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**MEMORANDUM OF APPEAL TO THE FIRST APPELLATE AUTHORITY  
UNDER SECTION 19(1) OF THE RIGHT TO INFORMATION ACT.**

Name & Address of the Appellate Authority:

To  
The Joint Commissioner  
Central Tax Secunderabad Commissionerate  
Room No.525, 4<sup>th</sup> Floor, GST Bhavan  
Basheerbagh Hyderabad-500004.

Name & Address of the Applicant:

M.A.Lateef  
Flat No.403, Classic Mustafa Tower,  
Feelkhana Lane, Old Mallepally,  
Nampally Hyderabad-500001.

BEFORE THE FIRST APPELLATE AUTHORITY:

1. Full Name of the Appellant : M.A.Lateef  
Flat No.403, Classic Mustafa Tower,  
Feelkhana Lane, Old Mallepally,  
Nampally Hyderabad-500001.
2. Particulars of the Public Information Officer : The Assistant Commissioner Secunderabad  
Division, Secunderabad GST Commissionerate  
Secunderabad.
3. Date of receipt of the Order appealed Against : 15-01-2020
4. Last date for filing the appeal : 14-02-2020 ( within 30 days from the receipt of  
The order)
5. Particulars of the information requested :  
A) Nature & subject of information required  
Details of bifurcation of amounts received towards sale deed and agreement of  
construction as per your records for the residential complex known as Silver Oak  
Bungalows phase I II III developed by M/s Mehta & Modi Homes vide Service  
tax registration number AAJFM0647CST001 for the period April 2015 to June 2017.  
B) Name of the office to which the informatio relates : Revenue Department.

6. Grounds of Appeal:

The appellant filed an application under RTI Act before The Assistant Commissioner Secunderabad Division Secunderabad GST Commissionerate on 11-12-2019 to obtain certain information for the residential complex known as Silver Oak Bungalows phase I II III developed by M/s Mehta & Modi Homes vide Service tax registration number AAJFM0647CST001 with regard to service tax details. The same is inward in the department copy enclosed.

It is submitted that on 15-01-2020 the appellant received an order through post vide order No.37/2019 dated 07-01-2020 from the Assistant Commissioner Secunderabad Division Secunderabad GST Commissionerate stating that the above issue is subjudice the requested information cannot be provided. It is pertinent to mention here that the calculations made by the department based on the information provided by my client to the department.

It is further submitted that the department has demanded the payment of service tax only on the value of agreement of construction after excluding the value mentioned in the sale deeds. The matter is pending before the Honble CESTAT. The essential dispute is regarding exclusion the value of the sale deeds from the revenue/receipts of the firm. It is the contention of the department that the value of the sale deed has already been excluded while raising demand for payment of service tax in the SCN. However my client have not been provided any such details of the total value of amounts received towards the sale deeds that were computed by the department. The SCN has been issued and my client are well within a right to demand information/calculation that are made by the department based on which demand was raised. It is submitted that the appellant is entitled to receive the information and is ready to pay the charges if any.

Therefore it is prayed before the appellate authority to provide the information and take all necessary steps and pass such other order or orders as this authority deems fit and proper in the circumstances of the case.

7. Documents enclosed:

- a) Copy of the RTI Application dated 9-12-2019 filed before the Assistant Commissioner Secunderabad Division Secunderabad GST Commissionerate.
- b) Copy of Order No.37/2019 dated 7-1-2020 passed by Sri P.M. Yashwanth  
Deputy Commissioner.

VERIFICATION

I M.A.Lateef S/o M.A.Sattar Occ: Advocate R/o Hyderabad do hereby declare that the particulars furnished in the appeal are true to the best of my knowledge and belief and we i have not suppressed the material fact.

Date: 23-01-2020  
Place: Hyderabad

  
APPELLANT  
(M.A.Lateef)



