



केन्द्रीय कर, केन्द्रीय उत्पाद शुल्क एवं सेवा कर आयुक्त का कार्यालय  
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, CENTRAL EXCISE &  
SERVICE TAX

सिकंदराबाद जीएसटी आयुक्तालय, जीएसटी भवन, एल बी स्टेडियम रोड,  
SECUNDERABAD GST COMMISSIONERATE, GST BHAWAN,  
L.B.STADIUM ROAD

बशीरबाग हैदराबाद BASHEERBAGH, HYDERABAD - 500 004.

O.R.No. 131/2015 -Adm(ST)Commr

Date:02.02.2018

To

M/s. GREENWOOD ESTATES,  
No. 5-4-187/3 & 4, II Floor,  
Soham Mansion, MG Road,  
Secunderabad - 3. (By Speed Post)

( By Speed Post )

Gentlemen,

Sub:- Recovery Proceedings in OIO No.HYD-SVTAX-000-COM-144-16-17  
dated 15.12.2016 - Reg.

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Please refer to your application for Rectification of Mistake dated 11.04.2017 in respect of OIO No. HYD-SVTAX-000-COM-144-16-17 dated 15.12.2016 passed by the Commissioner of erstwhile Service Tax Commissionerate on the above subject.

2. In this regard, it is observed that the subject Order on Original dated 15.12.2016 was passed by the then Commissioner of Service Tax, Hyderabad Commissionerate. With the introduction of GST, jurisdictions of the Commissionerates have been re-organised vide Notification No. dt. 13/2017-Central Excise (NT) dated 09.06.2017 read with Trade Notice No.01/2017, dated 12.06.2017, and the assessee has been assigned to this Commissionerate for the purpose of legacy work. Accordingly, the undersigned is taking up the request of the party.

3. It is observed that it has been clearly stated at para 13.6 on the Order in Original that "it is neither their submission that VAT amount has also been included in the gross amount, nor they have furnished before the adjudication authority any evidence that they had paid VAT". Accordingly, the order was passed. Once all the evidences have been considered before passing the subject Order in Original, the question of any error apparent on record do not arise.

4. Though the assessee has requested for personal hearing in this mater, in terms of Section 74(4) of the Finance Act, 1994, as amended, personal hearing need to be allowed only where there is an increase in the tax liability or reduction in the refund amount. Hence, in this case, the application is being decided on the basis of representation made by the applicant.

6. In view of the above, the request of the applicant for Rectification of Mistake do not merit for consideration.

Yours sincerely,

  
(SUNIL JAIN)  
COMMISSIONER

Copy to The Asst. Commissioner of Central Tax,  
Secunderabad GST Division, Secunderabad GST Commissionerate, 3<sup>rd</sup> floor, CLS  
Building, Nampally, Hyderabad- for further necessary action.