

From

Date: 02-07-2024

M/s Paramount Estates

2nd Floor, 5-4-187/3 And 4,

Soham Mansion, M.G Road,

Secunderabad, Rangareddy,

Telangana-500003

To

Superintendent

Ramgopalpet-II Range

Secunderabad Division,

Secunderabad Commissionerate,

Hyderabad CBIC,Zone

In the matter of -	M/s Paramount Estates		
GSTIN -	36AAJFP4202C1ZP		
Reg:	Non-Compliance with E-Invoicing Mandate under Rule 48(4) of CGST Rules, 2017- DIN:20240656YO0000673370		
C.No:	311/2024	Notice dated:	24/06/2024

Dear Sir,

Reply to Notice.

1. M/s Paramount Estates (hereinafter called as 'Noticee') is engaged in construction services business. They are registered with goods and services tax department vide GSTIN NO: 36AAJFP4202C1ZP. Noticee herein makes the below submissions.
2. Noticee acknowledge receipt of the notice pointing out our obligation to issue e-invoices as per Rule 48(4) of the CGST Rules, 2017. The notice further points out that invoices issued by us in non-compliance will be deemed invalid under Rule 48(5) of the CGST Act, 2017, thereby making us liable to penalty as per the provisions of Section 122 of the CGST Act, 2017.
3. The threshold aggregate turnover of 10 crores to generate E-invoices as mandated under Sub-Section 4 of Section 48 of CGST Act, 2017 read with Notification No. 17/2022 - Central Tax, dated 1-8-2022, effective from 01-10-2022. Such notification is attached as **Annexure 1**.

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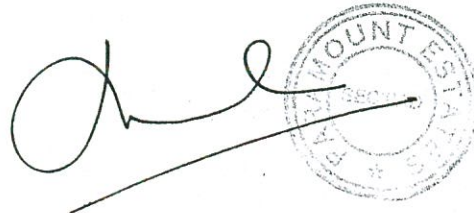
Received
by
K. C. S. Rao
Superintendent
Ramgopalpet-II Range
Secunderabad Division
Hyderabad
24/07/2024




4. Noticees' aggregate turnover crossed the 10-crore limit prescribed in Notification No. 17/2022 - Central Tax, dated 1-8-2022 in the preceding financial year of 2017-18 with the aggregate turnover of Rs. 10,33,04,871/-, thereby making noticee liable to raise E-invoice on supplies made to registered persons from 01-10-2022.
5. Post 01-10-2022, noticee did not make any supplies to registered persons hence, liability to raise E-invoice never occurred for the noticee. Hence, noticee has never contravened the provisions of Section 48(4) of CGST Act, 2017 as pointed out in the notice.
6. It is further submitted this letter issued pointing out Non-Compliance with E-Invoicing Mandate under Rule 48(4) of CGST Rules, 2017 is invalid and should be deemed to have been never issued due to discrepancy in generation and quoting of Document identification number (DIN) as mandated vide Circular No.122/41/2019-GST, dated 5-11-2019 to assure genuineness. An extract of such circular is provided below and Circular is attached as **Annexure 2**.

"2. The Board in exercise of its power under section 168(1) of the CGST Act, 2017/ Section 37B of the Central Excise Act, 1944 directs that no search authorization, summons, arrest memo, inspection notices and letters issued in the course of any enquiry shall be issued by any officer under the Board to a taxpayer or any other person, on or after the 8th day of November, 2019 without a computer-generated Document Identification Number (DIN) being duly quoted prominently in the body of such communication. The digital platform for generation of DIN is hosted on the Directorate of Data Management (DDM)'s online portal "cbicddm.gov.in"

"10. The electronic generation of DIN and its use in official communications to taxpayers and other concerned persons is a transformative initiative. Principal Chief Commissioners/Principal Director Generals/Chief Commissioners/Director Generals must become fully familiar with the process involved. They are also urged to ensure that adequate and proper training is provided to all concerned officers under their charge to ensure its successful implementation. It is reiterated that any specified document that is issued without the electronically generated DIN shall be treated as invalid and shall be deemed to have never been issued. Therefore, it is incumbent upon all officers concerned to strictly adhere to these instructions."

A handwritten signature in black ink is written over a circular official stamp. The stamp contains the text "MOUNT ESTATE" at the top and "BANGALORE" at the bottom, with a central emblem.

7. In this regard, noticee submits that though such DIN-20240656YO0000673370 is quoted in the notice, it is also found that the same DIN is quoted in few other associated entities' notices of the noticee while, Circular No.122/41/2019-GST mandates generation of separate and unique DIN to every notice. Such reuse of the same number for multiple entities raises concerns about the genuineness and authenticity of these documents. Hence, the current notice is invalid and void-ab-initio according to Circular No.122/41/2019-GST dated 05-11-2019. Notices issued to associate entities are attached as **Annexure 3**.
8. Therefore, It is requested to drop all further proceedings in this regard.
9. The noticee reserves the right to add, to withdraw, to correct, to change, to delete, to modify any submissions at the time of Personal Hearing in the Principal of Natural Justice



For M/s Paramount Estates

A handwritten signature in black ink, consisting of a large loop followed by a series of smaller, fluid strokes.

Authorised Signatory

NOTIFICATION NO. 17/2022 - CENTRAL TAX [F. NO. CBIC- 20021/2/2022-GST]

SECTION 31 OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017, READ WITH RULES 48 AND 54 OF THE CENTRAL GOODS AND SERVICES TAX RULES, 2017 - TAX INVOICE - NOTIFIED REGISTERED PERSON HAVING AGGREGATE TURNOVER IN A FINANCIAL YEAR EXCEEDING TEN CRORE RUPEES TO PREPARE INVOICE - AMENDMENT IN NOTIFICATION NO. 13/2020-CENTRAL TAX, DATED 21-3-2020

NOTIFICATION NO. 17/2022 - CENTRAL TAX [F. NO. CBIC- 20021/2/2022-GST], DATED 1-8-2022

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), [No. 13/2020 – Central Tax](#), dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 196(E), dated 21st March, 2020, namely:-

In the said notification, in the first paragraph, with effect from the 1st day of October, 2022, for the words "twenty crore rupees", the words "ten crore rupees" shall be substituted.

(Rajeev Ranjan)

Under Secretary



CIRCULAR NO. 122/41/2019-GST

GENERATION AND QUOTING OF DOCUMENT IDENTIFICATION NUMBER (DIN) ON ANY COMMUNICATION ISSUED BY OFFICERS OF THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC) TO TAX PAYERS AND OTHER CONCERNED PERSONS**CIRCULAR NO. 122/41/2019-GST, DATED 5-11-2019**

In keeping with the Government's objectives of transparency and accountability in indirect tax administration through widespread use of information technology, the CBIC is implementing a system for electronic (digital) generation of a Document Identification Number (DIN) for all communications sent by its offices to taxpayers and other concerned persons. To begin with, the DIN would be used for search authorization, summons, arrest memo, inspection notices and letters issued in the course of any enquiry. This measure would create a digital directory for maintaining a proper audit trail of such communication. Importantly, it would provide the recipients of such communication a digital facility to ascertain their genuineness. Subsequently, the DIN would be extended to other communications. Also, there is a plan to have the communication itself bearing the DIN generated from the system.

2. The Board in exercise of its power under section 168(1) of the CGST Act, 2017/ Section 37B of the Central Excise Act, 1944 directs that no search authorization, summons, arrest memo, inspection notices and letters issued in the course of any enquiry shall be issued by any officer under the Board to a taxpayer or any other person, on or after the 8th day of November, 2019 without a computer-generated Document Identification Number (DIN) being duly quoted prominently in the body of such communication. The digital platform for generation of DIN is hosted on the Directorate of Data Management (DDM)'s online portal "cbicddm.gov.in"

***3.** Whereas DIN is a mandatory requirement, in exceptional circumstances communications may be issued without an auto generated DIN. However, this exception is to be made only after recording the reasons in writing in the concerned file. Also, such communication shall expressly state that it has been issued without a DIN. The exigent situations in which a communication may be issued without the electronically generated DIN are as follows:-

- (i) when there are technical difficulties in generating the electronic DIN, or
- (ii) when communication regarding investigation/enquiry, verification etc. is required to issued at short notice or in urgent situations and the authorized officer is outside the office in the discharge of his official duties.

4. The Board also directs that any specified communication which does not bear the electronically generated DIN and is not covered by the exceptions mentioned in para 3 above, shall be treated as invalid and shall be deemed to have never been issued.

5. Any communication issued without an electronically generated DIN in the exigencies mentioned in para 3 above shall be regularized within 15 working days of its issuance, by:

- (i) obtaining the *post facto* approval of the immediate superior officer as regards the justification of issuing the communication without the electronically generated DIN;
- (ii) mandatorily electronically generating the DIN after *post facto* approval; and
- (iii) printing the electronically generated pro-forma bearing the DIN and filing it in the concerned file.

6. In order to implement this new facility of electronically generating the DIN, all Principal Chief Commissioners/Principal Director Generals/Chief Commissioners/Director Generals shall ensure that all their authorized officers who have to electronically generate the DIN are immediately mapped as users in the System and are conversant with the process for auto-generating a DIN. In order to successfully add users for the DIN utility and enable them to electronically generate DINs, the following steps shall be followed:

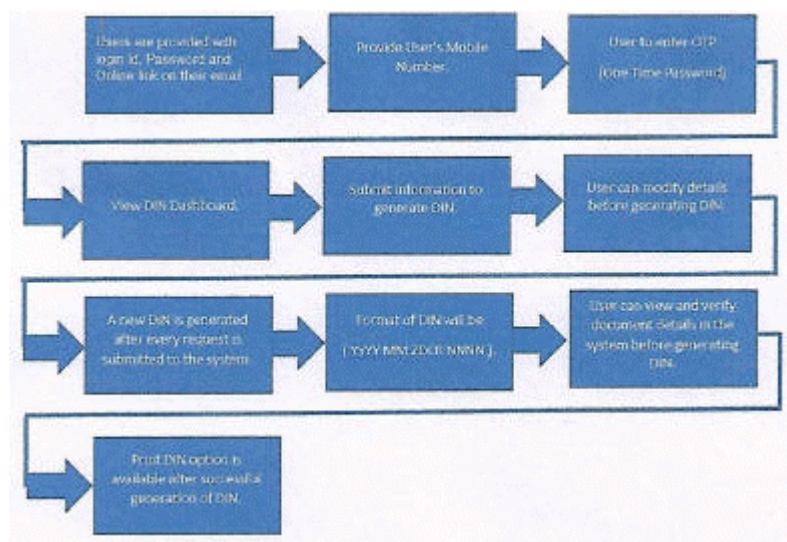
- (i) The details of officers to be added as users of the DIN Utility such as name, designation/Branch and official e-mail Id shall be fed into the System (the office of the officer being added will be auto

populated);

- (ii) The dashboard (Manage User) is provided with add/activate/inactivate/delete and edit options which can be availed for namely adding, activating, inactivating, editing and deleting the users as follows:
 - (a) **Add:-** Officers name/designation and branch can be added by selecting appropriate designation and branch from the drop down menu provided against the respective column.
 - (b) **Activate:-** Once the user activates the URL and provides the user name and password and OTP, the authorization will be processed by the system and shall be reflected as Green Radio button.
 - (c) **Inactivate:-** Any already added user who may be diverted on temporary basis to attend to some other assignment in the case of administrative exigency, can be deactivated for time being by dragging the Green Radio button to the left by which it will become red in color showing the user's position as inactive. A confirmation e-mail will also be sent to the respective user.
 - (d) **Edit:-** This icon will always appear with Red Radio button (indicating the inactive position of the user) and is provided for modifying/editing the name/designation/branch/e-mail Id of the officer to be authorized.
 - (e) **Delete:-** This icon can be used for deleting the already added user profile if the officer is permanently transferred out from that office.

7. Officers who have been added as users in the DIN utility shall electronically generate DINs, as follows:

- (i) Every authorized user shall receive an e-mail on his official e-mail Id after he/she is mapped into the DIN utility. This e-mail shall provide the user of his/her user name and password. The same e-mail shall also provide an URL online link.
- (ii) After clicking on the said URL link, the user shall be guided to the DIN utility within CBIC-Sanchar on the DDM's online portal "cbicddm.gov.in".
- (iii) The user shall be required to submit his/her mobile number on the screen page for purposes of verification and then click "Get OTP" button for receiving a One Time Password (OTP) on the mobile.
- (iv) The user shall login to the DIN utility by entering the OTP received.
- (v) After successfully logging in, the user shall see the Dashboard displaying different categories, for total number of summons, search authorizations, inspection notices and arrest memos issued by the user. Initially, the figures under each category shall be 'zero'.
- (vi) The user shall click "Generate DIN" on the Menu Bar located at the left hand side of the screen and enter the details of the communication to be issued by choosing its category and selecting the appropriate title of the communication from the dropdown menu "Choose Document"
- (vii) After filling in all the required information, and clicking on the "View & Save DIN" button, the user shall see a preview page. By clicking the "Back button", mistakes or typographical errors, if any, can be rectified. Also, the user has the option of partially entering details in the System at a time and coming back later to retrieve the partially entered document (automatically saved in the System), fill in the remaining details, and generate a DIN on a later occasion.
- (viii) The last step is to click on the "Generate DIN" button and a DIN shall be generated for that particular communication by the System. The generated DIN cannot be edited.
- (ix) A new DIN shall be generated each time a request for generating it is submitted to the System.
- (x) After the DIN is generated, the user shall print the page bearing the DIN and file it in the concerned file while also quoting the DIN on the communication.



8. The genuineness of the communication can be ascertained by recipient (public) by entering the CBIC- DIN for that communication in a window VERIFY CBIC-DIN on CBIC's website www.cbic.gov.in. Only in those cases where the DIN entered is valid, information about the office that issued that communication and the date of generation of its DIN would be displayed on the screen.

9. As aforementioned, in the first phase beginning on 8th day of November, 2019, the "Generate DIN" option shall be used for Search Authorizations, Summons, Inspection Notices, Arrest Memos, and letters issued in the course of any enquiry. The format of the DIN shall be CBIC-YYYY MM ZCDR NNNNNN where,

- (a) YYYY denotes the calendar year in which the DIN is generated,
- (b) MM denotes the calendar month in which the DIN is generated,
- (c) ZCDR denotes the Zone-Commissionerate-Division-Range Code of the field formation/Directorate of the authorized user generating the DIN,
- (d) NNNNNN denotes 6 digit alpha-numeric system generated random number.

10. The electronic generation of DIN and its use in official communications to taxpayers and other concerned persons is a transformative initiative. Principal Chief Commissioners/Principal Director Generals/Chief Commissioners/Director Generals must become fully familiar with the process involved. They are also urged to ensure that adequate and proper training is provided to all concerned officers under their charge to ensure its successful implementation. It is reiterated that any specified document that is issued without the electronically generated DIN shall be treated as invalid and shall be deemed to have never been issued. Therefore, it is incumbent upon all officers concerned to strictly adhere to these instructions.

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* See also Circular No. 128/47/2019-GST, dated 23-12-2019.



सेंट्रल टैक्स एवम् कस्टम अधीक्षक का कार्यालय

OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX AND CUSTOMS

रामगोपालपेट 2 माल एवम् सेवा कर रेंज सिकंदराबाद माल एवम् सेवा कर मंडल, सिकंदराबाद माल एवम् सेवा कर आयुक्तालय

RAMGOPALPET II RANGE, SECUNDERABAD GST DIVISION & SECUNDERABAD COMMISSIONERATE

पता: "सलीक सीनेट", गेट नं. 2-4-416 & 417, रामगोपालपेट, एम. जी. रोड सिकंदराबाद 500003

ADD: "SALIK SENATE", D. No. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD 500003

Contact No. 7901243137

email- cgst.rgpctr2@gov.in

C.No: GEXCOM/TECH/GST/1061/2024-CGST-RANGE-RGPET-II-DIV-SNBD-COMMRTE-SECUNDERABAD

O.C. No. 311/2024

Date: 24.06.2024

DIN: 20240656YO0000673370

To,

M/s. PARAMOUNT ESTATES

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

SOHAM MANSION, M.G ROAD,

SECUNDERABAD, 500003



Dear Taxpayer,

././gst@modiproperties.com//

Sub: DGARM- Taxpayers who are mandatorily required to issue e-invoice but have failed to do so – GSTIN:36AAJFP4202C1ZP - Reg.

As per rule 48(4) of Central Goods and Services Tax Rules, 2017 read with Notification No.13/2020-Central Tax, dated 21.03.2020 as amended vide Notification No.10/2023-Central Tax, dated 10.05.2023, every notified class of registered taxpayer whose turnover exceeds Rs.5 crores in any preceding financial year from 2017-18 to 2022-23 must comply with e-invoicing procedure w.e.f. 01.08.2023.

2. Whereas as per the above rules and notifications, you are required to generate e-invoice (IRN) in the e-Invoice Portal for the invoices issued in respect of B2B supplies. However, on verification of the data, it is observed that you have **neither filed exemption nor are generating e-invoice in e-Invoice Portal**. Therefore, you are requested to comply with e-invoicing procedure. Further, if already issuing e-invoice, sample copies of the same may be submitted to this office. In case of non-compliance w.r.t non-generation of e-invoicing, action will be initiated under Section 122 of the CGST Act, 2017.

3. In view of the above, you are once again requested to comply with the e-invoicing procedure.

Yours faithfully/ आपका आभारी,

Niraj Kumar

(Niraj Kumar)

अधीक्षक/SUPERINTENDENT

रामगोपालपेट -II रेंज/RAMGOPALPET-II RANGE

अधीक्षक
Superintendent
केन्द्रीय कर (जी एस टी)
Central Tax (GST)
रामगोपालपेट-II जी एस टी रेंज
Ramgopalpet-II GST Range
सिकंदराबाद मण्डल
Secunderabad Division
हैदराबाद/Hyderabad