O/c

Hiregange & Associates LLP
Chartered Accountants

Date:02.06.2022
To
The Commissioner of Central Tax (Appeals-II),
7th Floor, GST Bhavan,
L.B Stadium Road, Basheer Bagh,
Hyderabad – 500 004

Dear Sir,
Sub: Reply to Deficiency Memo dated 10.11.2021

Ref: Deficieny Memo dated 10.11.2021 in Appeal against OIO No. 07/2021-22-Sec-Adjn-ADC(ST)dated 29.07.2021 pertaining to M/s.Greenwood Estates.

1. We are authorized to represent M/s.Greenwood Estates and have received the above referred letter wherein your good office has requested us to submit the following the
   - A letter authorizing the "Principal Officer" for filing appeal.
   - Proof for payment of mandatory Pre-deposit as per Sec 35F of Central Excise Act,1944.
   - Incorrect OIO No. mentioned at different places of appeal.
2. With respect to the letter from the company authorizing the "Principal Officer" for filing appeal, we are herewith submitting the authorization in the name of Mr. Soham Modi who has signed the appeal papers.
3. With respect to proof for payment of mandatory Pre-deposit, we would like to bring to your notice that OIO No. 07/2021-22-Sec-Adjn-ADC(ST)dated 29.07.2021 confirmed the demand of Rs.32,23,306/- and the 7.5% of the demand confirmed is coming to Rs. 2,41,748/-.
4. In this regard, we would like to bring to your notice we have paid the above referred pre-deposit as follows
   a. Rs.70,507/- while filing the ST-3 returns. In this regard, we would like to bring to your notice that the above referred Order-in-Original has considered the entire receipts declared in ST-3 returns and confirmed the demands (clearly evident from the annexure to SCN enclosed at Page 43

of Appeal Memorandum). This shows that the demand has been confirmed even on the receipts on which service tax has been already paid while filing the ST-3 returns. Hence, the amount paid in ST-3 returns can be adjusted towards pre-deposit amount. Copy of ST-3 returns are enclosed along with this letter.

b. Rs.1,61,913/- vide challan dated 17.09.2021 (Copy enclosed to appeal memorandum at Page 36). For easy reference, the same is enclosed along with this letter.

c. Rs.9,328/- was paid vide Challan dated 26.05.2022 (Copy enclosed to this letter)

5. With respect to incorrect OIO No. mentioned at different places of appeal, we would like to bring to your notice that the OIO Number was rightly mentioned at all the places in appeal, however, the date of the order was wrongly mentioned as 29.07.2019 instead of 29.07.2021 in covering letter and index. In this regard, we kindly request you to read the date "29.07.2019" as "29.07.2021" in covering letter and index.

6. We kindly request your good self to consider the above explanations and remove the deficiencies pointed out in the above referred deficiency memo.

We shall be glad to furnish any further information/clarification required in this regard. Kindly acknowledge the receipt of the above and do the needful.

Thanking You,
Yours truly

For Hiregange & Associates LLP
Chartered Accountants

CA Lakshman Kumar K
Designate Partner

Hiregange & Associates LLP
Chartered Accountants
Hyderabad

Enclosures:

a. A letter authorizing the "Principal Officer" for filing appeal.

b. ST-3 Returns for the Period Apr 2015-June 2017 stating the proof for payment of Service tax paid.

c. Challan dated 17.09.2021 and 26.05.2022