



केन्द्रीयकरसहायक आयुक्त कार्यालय,सिकंदराबादमालएवमसेवाकरमण्डल,
सिकंदराबाद।

OFFICE OF THE ASSISTANT COMMISSIONER OF CENTRAL TAX,
SECUNDERABAD GST DIVISION, SECUNDERABAD

SALIKE SENATE, D.No: 2-4-416 & 417, RAMGOPALPET,M.G. ROAD,
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C.No.GEXCOM/ADJN/GST/2903/2023-CGST-DIV-SNBD-COMMRTE-SECUNDERABAD

दिनांक/Date: 19.04.2024

DIN: 20240456YO0000888FD5



ORDER-IN-ORIGINAL No. 25/2024-25 (GST-Adjn)

(Passed by Shri R.Satyanarayana, I.R.S., Assistant Commissioner of Central Tax, Secunderabad GST Division)

PREAMBLE

1. This copy is granted free of charge for the private use of persons to whom it is issued.

इसे जिस व्यक्तिको जारी किया गया है यह प्रतिनिजी प्रयोग केलिए बिना मूल्यके दीजातीहै।

2. Under Section 107(1) of the Central Goods and Service Act, 2017 any person aggrieved by this order can prefer appeal within three months from the date of communication of such order to the Joint Commissioner (Appeals), Hqrs Office, 7th floor, L.B. Stadium Road, Basheerbagh, Hyderabad-4.

कोईभी व्यक्ति जो केंद्रीयवस्तु एवम सेवा करअधिनियम, 2017 की धारा107 (1) केतहत, इस आदेश से दुखी होताहोतो वह ऐसे आदेश के विरुद्ध संयुक्त आयुक्त (अपील), मुख्यालय कार्यालय, सातवीं मंजिल, जी.एस.टी भवन, एल .बी स्टेडियम रोड, बशीरबाग, हैदराबाद -500 004 के समक्ष इस आदेश के सूचित होनेके तीन माह के अंदर अपील दर्ज कर सकताहै।

3. Appeals shall be filed in **FORM GST APL-01** prescribed under Rule 108 of Central Goods and Service Tax Rules, 2017.

केंद्रीयवस्तु एवम सेवा कर नियम, 2017 केनियम108 केतहतनिर्धारितफॉर्मGST APL-01 मेंअपीलदायरकीजाएगी।

4. The grounds of appeal and form of verification as contained in Form GST APL 01 shall be signed in the manner specified in rule 26 of Central Goods and Service Tax Rules, 2017

अपीलकाआधारऔरफॉर्मकेसत्यापनकेरूपमेंफॉर्मजीएसटीएपीएल01 मेंनिहितहै,
केंद्रीयसामानऔरसेवाकर नियम, 2017 केनियम26 मेंनिर्दिष्टतरीकेसेहस्ताक्षरकिएजाएंगे।

5. A certified copy of the decision or order appealed against shall be submitted within seven days of filing appeal under sub rule 1 of 108 of Central Goods and Service Tax Rules, 2017.

केंद्रीयवस्तु एवम सेवाकर नियम, 2017 के108 केउपनियम1 केतहतअपीलभरनेकेसातदिनोंकेभीतरआदेशकीप्रमाणितप्रतिप्रस्तुतकीजाएगी।

6. As per Section 107(6) of CGST Act, 2017, no appeal shall be filed under Section 107(1) of CGST Act, 2017 unless the appellant has paid—

(a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and

(b) a sum equal to ten per cent of the remaining amount of tax in dispute arising from the said order, in relation to which the appeal has been filed.

केंद्रीयवस्तु एवम सेवाकरअधिनियम, 2017कीधारा 107 (6) केअनुसार, अपीलकतनिकेंद्रीयवस्तु एवम सेवाकरअधिनियम, 2017कीधारा 107 (1) केतहतकोईअपीलदायरनहींकीजाएगी, जबतककिअपीलकतनिभुगताननहींकियाहो-

(ए) पूर्णरूपसे, लगाएगाआदेशसेउत्पन्नकर, ब्याज, जुर्माना, शुल्कऔरजुर्मानाकीराशिकाऐसाहिस्सा, जेसाकिउसकेद्वारास्वीकारकियागयाहै; तथा

(बी) दसप्रतिशतकेबराबरराशि।उक्तआदेशसेउत्पन्नविवादमेंकरकीशेषराशि, जिसकेसंबंधमेंअपीलदायरकीगईहै।

Sub: GST-On account of discrepancies observed during verification of Returns filed by **M/s. VILLA ORCHIDS LLP** (GSTIN: **36AANFG4817C1ZH**) for the FY 2018-19- Issue of Order-in-Original - Regarding.

M/s. VILLA ORCHIDS LLP (here-in-after referred to as "Taxpayer"), situated at 2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION, M.G ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003, are engaged in Works Contract Services falling under the HSN 00440410 & 995411. The taxpayer is registered with the Central GST department with GSTIN: **36AANFG4817C1ZH** for the purpose of payment of GST and falls under the jurisdiction of Ramgopalpet-III CGST Range, Secunderabad Division, Secunderabad Commissionerate.

2. On verification of the records, by the Telangana State GST authority, the following discrepancies were observed.

2.1. ISSUE 1: Under declaration of output tax.

The tax on outward supplies under declared on reconciliation of data in GSTR-09

2.1.1. It is observed that, the taxpayer has not correctly declared tax on his outward supplies on reconciliation of turnover in GSTR-01, GSTR-3B and GSTR-9 for the financial year 2018-19.

2.1.2. The taxpayer has self-assessed the tax liability on outward supply and furnished the details of the same in returns specified under Section 37 of the CGST Act, 2017. In terms of provision of section 59 of the CGST Act, 2017, 'every registered person shall self-assess the taxes payable under this Act and furnish a return for each tax period as specified under section 39'. The taxpayer failed to discharge the self-assessed tax in the returns specified under Section 39 and the taxpayer was to pay taxes liable under Section 9 of the CGST Act, 2017 and therefore, the differential tax of Rs 1,03,856/- as detailed in table below, is liable for recovery under Section 73 of the CGST Act, 2017 along with applicable interest under section 50 and penalty under section 73 of the CGST Act, 2017 read with Section 122(2)(a) of the CGST Act, 2017.

Table-1**Amount: INR**

S.No	Issue	Table No. in GSTR-09	SGST	CGST	Total
1	2	3	4	5	6
1	Tax on taxable supplies as declared in GSTR-09	4N	6323140.00	6323140.00	12646280.00
2	Add net increase due to amendments(Increase in amendments (-) decrease in amendments)	10 (-) 11	0.00	0.00	0.00
3	Add tax on deemed supplies	16B	0.00	0.00	0.00
4	Add tax on unreturned goods	16C	0.00	0.00	0.00
5	Pending demands	15G	0.00	0.00	0.00
6	Total output tax liability as per the above in GSTR-09(S.NO 1+2+3+4+5)		6323140.00	6323140.00	12646280.00
7	Less Total tax paid in cash	9	0.00	0.00	0.00
8	Less Tax paid by adjustment of ITC	9	6271212.00	6271212.00	12542424.00
9	Less differential tax paid on amendments	14	0.00	0.00	0.00
10	Add differential tax paid on amendments related to previous year in current year	(14) of previous FY GSTR-09	0.00	0.00	0.00
11	Net tax payable (S.NO 6-7-8-9+10)		51928.00	51928.00	103856.00

2.2. ISSUE 2: Excess claim of ITC:**The excess input tax credit (ITC) claimed on account of non-reconciliation of information:**

2.2.1. Under Section16(2)(c) of CGST Act, 2017, every registered person shall be entitled to take credit of ITC on supply of goods or services to him subject to the condition that the tax charged in respect of such supply has been actually paid to the Government either in cash or through utilization of ITC admissible in respect of such supply.

2.2.2. It is observed that the taxpayer has not correctly availed input tax on his inward supplies on reconciliation of turnovers in GSTR-09.

Scrutiny of ITC availed:

S.No	Description	SGST	CGST	Total
1	2	3	4	5
1	ITC in the year as per Table 8A of GSTR-09	4804897.00	4804897.00	9609794.00
2	ITC from ISD table 4A (4)	0.00	0.00	0.00
3	ITC from imports table 4A (1) +4A (2)	0.00	0.00	0.00
4	Inward Supplies liability to reverse charge 4A (3) (other than 4A(1) & 4A(2))	0.00	0.00	0.00
5	ITC brought forward from previous FY to current FY, Table 8C of previous FY GSTR-09	0.00	0.00	0.00
6	ITC carried forward from present FY to subsequent FY, Table 8C of GSTR-09	0.00	0.00	0.00

7	Reversals in Table 4B of GSTR-3B	0.00	0.00	0.00
8	ITC Available for use in the same year (S.No 1+2+3+4+5-6-7)	4804897.00	4804897.00	9609794.00
9	ITC used in same year as per 4C of GSTR-3B	7313853.00	7313853.00	14627706.00
10	Net excess used (S.No 9-8)	2508956.00	2508956.00	5017912.00

3. ISSUE 3: Under declaration of Ineligible ITC:

3.1 Under Section 17(5) of the CGST Act, 2017 input tax credit shall not be available in respect of the list of commodities & services mentioned therein subject to certain conditions.

3.2. It is seen from GSTR-09 and other information that they have claimed ITC on these commodities and therefore the ITC claimed on these commodities or services is proposed to be recovered.

S.No	Commodity/Service	HSN/SAC code	SGST	CGST	Total
1	2	3	4	5	6
1	Motor Vehicles	8702; 8703; 8711	1174.00	1174.00	2348.00
2	Motor Vehicle Insurance Service	997134	5028.00	5028.00	10056.00

S.No	Issue	Table no. in GSTR-09	SGST	CGST	Total
1	2	3	4	5	6
A	Total ineligible ITC u/s 17(5)		6202.00	6202.00	12404.00
B	Ineligible ITC declared	7E or (Sum of 4D(1) of GSTR 3B of all months in FY) which ever is higher	0.00	0.00	0.00
C	Difference/excess ITC claimed	"If (SL.No A – SL.No B > 0) then Lower of (SL.No A – SL.No B) or ((Sum of 4C of GSTR 3B of all months in current FY) – (13-12 of Previous FY GSTR-09) + (13-12 of current FY GSTR-09))"	6202.00	6202.00	12404.00

3.3. From the above, the taxpayer is required to reverse the excess ITC claimed under Section 73 of the CGST Act, 2017 along with applicable interest under section 50 of the CGST Act, 2017 and penalty under section 73 of the CGST Act, 2017 read with Section 122(2)(a) of the CGST Act, 2017.

TOTAL TAX PAYABLE SUMMARY				
Sl. No.	Issue	SGST	CGST	Total
1	2	3	4	5
1	Total Tax due	2567086.00	2567086.00	5134172.00
2	Interest	In terms of Section 50 of the CGST Act, 2017		
3	Penalty	In terms of Section 73 of the CGST Act, 2017		

4. The DRC 01A issued to the taxpayer requesting to pay tax along with interest and applicable penalty. However the taxpayer neither paid dues nor submitted any reply.

5. Therefore, **M/s. VILLA ORCHIDS LLP** (here-in-after referred to as "Taxpayer"), situated at 2ND FLOOR, 5-4-187/3 and 4, Soham Mansion, M.G Road, Secunderabad, Rangareddy, Telangana, 500003, were issued a Show Cause Notice answerable to the Assistant Commissioner of Central Tax (Adjudicating Authority), Secunderabad GST Division, Secunderabad GST Commissionerate, Salike Senate, D.No.2-4-416&417, Ramgopalpet, MG Road, Secunderabad – 500003 within thirty days from the date of issue of this notice as to why: -

- (i) an amount of **Rs.1,03,856/- (CGST: Rs.51,928/- & SGST: Rs.51,928/- (Rupees One Lakh Three Thousand Eight Hundred and Fifty Six only)**, as discussed supra in Para 2.1 should not be demanded from them under section 73(1) of the CGST Act, 2017/TSGST Act, 2017.
- (ii) an amount of **Rs.50,30,316/- (CGST: Rs.25,15,158/- & SGST: Rs.25,15,158/- (Rupees Fifty Lakhs Thirty Thousand Three Hundred and Sixteen only)**, as discussed supra in Para 2.2 should not be demanded from them under section 73(1) of the CGST Act, 2017/TSGST Act, 2017.
- (iii) interest at the applicable rate should not be demanded from them on tax demanded at (i) & (ii) above under section 50 of CGST Act, 2017/TSGST Act, 2017.
- (iv) Penalty should not be imposed on them demands at (i) & (ii) above under Section 73 of CGST Act, 2017 read with Section 122 of CGST Act, 2017/TSGST Act, 2017.

6.Reply to Show Cause Notice:

The TP has submitted their reply to the SCN on 29.01.2024. The tax payer in his reply stated that in respect of

6.1. ISSUE - 1: Under declaration of output tax

The tax payer submitted that appropriate submissions will be provided in due course time.

6.2 ISSUE -2: The excess input tax credit (ITC) claimed on account of non-reconciliation of information:

The tax payer submitted that the demand was raised in the previous SCN in any case, such alleged differences between ITC in GSTR3B Vs GSTR2A is factually wrong as impugned SCN was based on the old GSTR2A as on the date of filing of annual returns. Once, the updated GSTR2A was considered, the actual difference was quite less than the amount arrived in the SCN. Further,

submitted that ITC cannot be denied merely due non-reflection of invoices in GSTR2A as all the conditions specified under Section 16 have been satisfied. Submitted that GSTR2A cannot be taken as a basis to deny the ITC in accordance with Section 41, Section 42 of CGST Act, 2017, Rule 69 of CGST Rules, 2017. Finally, requested to drop further proceedings initiated in the show cause notice.

6.3. ISSUE - 3: Under declaration of In-eligible ITC

The tax payer submitted that they have not availed ITC of Rs. 12,404/- on motor vehicles as alleged in the show cause notice. On verification of the GSTR2A and GSTR3B for the months of Sep, 2018 and March, 2019 it is noticed that the ITC availed is more in GSTR3B than the ITC available in GSTR2A. In view of the above, it is construed that the tax payer availed the said credit

7. Personal Hearing:

7.1 A Personal Hearing was fixed on 30.01.2024, 15.02.2024 & 28.02.2024 and intimated to the tax payer. Shri Srimannarayana, authorized representative of the company has attended the PH and reiterated the submissions made in their reply dated 16.02.2024 and requested to drop further proceedings.

8. Discussions & Findings :

I have carefully gone through the records of the case, Show Cause Notice, tax payer's reply dated 16.02.2024, submissions made during the course of personal hearing and other material available on record. I now propose to adjudicate the case under the provisions of Section 73 of CGST Act, 2017. There are two issues before me to decide. I shall take up the aforesaid issues one by one for discussion.

8.1. ISSUE- 1: Under declaration Output tax

Section 37. Furnishing details of outward supplies. -

(1) Every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically ¹[subject to such conditions and restrictions and] in such form and manner as may be prescribed, the details of outward supplies of goods or services or both effected during a tax period on or before the tenth day of the month succeeding the said tax period and such details ²[shall, subject to such conditions and restrictions, within such time and in such manner as may be prescribed]

Section 39. Furnishing of returns.— *(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part* CHAPTER IX RETURNS

70 thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed, on or before the twentieth day of the month succeeding such calendar month or part thereof. (2) A registered person paying tax under the provisions of section 10 shall, for each quarter or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable and tax paid within eighteen days after the end of such quarter. (3) Every registered person required to deduct tax at source under the provisions of section 51 shall furnish, in such form and manner as may be prescribed, a return, electronically, for the month in which such deductions have been made within ten days after the end of such month. (4) Every taxable person registered as an Input Service Distributor shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within thirteen days after the end of such month. (5) Every registered non-resident taxable person shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within twenty days after the end of a calendar month or within seven days after the last day of the period of registration specified under sub-section (1) of section 27, whichever is earlier. (6) The Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the returns under this section for such class of registered persons as may be specified therein: Provided that any extension of time limit notified by the Commissioner of State tax or Union territory tax shall be deemed to be notified by the Commissioner. (7) Every registered person, who is required to furnish a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return. CHAPTER IX RETURNS 71 (8) Every registered person who is required to furnish a return under sub-section (1) or sub-section (2) shall furnish a return for every tax period whether or not any supplies of goods or services or both have been made during such tax period. (9) Subject to the provisions of sections 37 and 38, if any registered person after furnishing a return under sub-section (1) or sub-section (2) or sub-section (3) or subsection (4) or sub-section (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in the

return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed, subject to payment of interest under this Act: Provided that no such rectification of any omission or incorrect particulars shall be allowed after the due date for furnishing of return for the month of September or second quarter following the end of the financial year, or the actual date of furnishing of relevant annual return, whichever is earlier. (10) A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods has not been furnished by him.

Section 49. Payment of tax, interest, penalty and other amounts.-

(8) Every taxable person shall discharge his tax and other dues under this Act or the rules made thereunder in the following order, namely:-

(a) self-assessed tax, and other dues related to returns of previous tax periods;

(b) self-assessed tax, and other dues related to the return of the current tax period;

(c) any other amount payable under this Act or the rules made thereunder including the demand determined under section 73 or section 74.

8.2. In the instant case, the tax payer stated that they will submit suitable reply in due course. In the absence of any reply from the tax payer it is construed the tax payer had contravened the provisions of GST Act and liable to pay the tax of **Rs. 1,03,856/- (CGST:Rs. 51,928/- SGST:Rs.51928/-)** along with interest under Section 50 and penalty under Section 73 read with Section 122(2)(a) CGST Act, 2017.

9.Issue-2: The excess input tax credit (ITC) claimed on account of non-reconciliation of information.

9.1. In the instant case, upon verification, a show cause notice was issued by the Additional Commissioner, Hyderabad Audit II Commissionerate vide C.No. V/01/GST/78/2020-GR.12/Cir-I dated 05.01.2022 and the same was adjudicated by the Additional Commissioner, Secunderabad GST Commissionerate vide OIO NO. 33/2023-24 dated 01.11.2023 under O.R No. 40/2021-22-Sec-Adjn-ADC(GST).

9.2. In view of the above, it is proposed to drop the proceedings initiated in the show cause notice.

10. Issue-3: Under declaration of Ineligible ITC:

Section 17. Apportionment of credit and blocked credits.-

(5) Notwithstanding anything contained in sub-section (1) of section 16 and sub-section (1) of section 18, input tax credit shall not be available in respect of the following, namely:-

²(a) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), except when they are used for making the following taxable supplies, namely:-

(A) further supply of such motor vehicles; or

(B) transportation of passengers; or

(C) imparting training on driving such motor vehicles;

(aa) vessels and aircraft except when they are used-

(i) for making the following taxable supplies, namely:-

(A) further supply of such vessels or aircraft; or

(B) transportation of passengers; or

(C) imparting training on navigating such vessels; or

(D) imparting training on flying such aircraft;

(ii) for transportation of goods;

(ab) services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa):

Provided that the input tax credit in respect of such services shall be available-

(i) where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein;

(ii) where received by a taxable person engaged-

(I) in the manufacture of such motor vehicles, vessels or aircraft; or

(II) in the supply of general insurance services in respect of such motor vehicles, vessels or aircraft insured by him;]

(b) ³[the following supply of goods or services or both-

(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance:

Provided that the input tax credit in respect of such goods or services or both shall be available where an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

(ii) membership of a club, health and fitness centre; and

(iii) travel benefits extended to employees on vacation such as leave or home travel concession:

Provided that the input tax credit in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide the same to its employees under any law for the time being in force.]

(c) works contract services when supplied for construction of an immovable property (other than plant and machinery) except where it is an input service for further supply of works contract service;

(d) goods or services or both received by a taxable person for construction of an immovable property (other than plant or machinery) on his own account including when such goods or services or both are used in the course or furtherance of business.

Explanation.-For the purposes of clauses (c) and (d), the expression "construction" includes re-construction, renovation, additions or alterations or repairs, to the extent of capitalisation, to the said immovable property;

(e) goods or services or both on which tax has been paid under section 10;

(f) goods or services or both received by a non-resident taxable person except on goods imported by him;

⁵[(fa) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013;]

(g) goods or services or both used for personal consumption;

(h) goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples; and

(i) any tax paid in accordance with the provisions of sections 74, 129 and 130.

(6) The Government may prescribe the manner in which the credit referred to in sub-sections (1) and (2) may be attributed.

Explanation.- For the purposes of this Chapter and Chapter VI, the expression "plant and machinery" means apparatus, equipment, and machinery fixed to earth by foundation or structural support that are used for making outward supply of goods or services or both and includes such foundation and structural supports but excludes-

(i) land, building or any other civil structures;

(ii) telecommunication towers; and

(iii) pipelines laid outside the factory premises.

10.1. The tax payer submitted that they have not availed ITC of **Rs. 12,404/-** on motor vehicles as alleged in the show cause notice. On verification of the GSTR2A and GSTR3B for the months of Sep, 2018 and March, 2019 it is noticed that the ITC availed is more in GSTR3B than the ITC available in GSTR2A. In view of the above, it is construed that the tax payer availed the said credit.

10.2. In view of the above, it is proposed to confirm proceedings initiated in the show cause notice.

10.3. In view of the above, the tax payer contravened Section 17 of CGST Act, 2017 and the said credit of Rs. 12,404/- (**CGST: Rs. 6,202/-** **SGST: Rs. 6,202/-**) is recoverable under Section 73 of CGST Act, 2017 alongwith interest under Section 50 of CGST Act, 2017 and penalty under Section 73 of CGST Act, 2017.

11. Therefore, the allegation made in the Show Cause Notice under **Issue-I, Issue-III** that the taxpayer has contravened the provisions of CGST Act is acceptable on the above terms discussed supra. Thus, the contravention with an intent to evade payment of tax is proved beyond doubt and provisions of Section 73 of the CGST Act, 2017 read with the corresponding TGGST Act, 2017 have rightly been applied in the instant case. It can be seen that when the demand for the tax under Section 73 is confirmed, the provisions of interest under Section 50 and penalty under Section 73 of the CGST Act, 2017 shall follow automatically and accordingly I hold that interest and penalty is payable on the tax amount.

12. Therefore, it is proposed to confirm the proceedings initiated in the Show Cause Notice in respect of **Issue-I and III**.

13. Further, Section 6 of the Telangana State Goods & Services tax Act, 2017 authorizes the officers appointed under the Central Goods and Services Tax Act as proper officers for the purposes of the said Act, subject to such conditions as the Government shall, on the recommendations of the Council, by Notification, specify. Accordingly, the demand of levy of SGST is authorized under the provisions of Section 6 of the TGST Act, 2017.

14. In view of the foregoing discussions and findings, in terms of provisions of Section 73 of CGST Act 2017, having regard to the facts and circumstances of the case, I pass the following order:

ORDER

- (i) I confirm the demand of **Rs.1,03,856/- (CGST: Rs.51,928/- & SGST: Rs.51,928/- (Rupees One Lakh Three Thousand Eight Hundred and Fifty Six only)**, as discussed supra in Para 8.2 under section 73(9) of the CGST Act, 2017/TSGST Act, 2017;
- (ii) I drop the proceedings initiated in the show cause notice in respect of **Issue-2: The excess input tax credit (ITC) claimed on account of non-reconciliation of information** in view of the discussions and findings under para 9 above;
- (iii) I confirm the demand of **Rs.12,404/- (CGST: Rs.6,202/- & SGST: Rs.6,202/- (Rupees Twelve Thousand Four Hundred and Four only) in respect of ISSUE-3**, as discussed supra in Para 10.1 to 10.3 under section 73(9) of the CGST Act, 2017/TSGST Act, 2017;

- (iv) I confirm the demand of interest at the applicable rate on tax confirmed at (i) & (iii) above under Section 50 of CGST Act, 2017 read with Section 20 of IGST Act and similar provisions under TGST Act, 2017.
- (v) I confirm the demand penalty from them on the tax confirmed at (i) & (iii) above, under Section 73(9) of CGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and Section 20 of IGST Act, 2017 and similar provisions under TGST Act, 2017

312.24261212101
19/04/2024

(आर.सत्यनारायण)/(R.SATYANARAYANA)
सहायक आयुक्त/Assistant Commissioner
सिकंदराबाद मण्डल/ Secunderabad GST Division

To,

M/s. VILLA ORCHIDS LLP
2ND FLOOR, 5-4-187/3 AND 4,
SOHAM MANSION, M.G ROAD,
SECUNDERABAD, Rangareddy,
Telangana, 500003,

Copy submitted to the Commissioner of Central Tax, Secunderabad GST Commissionerate, GST Bhavan, Opp. L.B.Stadium, Hyderabad (Attention: Superintendent, (Review))

Copy to
The Superintendent of GST, Ramgopalpet-I Range, Secunderabad GST Division
- for information.

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सिकन्दराबाद की एम जी रोड
Secunderabad GST Division
सिकन्दराबाद की एम जी रोड
Secunderabad GST Commissionerate
"सलीक सेन्ट्रल" # 2-4-416 & 417
"SALIK SEATTLE" # 2-4-416 & 417
रामगोपालपेट, एम.जी. रोड
Ramgopalpet, M.G. Road,
सिकन्दराबाद/Secunderabad-500003

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ON INDIA GOVT. SERVICE ONLY

To

M/s. VILLA ORCHIDS LLP

2ND FLOOR, 5-4-187/3 AND 4,

SOHAM MANSLON, M G ROAD

SECUNDERABAD-500003



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