



# Hiregange & Associates LLP

Chartered Accountants

Date: 21.03.2022

To

The Commissioner (Appeals-II),  
7<sup>th</sup> Floor, GST Bhavan,  
L.B Stadium Road, Basheer Bagh,  
Hyderabad – 500 004.

Dear Sir,

**Sub:** Reply to Deficiency Memo dated 24.11.2021

**Ref:** Deficiency Memo dated 24.11.2021 in Appeal against OIO No. 05/2021-22Sec-  
Adjn-ADC(ST) 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.
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 are enclosing the respective challan copies which were already enclosed to appeal memorandum at Page No. 16 to 17. We would like to bring to your notice that we have paid the below amounts in the first round of litigation. The details of the first round of litigation was clearly mentioned in Statement of Facts. The summary of the payments made vide various challans are as follows:

| Challan date | Amount Paid      |
|--------------|------------------|
| 07-01-2013   | 23,11,234        |
| 21-12-2011   | 5,98,671         |
| 18-02-2012   | 18,31,216        |
| <b>Total</b> | <b>47,41,121</b> |

4. Hence, we kindly request your good self to consider the above explanations and remove the deficiencies pointed out in the above referred deficiency memo.

4th Floor, West Block, Srida Anushka Pride, Beside SBI Bank, Above Lawrence & Mayo store,  
Road Number 12, Banjara Hills, Hyderabad, Telangana - 500 034, INDIA.

+91 040 2331 8128

venkataprasad@hiregange.com

www.hiregange.com

Bengaluru (Jayanagar, Whitefield) | Hyderabad | Visakhapatnam | Gurugram (NCR) | Mumbai | Pune |  
Chennai | Guwahati | Vijayawada | Kolkata | Raipur | Kochi | Indore

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**

  
**Ventaka Prasad P  
Partner**



**Enclosures:**

- a. A letter authorizing the "Principal Officer" for filing appeal.
- b. Challan copies supporting the Proof for payment of mandatory Pre-deposit as per Sec 35F of Central Excise Act, 1944.



జిఎస్టీమరియుసెంట్రల్ ట్యాక్స్ మిషనరీ కార్యాలయం  
అప్పీల్స్-II, హైదరాబాద్, మిషనరీ బిల్డింగ్  
7వ అంతస్తు, GST భవన్: LB స్టేడియం రోడ్, బాషీర్ బాగ్, హైదరాబాద్, పిన్-500004  
జి.ఎస్.టీ.ఆర్.కేంద్రీయకర ఆయుక్త కార్యాలయ అప్పీల్-II హైదరాబాద్ కమిషనరేట్  
సాతవాతల్, జి.ఎస్.టీ.భవన్, ఎల్.బి.స్టేడియం రోడ్, బాషీర్ బాగ్, హైదరాబాద్, పిన్ - 500004  
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.hydaappeals2@gov.in

Appeal No. 32/2021(SC)ST  
DIN- 20211056DN000000FB0B

525

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.

@ @ @

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:
  - a. 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.
  - b. 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.
5. 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.hydaappeals2@gov.in.

Yours sincerely,

SUPERINTENDENT

Copy submitted to:

1. 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 CIO 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

**DECLARATION FOR AUTHORISED SIGNATORY**

M/s. GREENWOOD ESTATES, a Partnership Firm having its office # 5-4-187/3&4, 2<sup>nd</sup> Floor, Soham Mansion, M.G Road, Secunderabad - 500 003, Telangana, represented by its Managing Partners:

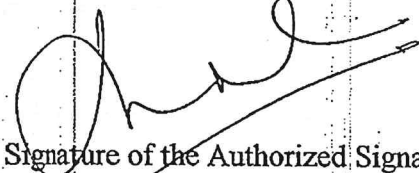
- a) Mr. Meet B Mehta S/o Bharath Uttamlal Mehta, aged 45 years, Occupation: Business, R/o: Plot No.21, Bapubagh Colony, P.G Road, Secunderabad - 500003, Telangan.
- b) Mrs. K Sridevi W/o K.V.Subha Reddy, aged 46 years, Occupation: Business, R/o: Flat No.305, Srinilaya Estates, Ameerpet, Hyderabad, Telangana
- c) M/s Modi Housing Pvt Ltd., a company incorporated under the companies Act 1956, and having its Registered Office at 5-4-187/3&4, 2<sup>nd</sup> Floor, Soham Mansion, M.G Road, Secunderabad - 500 003, Telangana Represented by its Director Mr. Gaurang Jayantilal Mody aged about 54 years who is authorised to enter into a partnership business.

Hereby solemnly affirm and declare that Mr. SOHAM SATISH MODI, Director of M/s. Modi Housing Pvt Ltd., its partner of M/s. Greenwood Estates, to act as an authorized signatory on behalf of the Partnership Firm before GST, Customs & Central Excise, Service Tax Appellate Tribunal and in all other matters under Finance Act, 1994, CGST Act, 2017 etc. He is further empowered to institute and sign any appeal, suits, and claims, for and on behalf of the firm.

It is to further state that all acts done and carried out by Mr. Soham Modi shall be binding on the Partnership firm.

**ACCEPTANCE AS AN AUTHORIZED SIGNATORY**

I, Mr. SOHAM SATISH MODI, hereby solemnly accord my acceptance to act as authorized signatory for the above Firm and all my acts shall be binding on the Firm.



Signature of the Authorized Signatory

Designation: Partner

Date: 17/12/2021



| Accounting Code of the Service |   |   |   |   |   |   |   |   |   | Amount Tendered in Rupees |   |   |   |   |   |   |   |   |   |
|--------------------------------|---|---|---|---|---|---|---|---|---|---------------------------|---|---|---|---|---|---|---|---|---|
| 0                              | 0 | 4 | 4 | 0 | 4 | 1 | 0 | 0 | 0 | 0                         | 0 | 2 | 3 | 1 | 1 | 2 | 3 | 4 |   |
| 0                              | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0                         | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |   |
| 0                              | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0                         | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |   |
| 0                              | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0                         | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |   |
| 0                              | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0                         | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |   |
| 0                              | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0                         | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |   |
| 0                              | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0                         | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |   |
| 0                              | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0                         | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |   |
| 0                              | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0                         | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |   |
| Total                          |   |   |   |   |   |   |   |   |   | 0                         | 0 | 0 | 2 | 3 | 1 | 1 | 2 | 3 | 4 |

## TAXPAYER'S COUNTERFOIL

RECEIVING BANK BRANCHES: HAD

1074523

10/1

Received from Assessee Code No.

A A E F G 0 7 I I B S T 0 0 1

(In words) Rupees

Twenty three lakhs eleven thousand two hundred &amp; thirty four only

(Only)

By Cash/Cheque/Draft/Pay Order No.

933942

Dated

07.01.13

Drawn on

Hdfc Bank Ltd

on account of Union Service Tax as detailed in this taxpayer's counterfoil and on stamp affixed and signed therein

SI No. 1290

State Bank of Hyderabad

R.P. Road, Secunderabad.

Name Alphine estates

CH. No. 922747

Rs.: 19,72,916

MICR Clg. Dt.

11/1/13

For Credit of Challan &amp; Tax



| Accounting Code of the Service |   |   |   |   |   |   |   |  |  |
|--------------------------------|---|---|---|---|---|---|---|--|--|
| 0                              | 0 | 4 | 4 | 0 | 3 | 3 | 4 |  |  |
| 0                              | 0 | 4 | 4 | 0 | 2 | 8 | 8 |  |  |
| 0                              | 0 | 4 | 4 | 0 | 4 | 2 | 6 |  |  |
| 0                              | 0 | 4 | 4 | 0 | 3 | 3 | 5 |  |  |
| 0                              | 0 | 4 | 4 | 0 | 2 | 7 | 0 |  |  |
| 0                              | 0 | 4 | 4 | 0 | 4 | 2 | 2 |  |  |

| Amount Tendered in Rupees |  |   |   |   |   |   |   |   |   |
|---------------------------|--|---|---|---|---|---|---|---|---|
|                           |  | 5 | 8 | 1 | 2 | 3 | 4 | 0 | 0 |
|                           |  | 1 | 1 | 6 | 2 | 5 | 0 | 0 |   |
|                           |  | 5 | 8 | 1 | 2 | 0 | 0 |   |   |
|                           |  | 2 | 2 | 0 | 7 | 1 | 0 | 0 |   |
|                           |  | 4 | 9 | 1 | 0 | 0 |   |   |   |
|                           |  | 2 | 2 | 1 | 0 | 0 |   |   |   |
| Total                     |  |   |   |   |   |   |   |   |   |
|                           |  | 6 | 2 | 1 | 4 | 0 | 4 | 0 | 0 |

TAXPAYER'S COUNTERFOIL

RECEIVING BANK BRANCH STAMP

S.No. \_\_\_\_\_  
 R.F. \_\_\_\_\_  
 B.S. \_\_\_\_\_  
 J.M.L. 153238  
 Chaitan 27-

DEC 2016

Received from Assessee Code No.

AAHFB30711BS7000

In words, Rupees

Six lakhs thirty one thousand four hundred and four.

On

By Cash/Cheque/Draft/Pay Order No.

473609

Dated

21/12/15

Drawn on

HDFC BANK LTD

on account of Union Service Tax as detailed in this taxpayer's counterfoil and on stamp affixed and signed therein.

Q-421403  
GUE



For payments from April 2007 onwards **G.A.R.-7 Proforma for Service Tax Payments** (Receipt & Payment Rules 26)

Full Name **GREENWOOD ESTATE**  
 Complete Address **S-4-187/2A SOHAMMANSION**  
**M.S. ROAD SECUNDERABAD**  
 Telephone No. **09066335551** Pincode **500003**  
 Assessee Code No. **AAHF30711B57001**  
 Commissionerate Name **Hyderabad**  
 Commissionerate Code **52** Division Code **12** Range Code **03**

| Accounting Code of the Service | Amount Tendered in Rupees |
|--------------------------------|---------------------------|
| 00440334                       | 177788000                 |
| 00440238                       | 35558000                  |
| 00440426                       | 17778000                  |
| 0044                           |                           |
| 0044                           |                           |
| 0044                           |                           |
| Total                          | 183121600                 |

RECEIVING BANK BRANCH STAMP

(In words) Rupees **Eighteen lakhs thirty one thousand two hundred and sixteen only** tendered by

Cash/Cheque/Draft/Pay Order No. **556673** Dated **18/02/12** Drawn on **HDFC BANK LTD**

Signature of the Tenderer with date

TAX PAYER'S COUNTERFOIL

RECEIVING BANK BRANCH STAMP

| Accounting Code of the Service | Amount Tendered in Rupees |
|--------------------------------|---------------------------|
| 00440334                       | 177788000                 |
| 00440238                       | 35558000                  |
| 00440426                       | 17778000                  |
| 0044                           |                           |
| 0044                           |                           |
| 0044                           |                           |
| Total                          | 183121600                 |

Received from Assessee Code No. **AAHF30711B57001**  
 (In words) Rupees **Eighteen lakhs thirty one thousand two hundred and sixteen only**

By Cash/Cheque/Draft/Pay Order No. **556673** Dated **18/02/12** Drawn on **HDFC BANK LTD**  
 on account of Union Service Tax as detailed in this taxpayer's counterfoil and on stamp affixed and signed therein.

GWE





జిఎస్టీ మరియు సెంట్రల్ ట్యాక్స్ కు మిషనరీ కార్యాలయం  
అప్పీల్స్-II, హైదరాబాద్ మిషనరీ  
7వ అంతస్తు, GST భవన్: LB స్టేడియం రోడ్, బషీర్ బాగ్, హైదరాబాద్, పిన్-500004  
జి.ఎస్.టి.ఆర్. కేంద్రీయ కార్యాలయ అపీల్-II హైదరాబాద్ కమిషనరేట్  
సాతవాతల్, జి.ఎస్.టి.భవన్, ఎల్.బి. స్టేడియం రోడ్, బషీర్ బాగ్, హైదరాబాద్, పిన్ - 500004  
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.hydaappeals2@gov.in

**Appeal No. 32/2021(SC)ST**  
DIN- 20220356DN0000888FFE

Dated: 16.03.2022

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 – **Reminder for submitting proof of payment of Pre-Deposit** –Regarding.

@ @ @

Please refer to this Office letter dt. 24.11.2021 on the above mentioned subject.

2. The following discrepancies still exist:

- 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.
- 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.

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

Yours sincerely,

  
SUPERINTENDENT

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

