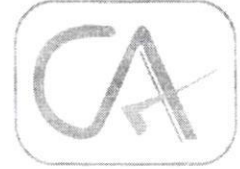


o/c

Hiregange & Associates
Chartered Accountants



Date: 27.09.2018

To

**The Commissioner (Appeals-II),
7th Floor, Kendriya Shulk Bhavan,
L.B. Stadium Road, Basheerbagh,
Hyderabad - 500 004.**

Dear Sir,

Sub: Submission of invoices on which CENVAT Credit is availed

Ref:

- a. Personal Hearing attended on 11.09.2018 in Appeal No.31/2018 (SC) ST
- b. Order-In-Original No.01/2018-Adjn(Supdt) dated 28.05.2018

1. With reference to above, we have attended the personal hearing before your goodself on 11.09.2018 wherein we requested to grant 10 days time to submit the remaining invoices on which CENVAT credit was availed.
2. In this regard, we would like to bring to your notice that out of the invoices for an amount of Rs. 1,30,859/-, we have already submitted invoices to the extent of Rs. 54,644/- along with the appeal memorandum (Copy of Statement enclosed as **Annexure- I**) and we are herewith submitting the invoices to the extent of Rs. 11,829/- along with this letter (Statement and invoices enclosed as **Annexure-II**). Hence, we request your good self to kindly consider the same.
3. Further, we would like to submit that in the month of March 2015 an agreement entered with customer got cancelled on which service tax of Rs.46,219/- was already paid periodically as and when advance is received (Statement showing the date of receipt of advance and the quarter in which service tax is paid is enclosed as **Annexure-III**) and agreement entered with customer and cancellation letter along with re-payment details is enclosed as **Annexure-IV**).
4. As the agreement was cancelled, we have taken the credit of the service tax paid on the said agreement of Rs. 46,219/- as CENVAT credit in the input tax register

Head Office Bengaluru

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(Above Lawrence and Mayo), Opp. Ratnadeep Supermarket
Road Number 12, Banjara Hills, Hyderabad, Telangana - 500 034,
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Visakhapatnam : Flat No. 101, D.No. 9-19-18
Sri Sree Kesav Vihar, Behind Gothi Sons Show Room
CBM Compound, Visakhapatnam - 530 003,
Tele: +91 0891-2509235, Email ID: anil@hiregange.com

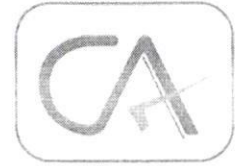
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and adjusted the same against the service tax liability instead of adjusting the same directly against the output tax liability under Rule 6(3) of Service Tax Rules, 2004 for the further periods. As the assessee is rightly eligible for adjustment of excess service tax paid, the same can be considered as payment of service tax. Hence, we request your good self to kindly consider the same as payment of service tax.

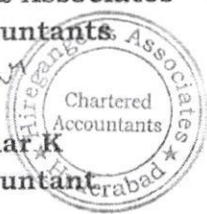
5. We are in the process of collating the invoices for the remaining amount of Rs.18,167/- [Rs.1,30,859-54,644-11,829-46,219). Hence, we request you to give one more week to submit the same.

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

Thanking You
Yours Truly,

For Hiregange & Associates
Chartered Accountants


Lakshman Kumar K
Chartered Accountant



Enclosures:

1. Statement showing invoices submitted along with appeal memorandum
2. Copy of invoices submitting along with this letter and statement showing the details
3. Statement showing the date of receipt of advance and the quarter in which service tax is paid
4. Agreement entered with customer and cancellation letter along with re-payment details

27 SEP 2018