in their share; among them the first flat sale to the independent buyer is in Block-B flat No.613 sold vide registered sale deed No.4945/2023, dated 06-07-2023.
- (vii) It is not seen in their books of accounts that the developer had paid penalty to the landowner towards delay in the completion of the building as stipulated in JDA.

Therefore, it is abundantly evident from the above that the developer had completed the construction of landowner share and delivered to them without which, the landowner could not have sold out their flats. Therefore, the time of supply shall be taken of the date of the first transfer sale/gift deed done by the land owners and the valuation shall be the value of the sale done to the independent buyer, therefore the time of supply shall be the date of gift deed sale vide registered document No.274/2022, dated 17-01-2022 and the valuation shall be as per the independent sale nearer to JDA done vide registered sale deed No.820/2022 for flat B-110, i.e. Rs.6305/- per sft as arrived at Para(1) above. Accordingly, the GST payable by the developer towards the construction services provided to the landowner is worked as under;

(Amount in Rupees)

Landonwer share carpet area	54306
value of sft	6305
total value	342399330
deemed land value i.e. 1/3 of above value in terms of para 2 of Notf.No.11/2017-CT(R)	114133110
Taxable value(excluding land value)	228266220
GST payable @ 3.75%(CGST) 9	8559984

As seen from the above table the taxpayer is required to pay the total GST of Rs.17119968/- (CGST-Rs.85,59,984/- + SGST Rs.85,59,984/-) along with applicable interest and penalty under Section 74 and Section 50 of CGST Act, 2017.

Taxpayer's submission: The taxpayer has not agreed to the audit objection.

Department's Decision: The Para is approved in the MCM held on 02.04.2025 and directed the group to recover the dues or issue Show Cause Notice.

Para VI: Non payment of Late fee for delayed filing of GSTR-1:

On scrutiny of the Monthly returns for the Audit period, it was observed that the taxpayer has belatedly filed some of the GSTR-1 returns, but failed to pay the Late Fees. As per Section 37 of CGST Act, 2017, the registered person shall furnish the details of outward supplies effected during a tax period through GSTR-1 electronically on or before 10th day of the month succeeding the said tax period or the extended time limit. Any registered person who fails to furnish the details required under Section 37 of the Act within the due date shall pay a late fee under Section 47(1) of the Act read with Notification No.4/2018-CT dated 23.01.2018 as amended. The details are mentioned below:

(amount in Rs.)

Tax period	Date of filing GSTR-1	Due Date	No. of days delay	LATE FEE TO BE PAID (in Rs)	
				CGST	SGST
Jul-20	20-08-2020	11-08-2020	9	225	225
Aug-20	15-09-2020	11-09-2020	4	100	100
Sep-20	10-11-2020	11-10-2020	30	750	750
Oct-20	19-11-2020	11-11-2020	8	200	200
Dec-20	20-01-2021	11-01-2021	9	225	225
Mar-21	20-05-2021	11-04-2021	39	975	975
Apr-21	07-07-2021	26-05-2021	42	1050	1050
May-21	07-07-2021	26-06-2021	11	275	275
Jun-21	26-07-2021	11-07-2021	15	375	375
Jul-21	21-08-2021	11-08-2021	10	250	250
Aug-21	21-09-2021	11-09-2021	10	250	250
Sep-21	20-10-2021	11-10-2021	9	225	225
Oct-21	18-11-2021	11-11-2021	7	175	175
Nov-21	14-12-2021	11-12-2021	3	75	75
Jan-22	15-02-2022	11-02-2022	4	100	100
Feb-22	14-03-2022	11-03-2022	3	75	75
Mar-22	21-05-2022	11-04-2022	40	1000	1000
Apr-22	04-06-2022	11-05-2022	24	600	600
May-22	20-06-2022	11-06-2022	9	225	225
Jul-22	27-08-2022	11-08-2022	16	400	400
				7550	7550

The late fee payable works out to Rs.15,100/- (CGST-Rs. 7,550/-; SGST-Rs.7,550 /-).

Taxpayer's submission: The taxpayer has not agreed to the audit objection.

Department's Decision: The Para is approved in the MCM held on 02.04.2025 and directed the group to recover the dues or issue Show Cause Notice.

Para VII: Nonpayment of late fee and interest for delayed filing of GSTR-3B Returns:

On scrutiny of the Monthly returns for the Audit period, it was observed that the tax payer has belatedly filed some of the GSTR-3B returns, but failed to pay the Late Fees. As per Section 37 of CGST Act, 2017, the registered person shall file the

monthly GSTR-3B electronically on or before 20th day of the month succeeding the said tax period or the extended time limit. Any registered person who fails to furnish the details required under Section 37 of the Act within the due date shall pay a late fee under Section 47(1) of the Act read with Notification No.4/2018-CT dated 23.01.2018 as amended. It was also observed that proper interest was not paid in terms of provisions laid down under sub-section (1) of Section 50 of the CGST Act, 2017 read with Rule 88B of the CGST Rules, 2017, where the tax portions were paid in cash, i.e., by debiting the Electronic Cash Ledger, resulting in short-payment of interest. The details are mentioned below:

Table 1: (LATE FEE)

(amount in Rs.)

TAX PERIOD	DATE OF FILING GSTR-3B	DUE DATE	NO.OF DAYS DELAY	LATE FEE TO BE PAID		LATE FEE PAID IN CASH		NET LATE FEE PAYABLE	
				CGST	SGST	CGST	SGST	CGST	SGST
Dec-19	21-01-2020	20-01-2020	1	25	25	0	0	25	25
Jan-20	20-02-2020	20-02-2020	0	0	0	25	25	-25	-25
Mar-20	07-05-2020	20-04-2020	17	425	425	0	0	425	425
Apr-20	23-06-2020	20-05-2020	34	340	340	0	0	340	340
Jun-20	05-08-2020	20-07-2020	16	400	400	0	0	400	400
Sep-20	10-11-2020	20-10-2020	21	210	210	0	0	210	210
Oct-20	23-11-2020	20-11-2020	3	75	75	475	475	-400	-400
Nov-20	18-12-2020	20-12-2020	0	0	0	25	25	-25	-25
Apr-21	07-07-2021	20-05-2021	48	480	480	0	0	480	480
May-21	07-07-2021	20-06-2021	17	170	170	75	75	95	95
Jun-21	26-07-2021	20-07-2021	6	150	150	0	0	150	150
Jul-21	23-08-2021	20-08-2021	3	75	75	150	150	-75	-75
Aug-21	22-09-2021	20-09-2021	2	50	50	75	75	-25	-25
Sep-21	21-10-2021	20-10-2021	1	25	25	50	50	-25	-25
Oct-21	19-11-2021	20-11-2021	0	0	0	25	25	-25	-25
Jan-22	26-02-2022	20-02-2022	6	150	150	0	0	150	150
Feb-22	24-03-2022	20-03-2022	4	100	100	150	150	-50	-50
Mar-22	27-05-2022	20-04-2022	37	925	925	100	100	825	825
Apr-22	16-06-2022	24-05-2022	23	575	575	925	925	-350	-350
May-22	22-06-2022	20-06-2022	2	50	50	575	575	-525	-525
Jun-22	20-07-2022	20-07-2022	0	0	0	50	50	-50	-50
Jul-22	30-08-2022	20-08-2022	10	250	250	0	0	250	250
Aug-22	20-09-2022	20-09-2022	0	0	0	250	250	-250	-250
			251	4475	4475	2950	2950	1525	1525

Therefore, the tax payer is required to pay the Late Fees of Rs.3,050/- (CGST-Rs. 1,525/-; SGST-Rs. 1,525 /-).

Table 2: (INTEREST)

(amount in Rs.)

TAX PERIOD	Date of filing GSTR-3B	DUE DATE	No.of Days delay	CASH PAYMENT		Interest to be paid		Interest already paid			
				CGST	SGST	CGST	SGST	CGST	SGST	CGST	SGST
Dec-19	21-01-2020	20-01-2020	1	123125	123125	61	61	0	0	60.72	60.72
Mar-20	07-05-2020	20-04-2020	17	279600	279600	2344	2344	0	0	2344.04	2344.04
Apr-20	23-06-2020	20-05-2020	34	0	0	0	0	33	33	-33	-33
Jun-20	05-08-2020	20-07-2020	16	33750	33750	266	266	0	0	266.3	266.3
Oct-20	23-11-2020	20-11-2020	3	11250	11250	17	17	0	0	16.64	16.64

Jun-21	26-07-2021	20-07-2021	6	381887	381887	1130	1130	0	0	1129.97	1129.97
Jul-21	23-08-2021	20-08-2021	3	124124	124124	184	184	0	0	183.64	183.64
Aug-21	22-09-2021	20-09-2021	2	167456	167456	165	165	0	0	165.16	165.16
Sep-21	21-10-2021	20-10-2021	1	96719	96719	48	48	0	0	47.7	47.7
Jan-22	26-02-2022	20-02-2022	6	200763	200763	594	594	0	0	594.04	594.04
Feb-22	24-03-2022	20-03-2022	4	835576	835576	1648	1648	609	609	1039.26	1039.26
Mar-22	27-05-2022	20-04-2022	37	204085	204085	3724	3724	1658	1658	2065.85	2065.85
Apr-22	16-06-2022	24-05-2022	23	116850	116850	1325	1325	3905	3905	-2579.63	-2579.63
May-22	22-06-2022	20-06-2022	2	362286	362286	357	357	1325	1325	-967.68	-967.68
Jun-22	20-07-2022	20-07-2022	0	484237	484237	0	0	367	367	-367	-367
Jul-22	30-08-2022	20-08-2022	10	295828	295828	1459	1459	0	0	1458.88	1458.88
Aug-22	20-09-2022	20-09-2022	0	142874	142874	0	0	1459	1459	-1459	-1459
			165	3860410	3860410	13322	13322	9356	9356	3965.89	3965.89

The interest payable on the cash part of the GST in terms of Section 50 works out to Rs. 7,932/- (CGST Rs. 3,966, SGST Rs. 3,966/-).

Taxpayer's submission: The taxpayer has not agreed to the audit objection.

Department's Decision: The Para is approved in the MCM held on 02.04.2025 and directed the group to recover the dues or issue Show Cause Notice.

Para VIII: Nonpayment of GST under RCM for purchases from un registered suppliers:

On verification of balance sheet for the FY 2020-21, under opening stock(1-4-20), it is observed that the taxpayer has made purchases from the unregistered suppliers as mentioned hereunder;

1. Construction material from unregistered dealers: Rs.1,36,962/-
2. Labour services unregistered: Rs.17,11,656/-

The relevant part of the balance sheet is pasted hereunder for the sake of clarity;

Opening Stock (1-4-20)			26,899,654.66
Add: Construction Expenses during the year:			
Construction Material-Registered Dealers	8,345,124.77		
Construction Materials-Composition Bills	282,592.00		
Construction Materials-Unregistered Dealers	136,962.00		
Department Work	412,333.00		
Equipment Usage Charges	384,766.00		
Job Work Charges	571,484.00		
Labour Services Registered	19,566,294.60		
Labour Services Unregistered	1,711,656.00		
Other Expenses	11,237,576.24		
	42,648,788.61		
Less: Extra spect	14,640.00		42,634,148.61
			69,533,803.27

In this regard, as per Notfn.No.03/2019 dt.29.03.2019, the taxpayer is required to purchase 80% from registered persons. The promoter shall maintain **project wise account of inward supplies from registered and unregistered supplier** and **calculate tax payments on the shortfall at the end of the financial year** and shall submit the same in the prescribed form electronically on the common portal by end of the quarter following the financial year. The **tax liability on the shortfall** of inward supplies from unregistered person so determined **shall be added to** his output tax

liability in the month not later than the **month of June following the end of the financial year.**

As the taxpayer has not submitted any such information, the tax payer is liable to pay 18% GST on total unregistered purchases of Rs.18,48,618/-, which amounts to tax Rs.3,32,752/-(CGST Rs. 1,66,376/- + SGST Rs. 1,66,376/-) along with interest and penalty under Section 50 and section 74 of CGST Act, 2017.

Taxpayer's submission: The taxpayer has not agreed to the audit objection.

Department's Decision: The Para is approved in the MCM held on 02.04.2025 and directed the group to recover the dues or issue Show Cause Notice.

Digitally signed by
Satheesh Kumar Kalyandurg
Date: 09-07-2025 10:45:56

(Satheesh Kumar Kalyandurg)
ASSISTANT COMMISSIONER
CIRCLE-I

To
M/s MEHTA & MODI REALTY KOWKUR LLP
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Copy for information and necessary action through email to:

1. The Assistant Commissioner of Central Tax, MIS Section, Hqrs Office, Audit-II Commissionerate.
2. The Assistant Commissioner of Central Tax, Secunderabad Division, Secunderabad Commissionerate.
3. The Superintendent of Central Tax, Ramgopalpet-II Range, Secunderabad Division, Secunderabad Commissionerate.