

Greenwood Lake Side Hyderabad LLP

5-4-187/3&4, II floor, MG Road,
Secunderabad - 500 003,
Phone: +91-40-66335551

Date: 23.08.2018

To
The Deputy Commissioner,
Circle-I,
Audit-II Commissionerate,
11-5-423/1/A,
Sitaram Prasad Towers,
Red Hills, Hyderabad- 500004



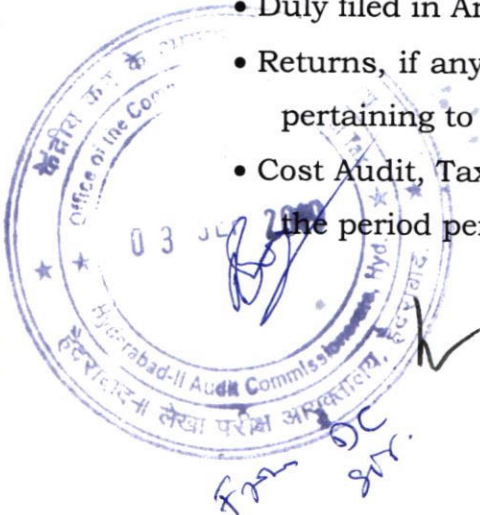
Dear Sir,

Sub: Reply to your letter C. No. V/CGST/Audit-II/C-1/03/2019-20/Gr-13 dated 08.07.2019

Ref: Your letter C. No. V/CGST/Audit-II/C-1/03/2019-20/Gr-13 dated 08.07.2019

1. We have received the above referred letter dated 08.07.2019 from your good office requiring us to submit the following information:

- Copies of Balance Sheet, Gross Total Balance and Annual Financial statements
- Annual Returns submitted to the Registrar of Companies, Sales Tax and Income Tax Returns along with Annexure (Form 3 CD) for the financial year pertaining to the next period of pervious audit to till date.
- Copies of ST-3 filed certain information for the purpose of conducting the audit period
- Copy of ST-2 registration Certificate
- Details of Cenvat Credit taken on Input/ Input Services/Capital goods if any during the relevant period covered under audit.
- Copy of the final audit report issued by the department if any
- Copies of agreements/ work orders entered into with customers if any
- Duly filed in Annexure-I and Annexure-XV (copies enclosed)
- Returns, if any, submitted to Bank/ Financial Institutions for the period pertaining to to the next period of pervious audit till date
- Cost Audit, Tax Audit and Internal Audit Reports, wherever applicable for the period pertaining to the next period of pervious audit till date



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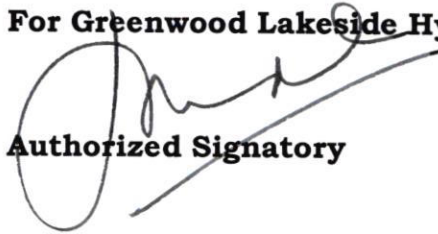
2. In this regard, we would like to submit that we are in the process of compiling the information requested and it is taking more time than expected.
3. Further, we understand that the Hon'ble High Court of Calcutta in case of M/s Infinity BnkeInfocity Pvt Ltd Vs UOI and Ors [2018-TIOL-1789-HC-KOL-ST] has held that sub-rule 2 of Rule 5A of Finance Act, 1994 was ultra vires by relying on Mega Cabs Pvt Ltd Vs UOI 2016-TIOL-1061-HC-DEL-ST (Copy of judgments are enclosed as Annexure___) which authorizes the service tax department to conduct audit. Hence, we request your good self to intimate the basis on which audit is initiated so that we can submit the information.

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 Greenwood Lakeside Hyderabad LLP


Authorized Signatory