



జిఎస్టీ మరియు సెంట్రల్ ట్యాక్స్ మిషన్ రాజ్యాలయం  
అప్పీల్స్ - (II), హైదరాబాద్ గిరిమిషన్ రేట్  
7వ అంతస్తు, GST భవన్: LB స్టేడియం రోడ్, బషీర్ బాగ్, హైదరాబాద్, పిన్-500004  
जीएसटी और केंद्रीय कर आयुक्त कार्यालय अपील - (II) हैदराबाद कमिश्नरेट  
सातवातल, जी.एस.टी.भवन, एल.बी.स्टेडियम रोड, बशीरबाग, हैदराबाद, पिन - ५००००४  
OFFICE OF THE COMMISSIONER OF GST & CENTRAL TAX  
APPEALS-II HYDERABAD COMMISSIONERATE

7th Floor, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad, PIN-500004, T.S.  
Ph: 040-23234219/ e-Mail: cgst.hyddappeals2@gov.in

**Appeal No. 32/2021(SC)ST**

DIN- 20211056DN000000FB0B

Dated: 24/11/2021

To  
M/s Greenwood Estates,  
#5-4-187/3 & 4, II Floor,  
Soham Mansion, MG Road,  
Secunderabad-500003

Gentlemen,

Sub: Service Tax (Appeal) – Appeal filed by M/s Greenwood Estates, #5-4-187/3 & 4, II Floor, Soham Mansion, MG Road, Secunderabad-500003 – **Issue of Acknowledgement cum Deficiency Letter**– Regarding.

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The receipt of your appeal against OIO No. 05/2021-22-Sec-Adjn-ADC(ST) dt. 26.07.2021 passed by the Additional Commissioner of Central Tax & Central Excise, Secunderabad GST Commissionerate, GST Bhavan, L.B.Stadium Road, Basheerbagh, Hyderabad-500004 in this office on 08.11.2021 is hereby acknowledged. The said Appeal has been assigned **A.No.32/2021(SC)ST**. Please cite/quote the above Appeal number, for any future correspondence/references.

2. On preliminary scrutiny of the appeal filed, the following discrepancies are noticed:

- As per Rule 3(2)(c) of Central Excise (Appeals) Rules, 2001 (applicable to Service Tax also as per the Section 85(5) of Finance Act, 1994), the grounds of appeal and the form of verification as contained in Form No. ST-4 shall be signed by the “principal officer thereof” in the case of a company or local authority. Accordingly, proof regarding the company’s authorization in respect of authorized signatory is not submitted.
- Proper proof of payment regarding the mandatory pre-deposit as per Section 35 F of Central Excise Act, 1944 (applicable to Service Tax as per the Section 83 of Finance Act, 1994) may be submitted for admission of appeal.

The above deficiencies may be rectified and required documents may be submitted immediately.

3. In View of spread of Covid-19, and the need to ensure Physical distancing to contain the spread of Covid-19, it has been decided to conduct personal hearing in virtual mode by using video calling app viz., Google meet. In this regard detailed guidelines issued by CBIC vide F.No.390/Misc/3/2019-JC dated 21.08.2020 may be referred.

4. The time and date of personal hearing would be intimated in due course.

In the interest of speedy disposal of your appeal, you are advised to mail authorization letter copy before Personal Hearing to this office E-mail, along with contact details of the authorized representative.

6. It is also requested to submit soft copy of statement of facts and Grounds of Appeal (in word format) to this office e-mail id: cgst.hyddappeals2@gov.in.

Yours sincerely,

*Signature*  
24/11/2021

SUPERINTENDENT

**Copy submitted to:**

- The Commissioner of Central Tax, Secunderabad GST Commissionerate. GST Bhavan, Hyderabad - for information (Kind Attention: Supdt. (Review)).

(PTO)

2. The Additional Commissioner of Central Tax & Central Excise, Secunderabad GST Commissionerate, GST Bhavan, L.B.Stadium Road, Basheerbagh, Hyderabad-500004– **along with Duplicate copy of appeal filed – with a request to forward the case file, copy of dated acknowledgement in token of receipt of the OIO served on to the Appellant(s) along with Para-wise comments on grounds of appeal may be submitted.** Further, it is also requested that an officer conversant with the case may be deputed, if desired, to attend the Personal Hearing on the appointed date. As Personal hearing is proposed to be conducted in virtual mode on Google meet, it is requested that the details in respect of Name, Designation, Mobile No & Email id (preferably GMAIL id) of the officer deputed for the purpose may please be sent to this office at the earliest.

**Copy to:**

M/s Hiregange & Associates LLP, Chartered Accountants, 4<sup>th</sup> Floor, West Block, Anushka Pride, above Lawrence & Mayo, Road Number 12, Banjara Hills, Hyderabad, Telangana-500034