BEFORE THE HON'BLE TELANGANA REAL ESTATE APPELLATE TRIBUNAL AT HYDERABAD

Appeal 1	No	of	2025
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Against

Complaint No. 157 of 2024

Between:

M/s Mehta & Modi Realty Kowkur LLP

...Appellant

And

MRS. DEEPA SURAJ PREMI AND ANR.

...Respondents

We M/s Mehta and Modi Realty Kowkur LLP, the Appellant herein having our registered office at 5-4-187/3 & 4, II Floor, Soham Mansion, M.G Road, Secunderabad represented by our designated partner Anand S Mehta, S/o. Suresh Mehta age about 47 years R/o Flat No.1402 on 14th Floor, Block No.B, Aparna One, situated at Plot No.96 in Sy.No.335, Shaikpet Village, Hyderabad, Telangana do hereby appoint and retain

DUVVA PAVAN KUMAR SHRADDHA GUPTA G NIKHITA HARI SHRIJITA GADDAM ADVOCATES

Advocate/s to appear for me / us in the above suit / Appeal / Petition / Case and to conduct and prosecute and defend the same and all proceedings that may be taken in respect of any applications for execution or any Decree or Order passed therein. I/We empower my/our Advocate/s to appear in all miscellaneous proceeding in the above suit/matter till all Decree or Order are fully satisfied or adjusted to compromise and obtain the return of documents and draw any moneys that might be payable to me/us in the said suit or of matter and notice I/We do further empower my/our Advocates to accept on my /our behalf, service of all or any appeals or petitions filed in any Court of Appeal reference or Revision with regard to said suit or matter before the disposal of the same in this Hangurable Court.

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Verified that the executant herein is well acquainted with English, read this Vakalatnama. The contents of the Vakalatnama were read over and explain in Urdu/Hindi/Telugu to the executant as he /she/they being unacquainted with English who appeared perfectly to understand same and signed /put his / her/their name or

mark in my presence.

Identified by:

Executed on this

day of

2025

ADVOCATE

BEFORE THE HON'BLE TELANGANA REAL ESTATE APPELLATE TRIBUNAL AT HYDERABAD

Appeal No._____ of 2025

against

Complaint No. 157 of 2024

Between:

M/s Mehta & Modi Realty Kowkur LLP

...Appellant

And

MRS. DEEPA SURAJ PREMI AND ANR.

...Respondents

VAKALATNAMA

ACCEPTED

Filed on:

/ 08/2025

Filed by:

DUVVA PAVAN KUMAR SHRADDHA GUPTA G NIKHITA HARI SHRIJITA GADDAM ADVOCATES

Address for Service:

The Law Chambers
4-A Silver Cloud Complex
Raidurg – 500032
Ph no: 9885885705
Email id:
shraddha@thelawchambers.in

COUNSEL FOR THE APPELLANT

APPEAL TO THE HON'BLE TELANGANA APPELLATE TRIBUNAL AGAINST THE ORDER DATED 23.06.2025 IN COMPLAINT NO. 157 OF 2024

[Under Section 44 of the Real Estate (Regulation and Development) Act, 2016]

For use of Appellate Tribunal's office:
Date of filing:
Date of [receipt at the filing counter of the Registry / receipt by post / online filing]:
Appeal No.:
Signature:
Registrar:

IN THE HON'BLE TELANGANA REAL ESTATE APPELLATE TRIBUNAL AT HYDERABAD

[UNDER SECTION 44 OF THE REAL ESTATE (REGULATION AND DEVELOPMENT) ACT, 2016]

APPEAL NO. ____ OF 2025

AGAINST

COMPLAINT NO. 157 OF 2024

BETWEEN:

M/s Mehta & Modi Realty Kowkur LLP

Rep by its designated partner Sri Anand S. Mehta Office at No.5-4-187/3&4, II floor, Soham Mansion, M.G. Road, Secunderabad – 500003

APPELLANT/RESPONDENTS

AND

1. MRS. DEEPA SURAJ PREMI

R/o B-512, Greenwood Heights, Histop Road, Near ARK Majestic Kowkur, Bolarum Medchal-Malkajgiri - 500010

2. SRI SURAJ PREMI

R/o B-512, Greenwood Heights, Histop Road, Near ARK Majestic Kowkur, Bolarum Medchal-Malkajgiri - 500010

RESPONDENTS/COMPLAINANTS

APPEAL FILED UNDER UNDER SECTION 44 OF THE REAL ESTATE (REGULATION AND DEVELOPMENT) ACT, 2016

I. PARTICULARS OF THE APPELLANT:

The description and particulars of the Appellant is same as that mentioned in the above cause title and the address for the purpose

of service of summons, processes and notice is that of its Counsels, Duvva Pavan Kumar, Shraddha Gupta, G. Nikhita Hari, Shrijita Gaddam Advocates, having their office at The Law Chambers, Suit No 16, Cyber Hub, Gachibowli, Hyderabad, Email id: pavan@thelawchambers.in, shraddha@thelawchambers.in, Ph No. +91 9885885705.

II. PARTICULARS OF THE RESPONDENTS

The description and particulars of the Respondents and the address for the purpose of service of summons, processes and notices is same as that mentioned in the cause title above.

III. JURISDICTION OF THE APPELLATE TRIBUNAL:

The Appellant herein is challenging the order dated 23.06.2025 passed by the Telangana Real Estate Regulatory Authority in Complaint No. 157 of 2024, which falls within the jurisdiction of this Hon'ble Appellate Tribunal.

IV. LIMITATION:

The Appellant declares that the appeal is within the limitation specified in subsection (2) of section 44 of the RERA Act. The order under challenge was passed on 23.06.2025 which was received by the Appellant on 14.07.2025 and the present appeal is filed within sixty days from the date of the receipt of the order.

V. FACTS OF THE CASE:

 The instant appeal is filed by the Appellant under Section 44 of the Real Estate (Regulation and Development) Act, 2016 ("Act") aggrieved by the Order dated 23.06.2025 in Complaint No. 157 of

2024 ("Impugned Order") passed by the Telangana Real Estate Regulatory Authority comprising of Dr. N. Satyanarayana, IAS (Hon'ble Chairperson, RERA), Shri. K. Srinavasa Rao (Hon'ble Member, RERA) and Shri Laxmi Narayana Jannu (Hon'ble Member, RERA) ("Hon'ble Tribunal"). A Certified Copy of the Impugned Order is annexed herewith as *Annexure 1*.

- 2. The Appellant is engaged in the business of real estate construction and development either through itself of through its group companies. The Appellant and its Group Companies have endeavoured to provide good quality construction with modern amenities at affordable prices for middle income families and has been one of the leading and most reputed as well as preferred developers in the State of Telangana for over many decades.
- 3. The present dispute arises in connection with the housing project developed by the Appellant under the name and style Greenwood Heights consisting of 119 flats in 2 blocks, i.e. Block-A and Block-B located at Sy. No. 196, Histop Road, Kowkur, Alwal Mandal, Medchal-Malkajgiri District, Secunderabad 500010 ("Greenwood Heights Project").
- 4. The Respondents are individuals who have purchased a residential flat bearing No. B-512 in the said Greenwood Heights Project vide sale deed bearing document no. 2282/2024 dated 04.04.2024. Copy of the Sale Deed bearing document no. 2282/2024 dated 04.04.2024 is annexed herewith as *Annexure 2*.
- On 09.07.2019, the owners of land admeasuring Ac.2.00 Gts in Sy. No. 196 of Kowkur Village, Malkajigiri Mandal, Medchal-Malkajgiri District Prem Kumar Sanghi, Prem Kumar Sanghi HUF,

Sanghi HUF, Sushma Sanghi, Nilesh Agarwal, Nilesh Agarwal HUF and Mukta Agarwal ("Owners") entered into a Joint Development Agreement cum General Power of Attorney bearing document no. 5379/2019 dated 09.07.2019 with the Appellant herein construction and development of their land into Greenwood Heights Project

- 6. The Appellant obtained the building permit for construction of the Greenwood Heights Project vide Permit No. 1/C27/14075/2019 dated 21.09.2019. Subsequently, the Appellant got the Greenwood Heights Project got registered with the Telangana Real Estate Regulatory Authority bearing Registration No. P0220001214 dated 19.10.2019. Copies of the Building Permit and Registration Certificate are herewith annexed as *Annexure 3* and *Annexure 4*.
- 7. The Greenwood Heights Project consists of 119 flats across Block A and Block B. The Greenwood Heights Project is now fully completed in accordance with the approved plans and specifications and Appellant has applied for the Occupancy Certificate, bearing File No. 002276/GHMC/0989/KPL1/2025 dated 26.02.2025. Copy of the Application bearing File No. 002276/GHMC/0989/KPL1/2025 dated 26.02.2025 is herewith annexed as *Annexure 5*.
- 8. The Respondents approached the Appellant to purchase a flat in the Greenwood Heights Project, after duly verifying the title documents, sanctioned plans, and other requisite permissions pertaining to the Greenwood Heights Project. Upon being fully satisfied with the project details, documentation, and the Appellant's rights over the property, the Respondents booked Flat No. B-512 and paid a booking amount of Rs. 25,000/- on

25.10.2019. Copy of the Respondents' booking form is filed herewith as *Annexure* 6.

- 9. As per the booking form, the Respondents had agreed to pay the consideration as per the schedule mentioned therein wherein it was agreed that in case of delay in payments, they shall pay the interest on the delayed payment.
- 10. Thereafter, the Respondents executed an Agreement of Sale dated 11.11.2019 with the Appellant in respect of the said flat. The terms and conditions of the Agreement of Sale were duly read, understood, and consciously accepted by the Respondents, who knowingly affixed their signatures thereto without raising any objection. The Respondents have, at no point prior to the present dispute, contested the validity or enforceability of the said agreement. Copy of the agreement of sale attached is filed herewith as *Annexure 7*.
- 11. As per the agreed construction schedule, the flat was to be completed by December 2022. Despite the unprecedented challenges and delays caused by the COVID-19 pandemic, which caused significant disruptions to availability of labour, supply chains, and overall project execution timelines across the industry, the Appellant ensured that the construction progressed substantially, and by the stipulated timeline. As on the date of filing of the complaint with the Hon'ble Tribunal/TSRERA the flat was almost entirely completed, with only minor finishing works remaining.
- 12. It is also pertinent to note that this progress was made even though the Respondents had not made the schedule payments of up to Rs.5 lakhs and more and the Appellant having given several

concessions and benefits to the Respondents due to Covid-19, the Respondents continued to delay the payments thereby causing financial strain and impacting the cash flow necessary for smooth project execution. Nonetheless, the Appellant had acted in good faith and demonstrated its commitment to timely delivery of the flat and bringing the Greenwood Heights Project to near completion within the stipulated timeframe.

- 13. On 16.11.2021, the Appellant formed the "Greenwood Welfare Association" under the Telangana Societies Registration Act,2001 bearing Society registration No. 687 of 2021 for maintenance of the Greenwood Housing Project and to promote cultural, social, literary activities among the residents of the Greenwood Heights. Copy of the Memorandum of Association of the Greenwood Heights Welfare Association is herewith annexed as *Annexure 8*.
- 14. As the construction of the flats in the Greenwood Heights Project neared completion, the Appellant, with the objective of ensuring proper upkeep of the Greenwood Heights Project, the Appellant had registered the house owners as members in the association with formal objectives.
- 15. At the time of delivery of the possession of the flat, the Appellant once again undertook the final touch ups of paints, provided the water connections, electricity connection and ensured sanitary fittings were properly installed and functional. Such measures were undertaken not only to prevent deterioration or rusting due to non-use but also to ensure that the property retained a fresh, new appearance on the date of delivery.
- 16. In fact, in so far as the Respondents are concerned, in the month of December, 2022, the Respondents had sought for additional

works and facilities which were also duly completed by the Appellant on 26.01.2023.

- 17. Prior to delivery of possession when the Respondents were given the opportunity to inspect their respective flats and, if desired, request their preferred colour choice, sanitary fittings, or other minor changes and finishing touches, the Respondents had failed to respond with their final colour choices or other finishing requests until as late as April 2024. The Respondents were also required to complete standard formalities, such as signing the possession letter, no-dues certificate, and Greenwoods Heights Association membership forms, which are customary practices in handover of residential flats.
- 18. The Appellant had accordingly issued a possession letter to the Respondents to take the possession of the flat, but for the reasons best known to them they did not come forward to execute the same. Instead, they sought to carry out certain additions and alterations in their flat, which inevitably caused further delay. Despite the Appellant's repeated notices and intimation to take possession upon clearance of dues, the Respondents refrained from accepting possession for nearly two years.
- 19. Thereafter, in February 2024, at their own convenience, the Respondents finally expressed their willingness to sign the requisite documents, stating that they intended to perform a pooja and carry out certain customised fittings in accordance with their personal traditions.
- 20. The Respondents however came forward to only complete the registration of the flat, which was duly registered on 27.03.2024

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without complying with the other formalities, and they having refused to execute the possession letter and complete the remaining handover formalities, despite repeated requests and reminders from the Appellant.

- 21. It is pertinent to note that, the Respondents having already committed persistent defaults in making the scheduled payments, as well as in paying the maintenance charges and other dues due to the Appellant as stipulated under the Agreement of Sale, shockingly filed a Complaint dated 10.08.2024 before the Hon'ble Tribunal, levelling false and baseless allegations against the Appellant, with the sole intention of evading their liability towards payment of maintenance charges and interest on delayed payments. Copy of the Complaint filed by the Respondents is herewith annexed as *Annexure 9*.
- 22. In response to the complaint, the Appellant filed its counter on 21.11.2024. Copy of the counter filed by the Appellant is herewith annexed as *Annexure 10*.
- 23. Subsequently, upon the suggestion and persuasion of the Hon'ble Tribunal, the Respondents executed the possession letter on 19.12.2024 which was received by the Respondent/Complainant on 30.01.2025 and thereafter took physical possession of the flat and continue to reside in the said flat to date.
- 24. Upon detailed hearing, the Hon'ble Tribunal passed the Impugned Order on 23.06.2025 wherein the Hon'ble Tribunal made various observations which are unjust, unfair and passed the following directions –

- (i) The Respondent is directed to pay a penalty of ₹10,99,992/(Rupees Ten Lakh Ninety-Nine Thousand Nine Hundred NinetyTwo only) for contravention of Section 60 of the Real Estate
 (Regulation and Development) Act, 2016, on account of having
 furnished false information and made misrepresentations under
 the Form B affidavit, as well as for executing an agreement of
 sale different from the one uploaded on the webpage of the
 Telangana Real Estate Regulatory Authority (TG RERA). The said
 penalty shall be paid within thirty (30) days from the date of this
 Order, in favor of TG RERA FUND through a Demand Draft or
 online payment to A/c No. 50100595798191, HDFC Bank, IFSC
 Code: HDFC0007036; and
- (ii) It is clarified that, in accordance with Clause 7.2 of the agreement of sale as prescribed under Rule 38 and Annexure 'A' of the Telangana Real Estate (Regulation and Development) Rules, 2017, the Complainants shall be liable to pay maintenance charges as soon the unit is completed;
- (iii) The Respondent is further directed to complete all remaining final works pertaining to the subject unit/project and hand over physical possession to the Complainant(s).
- (iv) In view of the directive issued by the Hon'ble High Court in W.P. No. 3319 of 2013, the Respondent is directed to dissolve the previously constituted association and initiate the formation of a new association strictly in accordance with the provisions of the Telangana Cooperative Societies Act, 1964;



- (v) The Respondent is also directed to refrain from collecting Goods and Services Tax (GST) on interest amounts levied on delayed payments. It is clarified that GST is applicable only on the total sale consideration whether paid in lump sum or in agreed instalments between the parties, and not on interest charged due to delay in payment.
- 25. Aggrieved with the observations made in the Impugned Order and directions passed against the Appellant, the present appeal is being filed on the following grounds –

GROUNDS:

- A. The Hon'ble Tribunal has passed the Impugned Order without appreciating the facts, documents and material placed on record by the Appellant hereby failing to understand the stand of the Appellants.
- B. The Hon'ble Tribunal failed to understand the object of Rule 38 is to prevent unfair or one-sided terms and ensure transparency only. Rule 38 ought to be interpreted keeping in mind the object behind the said rule. Any deviations in the Agreement of Sale format does not amount to a violation of Rule 38 of the Telangana RERA Rules, 2017, as Rule 38 prescribes a model agreement intended to ensure the inclusion of key statutory safeguards, not to mandate rigid, word-for-word adherence. So long as the essential clauses are present and the rights of the allottee under the Act are not affected, minor variations inclusion of clauses or order cannot be construed as non-compliance.
- C. The Agreement of Sale was willingly executed by the Respondents contains clauses wherein the rights of both parties are identical,

along with standard provisions outlining the respective rights and liabilities of each party in clear terms. There is no modification made without consent of the parties and the Respondents have verified the said agreement and sale deed before executing the same.

- D. The Hon'ble Tribunal has also erred in imposing a penalty of Rs. 10,99,992/- (Rupees Ten Lakh Ninety Nine Thousand Nine Hundred Ninety-Two only) under section 60 of the Act for furnishing incorrect information in Form-B affidavit. It is submitted that the imposition of the said amount as penalty is not justified. Without prejudice, it is submitted that even assuming that any amount of penalty that is leviable on the Appellant, the penalty under the Impugned Order is highly excessive, disproportionate. In the present case, there was no loss to allottees, nor any mala fide intent by the Appellant. Section 60 empowers imposition of penalty but mandates consideration of the gravity and impact of the alleged contravention. Such an imposition of penalty is inconsistent with the settled principles of party autonomy under Indian Contract Act.
- E. While observing that the Agreement of Sale executed between the Appellant and the Respondents is not in conformity with the model format provided under Rule 38, the Hon'ble Tribunal has passed the Impugned Order by invoking provisions of the Agreement of Sale. This itself shows that on one hand the Hon'ble Tribunal has disregarded the revised Agreement of Sale and simultaneously placed reliance on the same, which inconsistency makes the Impugned Order perverse.

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- F. Without prejudice to the above, it is submitted that, by virtue of the Impugned order, the Hon'ble Tribunal has granted relief to the Respondents without considering the facts in the present case in regard to the monthly maintenance charges payable by the allottees mentioned in Clause 11.4 of the executed agreement of sale which clearly stipulates that maintenance charges are payable from the date of intimation of possession or completion, whichever is earlier. The Respondents by voluntarily executing the Agreement of Sale agreed to this clause. The Hon'ble Tribunal has, however, applied Clause 7.2 of the model form in abstract, ignoring the binding contractual framework and Section 19(6) which allows such charges to be levied "in the manner and within the time as specified in the agreement for sale." This constitutes an impermissible rewriting of terms agreed by the parties
- G. The Hon'ble Tribunal had place part reliance on the terms of the Agreement of Sale and erred in considering "Annexure C" of the agreement of sale that "The Purchaser shall be given an opportunity to visit the site for providing details like choice of colour of walls, bathroom tiles, etc. The Purchaser, at their discretion, may provide material like floor tiles, bathroom tiles, sanitary fittings, CP fittings, electrical switches, etc. Any delay in completion of the Scheduled Flat due to delay in delivery of the material by the Purchaser shall be added to the scheduled date of completion of the flat." Adhering to the same, the Appellant had made final touch-ups of paints, verified the functioning of water connections, sanitary connections, electricity, etc., to the satisfaction of the Respondents. The Respondents took their own time to intimate the same, further alleging delay and non-completion of the flat on the Appellant's part.

- H. The Hon'ble Tribunal arrived at a categorical finding that only after obtaining possession of the flat physically and completion of the relevant works in the flat, can the promoter seek for the documents being possession letter, no due letter, association membership joining letter, as they are a subsequent action and its not be noted that pertaining to the observations of the same the complainants/respondents are continuing their possession and failed to provide any document
- I. The Hon'ble Tribunal's direction to dissolve the "Greenwood Welfare Association" and to form another association under the Telangana Cooperative Societies Act, 1964, relying on W.P. No. 3319 of 2013, is misplaced. The cited judgment is distinguishable as it pertains to cases where the association's sole object is maintenance. The said judgement has been overruled by the Hon'ble High Court of Telangana in Nitish Reddy vs. State of Telangana; 2021 SCC OnLine TS 1614, wherein it was held that a Residents Welfare Association is eligible for registration under the Telangana Societies Registration Act, 2001, provided its objectives conform to the purposes enumerated under Section 3(1) of the said Act. Pursuant to the aforesaid judgment, the Commissioner and Inspector General of Registration and Stamps, Government of Telangana, issued Circular Memo No. 8815/Regn.II/2023 dated 21.08.2023 permitting the registration of Residents Welfare Associations under the Telangana Societies Registration Act, 2001, provided that their objectives are in consonance with Section 3(1) of the Act. Greenwood Heights Welfare Association was registered strictly in accordance with the prevailing legal framework subsequent to the Circular Memo No. 8815/Regn.II/2023 dated 21.08.2023 and its objectives, as stated in its Memorandum of Association, align with the requirements of the Act, including the promotion of cultural,

social, and literary activities. It is most humbly submitted that the validity of Circular Memo dated 21.08.2023 is sub-judice with the Hon'ble High Court of Telangana and in such circumstances, an order dissolving the Society cannot be passed. SCC.

- J. The Hon'ble Tribunal has held that the Appellant cannot levy contractual interest on delayed payments without demonstrating its own performance. This observation of the Hon'ble Tribunal ignores the Respondents' persistent defaults in payment, requests for alterations, and self-induced delays in taking possession despite repeated intimations.
- K. The Hon'ble Tribunal placed reliance on Clause 18(VII) of the said agreement, which provides that the balance amount of ₹2,00,000/-(Rupees Two Lakhs only) was to be paid by the Respondents upon completion of the unit, whereas the Hon'ble Tribunal failed to observe that though the amount is contingent on the date of completion and that the interest was demanded only upon completion of the same.
- 26. The Appellant respectfully submits that, each of the grounds raised herein are without prejudice to the other and the Appellant craves leave to add or to amend any of the foregoing either before or at the time of hearing of the appeal.
- 27. The present appeal is being filed, without prejudice to the rights of the Appellant against the Respondents herein and initiate such other legal proceedings, required by the Appellant to safeguard its interest in respect of the project.

(vi) RELIEF(S) SOUGHT:

In view of the facts mentioned hereinabove, the Appellant prays for the following relief(s):

- a. To allow the Appeal filed by the Appellant before the Authority, as prayed for.
- b. To quash and set aside the Impugned Order passed by the Hon'ble Tribunal in Complaint No. 157 of 2024 and
- c. Pass any such order or order(s) as the Hon'ble Appellate
 Tribunal may deem fit and proper in the facts and
 circumstances of the case in the interest of justice

(vii) INTERIM ORDER

Pending the final decision on the Appeal, the Appellant seeks issue of the following interim order:

- a. To stay the execution of the Impugned Order passed by the Hon'ble Tribunal in Complaint No. 157 of 2024
- b. To direct the Respondents to pay pending maintenance charges in lieu of their possession and continue to pay for the same.
- c. And pass such other order or orders as it may deem fit in the facts and circumstances of the case.

(viii) MATTER NOT PENDING WITH ANY OTHER COURT, ETC.:

In view of the facts & circumstances, the Appellant further declares that the matter regarding which this appeal has been made is not pending before any court of law or any other authority or any other Tribunal(s).

(ix) PARTICULARS OF THE FEE TERMS OR SUB-RULE A(1) OF RULE 9

- (i) Amount:
- (ii) Name of the bank on which drawn:
- (iii) Mode:

(x) <u>LIST OF ENCLOSURES:</u>

Annexure 1	Certified Copy of the Impugned Order		
Annexure 2	Copy of the Sale Deed bearingdocument no.		
	2282/2024 dated 04.04.2024		
Annexure 3	Copy of the Building Permit		
Annexure 4	Copy of the Registration Certificate		
Annexure 5	Copy of the Application bearing File No.		
2	002276/GHMC/0989/KPL1/2025 dated		
	26.02.2025		
Annexure 6	Copy of the Respondents' booking form		
Annexure 7	Copy of the agreement of sale		
Annexure 8	Copy of the Memorandum of Association of the		
	Greenwood Heights Welfare Association		
Annexure 9	Copy of the Complaint filed by the Respondents		
	bearing Complaint No. 157 of 2024		
Annexure 10	Copy of the counter filed by the Appellant in		
-	Complaint No. 157 of 2024		
Annexure 11	Authorization letter issued in favour of Mr.		
	Anand S Mehta		

Date:

Place:

APPELLANT

VERIFICATION

I, Anand S Mehta, S/o. Suresh Mehta age about 47 years R/o Flat No.1402 on 14th Floor, Block No.B, Aparna One, situated at Plot No.96 in Sy.No.335, Shaikpet Village, Hyderabad, Telangana, the designated partner and authorized representative of M/s Mehta and Modi Realty Kowkur LLP, the Appellant herein having our registered office at 5-4-187/3 & 4, II Floor, Soham Mansion, M.G Road, Secunderabad, do hereby solemnly affirm and sincerely state on oath that all that is mentioned in the above Appeal is true and correct to the best of my knowledge, information and belief and is based on legal advise.

Hence verified on this the day of August, 2025

SWORN AND SIGNED BEFORE ME

ON THIS THE ____ DAY OF AUGUST, 2025

DEPONENT

ADVOCATE: HYDERABAD