



(Formerly known as Hiregange & Associates LLP)

Date: 10.04.2024

To

The Appellate Joint Commissioner (ST),
Secunderabad Division, 5th Floor,
Commissioner of Commercial Taxes,
Opposite Gandhibhawan, Nampally,
Hyderabad-500 001.

Dear Sir,

Sub: Filing of Appeal in Form GST APL- 01.

Ref: Order vide Ref No. ZD361223015215X dated 08.12.2023 in the case of **M/s. Modi Realty (Miryallaguda) LLP**.

1. We have been authorized by M/s. M/s. Modi Realty (Miryallaguda) LLP to submit an appeal against the above-referred order and represent before your good office and to do necessary correspondence in the above referred matter. A copy of the authorization is attached to the appeal memorandum.
2. In this regard, we submit that we preferred an appeal against the above referred order, which was filed electronically through the GST common portal on 06.04.2024 (Enclosing the APL-01 filed electronically). In addition, we are submitting the appeal memorandum along with the authorization letter and other annexures referred to in the appeal along with this letter. We humbly request you to provide the final acknowledgment of the appeal in Form GST APL-02 and post the hearing at the earliest.

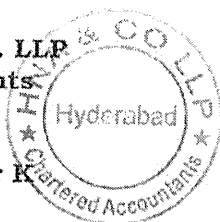
We shall be glad to provide any other information in this regard. Kindly acknowledge receipt of the reply and post the hearing at the earliest.

Thanking You,

Yours faithfully,

For M/s. H N A & Co. LLP
Chartered Accountants

P. Lakshman Kumar
CA Lakshman Kumar K
Partner



Enclosures:

- a. Copy of provisional acknowledgment of the appeal filed online.
- b. Copy of APL-01 form filed online.
- c. 2 Copies of the Complete Appeal along with the attested copy of the order.

4th Floor, West Block, Srida Anushika Pride, R.No. 12, Banjara Hills, Hyderabad,
Telangana - 500 034, INDIA

040 2331 8128, 3516 2881

sudhir@hnaindia.com

www.hnallp.com

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Date: 06.04.2024

**To,
The Appellate Joint Commissioner (ST),
Secunderabad Division, 5th Floor,
O/o of Commissioner of Commercial Taxes,
Opposite Gandhibhawan, Nampally
Hyderabad-500 001**

Dear Sir,

Sub: Application for condonation of delay in filing Appeal

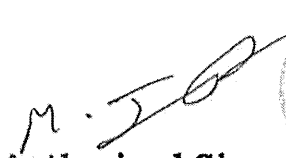
Ref: Appeal against DRC-07 Ref No. ZD361223015215X dated 08.12.2023
pertaining to M/s. Modi Realty (Miryalaguda) LLP.

1. With reference to the above, we would like to bring to your notice that Order as mentioned above was received on 08.12.2023.
2. Appellant received the order electronically on 08.12.2023 and the last date to file the appeal was on 08.03.2024. However, there has been an unintentional delay of 28 days in filing the appeal. The delay is due to the fact that the Appellant was neither aware of the SCN nor any remainder notices issued.
3. Consequently, there is a delay in filing of appeal by 28 days. As stated in the previous paragraphs, the delay is only due to unawareness of issue of SCN and the same is unintentional.
4. We sincerely regret having caused the inconvenience in this regard and humbly request the Honorable Appellate Joint Commissioner to condone the delay and accept the subject appeal.

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

Thanking You,
Yours truly,

M/s. Modi Realty (Miryalaguda) LLP


Authorized Signatory



Provisional Acknowledgement for submission of Form of Appeal

Your appeal has been successfully submitted against	AD3604240058090
GSTIN/UIN/Temporary ID	36ABCFM6774G2ZZ
Date of filing	06/04/2024
Time of filing	20:35
Place of filing	Hyderabad
Name of the Taxpayer	MODI REALTY (MIRYALAGUDA) LLP
Address	SOHAM MANSION, 2ND FLOOR, 5-4-187/3 AND 4, M.G ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003
Name of the person who is filing Appeal	SOHAM MODI
Amount of pre-deposit	₹ 53005

It is a system generated acknowledgement and does not require any signature.

Electronic Credit ledger

GSTIN - 36ABCFM6774G2ZZ

Legal Name - MODI REALTY (MIRYALAGUDA) LLP

Period: From -06/04/2024 To - 06/04/2024

Sr.No	Date	Reference No.	Tax period, if any	Description	Transaction Type [Debit (DR) / Credit (CR)]	Credit/Debit (₹)			Balance Available(₹)						
						Integrated Tax	Central Tax	State Tax	CESS	Total	Integrated Tax	Central Tax	State Tax	CESS	Total
-	-	-	-	Opening Balance	-	-	-	-	-	-	0	14560	463581	0	609541
1	06/04/2024	D19604240004811	Mar-18	Payment of Demand under Appeal	Debit	0	22928	30077	0	53005	0	123032	433604	0	556536
-	-	-	-	Closing Balance	-	-	-	-	-	-	0	123032	433504	0	556536

FORM GST APL-01*[Refer Rule 108(1)]***Appeal to Appellate Authority**

1 GSTIN/Temporary ID/UIN - 36ABCFM6774G2ZZ
2 Legal Name - MODI REALTY (MIRYALAGUDA) LLP
3 Trade Name - MODI REALTY (MIRYALAGUDA) LLP
4 Address - SOHAM MANSION, 2ND FLOOR, 5-4-187/3
AND 4, M.G ROAD, SECUNDERABAD,
Rangareddy, Telangana, 500003

Order Type -

Demand Order

5 Order No - ZD361223015215X Order Date - 08/12/2023
6 Designation and address of the officer passing the order appealed against
Assistant Commissioner and M.G.ROAD -
S.D.ROAD: Begumpet: Telangana
Demand Id - ZD361223015215X
7 Date of communication of the order to be appealed against - 08/12/2023
8 Name of the authorised representative - SOHAM MODI[ABMPM6725H]

Category of the case under dispute -

1	Incorrect admissibility of input tax credit of tax paid or deemed to have been paid
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9 Details of Case under dispute

- (i) Brief issue of case under dispute - Refer to Annexure
(ii) Description and clarification of goods/ services in dispute - Refer to Annexure
(iii) Period of Dispute - From - 01/07/2017 To - 31/03/2018

(iv) Amount under Dispute

Description		Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)	
Amount of Dispute	Tax/Cess	229280	229280	71488	0	530048	530048
	Interest	0	0	0	0	0	
	Penalty	0	0	0	0	0	
	Fees	0	0	0	0	0	
	Other Charges	0	0	0	0	0	

(v) Market value of seized goods -

Refer to Annexure

- 10 Whether the appellant wishes to be heard in person - Yes/No Refer to Annexure
11 Statement of facts - Refer to Annexure
12 Grounds of appeal - Refer to Annexure
13 Prayer - Refer to Annexure

14 Amount Of Demand created/ admitted/ disputed

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Amount of demand created (A)	Tax/Cess	229280	229280	71488	530048	530048
	Interest	0	0	0	0	
	Penalty	0	0	0	0	
	Fees	0	0	0	0	
	Other Charges	0	0	0	0	
Amount of demand admitted (B)	Tax/Cess	0	0	0	0	0
	Interest	0	0	0	0	
	Penalty	0	0	0	0	
	Fees	0	0	0	0	
	Other Charges	0	0	0	0	
Amount of dispute (C)	Tax/Cess	229280	229280	71488	530048	530048
	Interest	0	0	0	0	
	Penalty	0	0	0	0	
	Fees	0	0	0	0	
	Other Charges	0	0	0	0	

15 Details of payment of admitted amount and pre-deposit -

Pre-Deposit % of Disputed Tax/Cess - 10%

(a) Details of payment required

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Admitted Amount	Tax/Cess	0	0	0	0	53005
	Interest	0	0	0	0	
	Penalty	0	0	0	0	
	Fees	0	0	0	0	
	Other charges	0	0	0	0	
Pre-deposit (10% of Disputed Tax/Cess)	Tax/Cess	22928	22928	7149	53005	

(b) Details of payment of admitted amount and pre-deposit

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Amount Paid	Tax/Cess	22928	22928	7149	53005	53005
	Interest	0	0	0	0	
	Penalty	0	0	0	0	
	Fees	0	0	0	0	
	Other Charges	0	0	0	0	

(c) Details of amount payable towards admitted amount and pre-deposit

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Balance payable	Tax/Cess	0	0	0	0	0
	Interest	0	0	0	0	
	Penalty	0	0	0	0	
	Fees	0	0	0	0	
	Other Charges	0	0	0	0	

16 Whether appeal is being filed after the prescribed period - Yes/No

Refer to Annexure

17 If 'Yes' in item 16 -

(a) Period of delay -

Refer to Annexure

(b) Reason for delay -

Refer to Annexure

- 18 Place of supply wise details of integrated tax paid(admitted amount only)mentioned in the Table in sub-clause(a)of clause 15(item(a)),if any

Place of Supply (Name of State / UT)	Demand	Tax	Interest	Penalty	Others	Total
1	2	3	4	5	6	7
Telangana	Admitted Amount[in the table in sub-clause(a) of clause 15(item(a))]	0	0	0	0	0

Upload Supporting Documents (Relied upon), if any -

CONDONATION	MODI REALTY_CONDONATION LETTER.PDF
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Verification

- ☒ I, SOHAM MODI , hereby solomently affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Place: Hyderabad

Date: 06/04/2024

Name of the Applicant

MODI REALTY (MIRYALAGUDA) LLP