

**SUMMONS****[under Section 70 of the Central Goods and Services Tax Act, 2017]**

To,

Authorised signatory of M/s Mehta & Modi  
Realty Kowkur  
LLP(GSTIN:36ABLFM7631F1Z3)

2nd Floor, 5 4 187 3 and 4, Soham Mansion, M  
G Road, Secunderabad, Hyderabad,  
Telangana, 500003

WHEREAS, I, **M CHANDRA SHEKER** am making inquiry in connection with  
**Investigation against M/s Mehta & Modi Realty Kowkur LLP(GSTIN:36ABLFM7631F1Z3)** under  
the Central Goods and Services Tax Act, 2017.

AND WHEREAS, I consider your attendance necessary to

(a) give evidence and / or  
(b) produce documents or things of the following description in your possession or under your  
control:

1. Occupancy Certificate issued by the GHMC/HMDA/Gram Panchayat Authorities in  
respect of **Greenwood Heights Project** at Sy No.196, Yaprall Road, Kowkur village,  
GHMC Alwal Circle, Malkajgiri(M), Medchal District.TG wrt the GHMC Building Permission  
Proceedings No. 1/C27/14075/2019 dt 21.09.2019 in file No.1/C27/22157/2019.

2. Details of (i) Number of Flats/First floor Mortgaged to the Municipal Commissioner vide  
Bk-1, CS NO.5743/2019 at SRO, Malkajgiri, (ii) Mortgage release deed/order in respect of  
Flats/First floor Mortgaged to the Municipal Commissioner vide Bk-1, CS NO.5743/2019 at  
SRO, Malkajgiri, (iii) Sale Particulars of Flats that were originally Mortgaged to the  
Municipal Commissioner and released from such mortgaged, (iv) Flats for which the  
Developer has not charged GST (GST @5% in Cash) from the Independent buyers as after  
issuance of Occupancy Certificate, GST is not payable.

3. Details of Hyderabad Metro Water Sewerage Supply Board (HMWSSB) and Telangana  
State Southern Power Distribution Company Ltd (TGSPDCL) who converted the Status of  
Water and Electricity connection from Commercial to Domestic Status.

NOW, THEREFORE, in exercise of powers vested in me under Section 70 of the Central Goods and  
Service Tax Act, 2017 I do hereby summon you to appear before me ☒ in person / or ☐ by an  
authorized representative **2026-01-15** at **11:00:AM** at the office of  
**Room No. 605, 5th Floor, GST Bhavan, Near LB Stadium, Hyderabad-500004**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and  
section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an  
offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).  
Given under my hand and seal of office to-day the **07** day of **January**, **2026** at **HYDERABAD**

Name : **M CHANDRA SHEKER**

Signature : .....

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**

एन. चंद्र शेखर/M. CHANDRA SHEKER  
अधीक्षक (कर अपवंचन)  
Superintendent (Anti-Evasion)  
केन्द्रीय कर एवं सीमा शुल्क  
Central Tax & Customs  
सिकंदराबाद जी एस टी आयुक्तालय  
Secunderabad GST Commissionerate  
हैदराबाद/Hyderabad.



Seal of Office