



केन्द्रीय कर, केन्द्रीय उत्पाद शुल्क एवं सेवा कर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL TAX & CENTRAL EXCISE
सिकंदराबाद जीएसटी आयुक्तालय, जीएसटी भवन, एल बी स्टेडियम रोड,
SECUNDERABAD GST COMMISSIONERATE, GST BHAWAN, L.B. STADIUM ROAD
बशीरबाग, हैदराबाद BASHEERBAGH, HYDERABAD - 500 004.

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Email: cgst.seccommr@gov.in / adjudication3@gmail.com

OR.No. 19/2020-21-Sec-Adjn.Commr.(ST)

Date: 22.11.2022.

Name of the Assessee : M/s Nilgiri Estates
5-4-187/3&4, 2nd Floor, Soham Mansion
M.G. Road, Ranigunj
Secunderabad - 500 003.

Represented by : Shri Venkata Prasad P.
Chartered Accountant
Hiregange Associates
Authorized Representative to
M/s Nilgiri Estates

[Signature]
22/11/2022

RECORD OF PERSONAL HEARING

The above Authorized Representative of M/s Nilgiri Estates appeared for Personal Hearing before me at 04.30 PM today i.e., 22.11.2022.

The Authorized Representative reiterated the submissions made in their replies dated 16.02.2021 and 04.09.2021. He further stated the following:

- (i) Their client has taken CENVAT Credit only on input services and not in respect of any goods. He further emphasized that all the input services such as advertising service, security service, renting of car, consultancy charges etc. are all eligible services. He promised to provide the CENVAT Credit details, month-wise and service-wise certified by the Chartered Accountant. As regards the excess CENVAT Credit of Rs. 3,20,104/- availed in the year 2016-17, he promised to get the payment done by the client within a week's time.

- (ii) His client incurred an expenditure of Rs. 29,76,388/- during the period from April, 2015 to March, 2017 as a pure agent towards VAT, registration charges and stamp duty. He had produced copies of the registration charge receipt and the related sale deed containing details of registration fee, stamp duty etc. in the earlier Hearing. He also promised to produce the customer ledger and stamp duty ledger within a week's time.
- (iii) Regarding reconciliation between the figures in the Income Tax Returns (ITRs) and the ST3 Returns, he stated that in the ITRs income was shown based on the percentage of completion. He undertook to produce the party wise ledgers with a week's time.

Received
22/11/2022
(D.P. NAIDU)
COMMISSIONER

Received a copy
[Signature]
22/11/2022