



Hiregange & Associates LLP

Chartered Accountants

Date: 2.1.2023

To

The Commissioner of Central Tax,
Secunderabad GST Commissionerate,
GST Bhavan, L.B. Stadium Road,
Basheerbagh, Hyderabad- 500 004

Dear Sir,

Sub: Submission of CA certificate post personal hearing attended on 22.11.2022

Ref: PH Record dated 22.11.2022 attended in SCN O.R. No. 19/2020-21-Sec-Adjn.Commr dated 21.12.2020 pertaining to M/s. Nilgiri Estates, Secunderabad

1. We are authorised to represent above referred entity wherein they have received Show Cause Notice dated 21.12.2020 proposing service tax to the tune of Rs.4,44,30,407/- along with applicable interest and penalty.
2. Accordingly, the Noticee has filed his reply dated 16.2.2021 along with annexures.
3. During the course of personal hearing on 14.6.2021, we have requested to drop the further proceedings and also filed additional reply dated 04.9.2021 and 24.9.2021.
4. Due to change in the adjudicating authority, another personal hearing was provided on 22.11.2022 wherein your good-self have asked us to submit following information:
 - (a) CA certificate evidencing credit was availed only on services, along with month wise and client wise details.
 - (b) Payment proof for excess CENVAT credit availed to the tune of Rs.3,20,104 along with interest.
 - (c) VAT and registration charges deduction details viz., Customers ledgers list.
 - (d) Reconciliation between ST3 returns and ITRs.

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Chennai | Guwahati | Vijayawada | Kolkata | Raipur | Kochi | Indore



5. Accordingly, we herewith submit the CA certificate evidencing credit was availed only on services along with month wise and client wise details along with this letter.
6. Further, we would like to submit that the statutory auditor who is well versed with the balance information is not well from quite few days and was not attending the office. Hence, it is taking more time than expected to compile the requested information.
7. In view of the above, it is requested to this good office to take the above information on record and grant us some more days' time to submit remaining information.

We shall be glad to provide any other information required in this regard. Kindly acknowledge the receipt of this letter and do the needful.

Thanking You,

Yours faithfully,

For M/s Hiregange & Associates LLP
Chartered Accountants

CA Venkata Prasad P
Partner





MULLAPUDI & Co., CHARTERED ACCOUNTANTS

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TO WHOMSOEVER IT MAY CONCERN

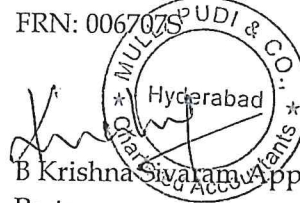
1. We have verified the financial statements comprising of the Profit and Loss account, Balance Sheet and the books of account, related ledgers including CENVAT ledgers, documents, ST-3 returns filed of M/s. Nilgiri Estates for registration number AAHFN0766FSD001 for the year 2015-16 to 2017-18 (upto June 2017).
2. On verification of books of accounts, corresponding ledgers and ST-3 returns for the period 2015-16 to 2017-18 (upto June 2017), we observed that M/s. Nilgiri Estates has availed the CENVAT credit of only services and not of goods. The vendor wise and month wise details of services received are enclosed as Annexure to this certificate.
3. However, while filing the ST-3 returns for the period 2015-16 to 2017-18 (upto June 2017) M/s. Nilgiri Estates has erroneously disclosed the CENVAT Credit availed as inputs instead of CENVAT credit of service tax availed on input Services.
4. In this regard, I hereby certify that the M/s. Nilgiri Estates has availed only CENVAT Credit of service tax paid on services received during the year 2015-16 to 2017-18 (upto June 2017) and have not availed any CENVAT Credit on inputs.

Place: Hyderabad

Date: 16/12/2022

UDIN: 22226476BGFOJA3208

For Mullapudi & Co.,
Chartered Accountants
FRN: 0067075



B Krishna Sivaram Apparao
Partner

M. No 226476

