NATION TAX MARKET
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 :: SECUNDERABAD- 500 003
Phone 7901243130 E-mail- cgst.secdiv@gov.in

MODI PROPERTIES PVT. LTD. ★ SEC'BAD ★ INWARD No. 124 Date 24/8/24 Sign.

GEXCOM/Adjn/GST/1604/2024-CGST-DIV-SNBD-COMMRTE-SECUNDERABAD

दिनांक/Date: 26.08.2024

DIN: 20240856Y000004249E1

ORDER-IN-ORIGINAL No. 45/2024-25 (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 विरूद्ध 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

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(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, 2017 की धारा 107 (6) केअनुसार, अपीलकर्तानेकेंद्रीयवस्तु एवम सेवाकरअधिनियम, 2017कीधारा 107 (1) केतहतकोईअपीलदायरनहींकीजाएगी, जबतककिअपीलकर्तानेभुगताननहींकियाहो–

Sub:- GST-Audit on the Books of Accounts of **M/s Silver Oak Villas LLP,** GSTIN: **36ADBFS3288A2Z7** for the period 2019-20 to 2021-22 - Certain objections - Issuance of Show Cause Notice under Section 73/74 of CGST Act, 2017 - Reg.

* * *

M/s Silver Oak Villas LLP, Address: 5-4-187/3 and 4, 2nd Floor, Soham Mansion, M.G Road, Secunderabad, Rangareddy, Telangana, 500003 having GSTN No. **36ADBFS3288A2Z7** (here after referred as "Tax payer") are in Construction of Residential Complex and Works Contract Services.

2. During the course of GST Audit on the books of the accounts of the taxpayer conducted in the month of November & December 2023, covering the period April 2019 to March 2022, the following discrepancies were noticed which are discussed in detail in following paras;

i) Excess availment of ITC in GSTR 3B compared to GSTR2A;
ii) Non reversal of Input Tax Credit against Credit Notes reflected under GSTR 2A;
iii) Non-Reversal of Ineligible input tax credit availed on goods or services not used in or blocked credit;
iv) Short payment of GST – Sales P&L Vs GSTR-3B.

3.1 <u>Excess availment of ITC in GSTR 3B compared to GSTR2A:</u>

3.1.1 As per the comparison statement of the input tax credit claimed and the ITC available in GSTR2A for the period **April 2019 to March 2022**, it is noticed that, there is a mismatch to the extent of **Rs.7,70,690/-.** The said excess ITC availment was irregular in terms of Section 42 of CGST Act, 2017, as the supplier had not filed required returns for availing the said credit by the taxpayer. The details of such credit of ITC availed during the period are as follows:

(Amount in Rs.)

Tax Period	ITC claimed in GSTR-3B			ITC auto-drafted in GSTR-2A			Excess (+) in ITC (GSTR-3B - GSTR-2A)		
	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
2019-20	1609795	7293152	7293152	839105	7653629	7653629	770690	0.00	0.00
						Total ITC to be reversed	770690	0	0

3.1.2 <u>LEGAL PROVISIONS:</u>

The statutory provisions to avail input tax credit are stipulated in the Section 41, Section 16 of CGST Act, 2017 and Rule 36 of CGST Rules, 2017. Section 41 provides that the input tax credit shall be credited to the Electronic Credit Ledger provisionally whereas every registered person shall be entitled to take credit of input tax if it qualifies the conditions and restrictions laid down under CGST Act, 2017 and CGST Rules 2017.

3.1.3 In view of above legal posistion, it appears that as the assessee had irregularly availed excess ITC (difference between GSTR-3B and 2A Auto populated statement) for the period 19-20 to the tune of **Rs.7,70,690/- (IGST: Rs.7,70,690/-)**, it appears the said ITC is required to be recovered from the assessee in terms of Section 73(1) of CGST Act, 2017 along with interest in terms of Section 50 of CGST Act, 2017. Further, it appears they are liable for penal action in terms of Section 122 (2) (a) read with Section 73(1) of CGST Act, 2017 for the contravention of provisions of Section 16, 41, 39 of CGST Act, 2017 and Rule 36, 39 and 60 of CGST Rules 2017.

3.2 <u>Non reversal of Input Tax Credit against Credit Notes reflected in GSTR 2A:</u>

3.2.1 During the course of audit it is noticed from the GSTR 2A statement, certain suppliers have issued credit notes to the tax payer, and Input Tax Credit involved in such Credit Notes has not been reversed by the Taxpayer as required under Sec.34 of the CGST Act, 2017.

(Amount in Rs.)

Period	VALUE	IGST	CGST	SGST	CESS
2019-20	152377	0	13714	13714	0
Total	**152377**	**0**	**13714**	**13714**	**0**

3.2.2 From the foregoing provisions of law and facts of the case, it is seen that the tax payer, during the F.Y. 2019-20, had received the credit notes from their supplier but failed to reverse Input Tax Credit in their GSTR3B returns in contravention of the provisions of Section 34(1) & 34(2) read with Section 16 2(b) of the CGST Act, 2017. Hence, Input Tax Credit of **Rs.27,428/- (CGST: Rs.13,714/- SGST: Rs.13,714/-)** is required to be recovered under Sec.73 of the CGST Act, 2017, along with interest under Sec.50 of the CGST Act, 2017. Further the tax payer is also liable to penalty in terms of the provisions of Section 122(2)(a) read with Section 73 of CGST Act, 2017 inasmuch as they have contravened the provisions of Section 34(1) & 34(2) read with Section 16 2(b) of the CGST Act, 2017.

3.3 <u>Non-Reversal of Ineligible input tax credit availed on goods or services not used in or in relation to the furtherance of business blocked credit in terms of Section 17(5) read with Section 16 of CGST Act, 2017:</u>

3.3.1 On verification of ITC ledger, invoices with GSTR2A auto populated data, GSTR3B and worksheets pertaining to ITC availed, it is noticed that the taxpayer has availed ITC on input tax credit (detailed in Annexure I attached). The same are not qualified as inputs to the said manufactured products. It is also observed that the ITC is utilized for making payments of their liability. The details of credits (detailed in Annexure) are blocked credits as per Section 17(5) of the CGST Act, 2017 read with Section 16 of CGST Act, 2017 and are required to reverse the ITC involved along with applicable interest and penalty.

(Amount in Rs.)

Year	IGST	CGST	SGST
2019-20	0	65997	65997
2020-21	0	7290	7290
2021-22	0	16188	16188
Total ITC to be reversed	**0**	**89475**	**89475**

3.3.2 <u>LEGAL PROVISIONS:</u>

<u>Section 17 (5) of CGST Act, 2017:</u>

17(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:—

(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 vessels or aircraft insured by him;
(b) [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:
(iv) 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;
(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.

3.3.3 From the foregoing provisions of law and facts of the case, it is seen that the taxpayer, during the period April 2019 to March 2022, had availed input tax credit totally amounting to **Rs.1,78,950/- (CGST: Rs.89,475/- and SGST: Rs.89,475/-)** as detailed in **annexure-I** to this Notice which are clearly specified as 'Blocked credit' in terms of Section 17(5) of CGST Act, 2017 and thus are not available as ITC. Therefore, the said in-admissible ITC amounting to **Rs.1,78,950/-** is liable to be recovered from them in terms of Section 74(1) of CGST Act, 2017 along with interest in terms of the provisions of Section 50(1) of CGST Act, 2017. Further, they are also liable to penalty in terms of the provisions of Section 122(2)(b) read with Section 74(1) of CGST Act, 2017 inasmuch as they have deliberately contravened the provisions of Section 17(5) of CGST Act, 2017 with intention to evade payment of GST in cash.

3.3.4 As the taxpayer has deliberately availed input tax credit during the period 2019-2022 as detailed hereinabove and mis-stated the eligible input tax credit in their Electronic credit ledger and GSTR-3 B Returns during the said period concerning the above ineligible input tax credit on the said inputs/input services with intention to evade payment of GST, it appears the tax payer is liable for penal action in terms of the provisions of Section 122(2)(b) read with Section 74(1) of CGST Act, 2017.

3.4 <u>Short payment of GST - Sales Ledger / Trail Balance Vs. GSTR-3B:</u>

3.4.1 On verification of GSTR3B and Profit and Loss account for the audit period, it is observed that there is a difference in taxable value. Difference is in GSTR3B total turnover when compared with the total taxable value as per Profit and Loss account for the relevant period. The details are as under: **(Amount in Rs.)**

FY	PnL	GSTR3B	Taxable Value	GST@18%
2021-22	116200069	100762528	15437541	2778757
2020-21	84725834	79698225	5027609	904970
2019-20	113558481	63244525	50313956	9056512
Total			**70779106**	**12740239**

3.4.2 As the said income is declared towards supply of services and the taxpayer has not submitted any documentary evidence in respect of the income being related to exempted supply or showing the nature of supply. Basing on the supply of services in the said period the highest rate of tax attracted against the goods supplied in the period is 18% (CGST-09% and SGST09%) as per the Notification No.11/2017-CE(R) dated 28.6.2017. In the absence of any documentary submission, the taxes are demanded at the same rate in favour of revenue.

3.4.3 Hence, the taxpayer is required to pay the short-paid GST amount of **Rs.1,27,40,239/- (CGST: Rs.63,70,120/- & SGST: Rs.63,70,120/-)** along with applicable interest under Section 50 of CGST Act' 2017 and. penalty under section 74 of GGST Act,2017 read with section 20 of IGST Act, 2017 for the contravention of the provisions of Section 39, Section 59 and Rules 61 of CGST Act, 2017.

3.4.4 As the taxpayer has deliberately availed the income during the period 2019-2022 as detailed hereinabove and not declared the same in their GSTR-3 B Returns during the said period concerning the above availed income in Profit and Loss account with intention to evade payment of GST, it appears the tax payer is liable for penal action in terms of the provisions of Section 122(2)(b) read with Section 74(1) of CGST Act, 2017.

4. Therefore, **M/s Silver Oak Villas LLP**, Address: 5-4-187/3 and 4, 2nd Floor, Soham Mansion, M.G Road, Secunderabad, Rangareddy, GSTN No: **36ADBFS3288A2Z7** are hereby required to show cause to **the Deputy/ Assistant Commissioner of Central Tax, Secunderabad GST Division**, as to why:

i) an amount of **Rs.7,70,690/-(IGST: Rs.7,70,690/-)** for excess availment of input tax credit as discussed in para 3.1, should not be demanded from them under the provisions of Section 73(1) of the CGST Act, 2017 & TSGST Act, 2017 read with Sec.20 of IGST Act, 2017;

ii) an amount of **Rs.27,428/- (CGST: Rs.13,714/- SGST: Rs.13,714/-)** for Non reversal of Input Tax Credit against Credit Notes as discussed in para 3.2, should not be demanded from them under the provisions of Section 73(1) of CGST Act, 2017 & TSGST Act, 2017;

iii) an amount of **Rs.1,78,950/- (CGST: Rs.89,475/- and SGST: Rs.89,475/-)** for Blocked Credit as discussed in para 3.3, should not be demanded from them under the provisions of Section 74(1) of the CGST Act, 2017 & TSGST Act, 2017;

iv) an amount of **Rs.1,27,40,239/- (CGST: Rs.63,70,120/- & SGST: Rs.63,70,120/-)** for short payment of GST as discussed in para 3.4, should not be demanded from them under the provisions of Section 74(1) of the CGST Act, 2017 & TSGST Act, 2017;

v) Interest should not be demanded on the amount demanded above under Section 50 of the CGST Act, 2017 / TGST Act, 2017 read with Sec.20 of IGST Act, 2017;

vi) Penalty in terms of the provisions of Section 73(1) of CGST Act, 2017 and TSGST Act, 2017 read with Section 122(2)(a) read with Sec.20 of IGST Act, 2017 should not be imposed on the amount demanded vide S.No.(i) & (ii) above;

vii) Penalty equivalent to the amount demanded vide S.No.(iii) & (iv) above should not be imposed on them in terms of the provisions of Section 74(1) of CGST Act, 2017 and TSGST Act, 2017 read with Section 122(2)(b) and Section 20 of IGST Act, 2017;

5. (a) Record of Personal Hearing: Personal Hearing conducted on 25.06.2024. Sri Pranay Mehata CA, Authorised representative of M/s Silver Oak Villa LLP appeared and reiterated the submissions made in their reply dt. 30.04.2024

(b) Discussions & Findings : I have carefully gone through the records of the case, Show Cause Notice, tax payer's replies dated 30.04.2024, 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 & Section 74 of CGST Act, 2017. I shall take up the below furnished issues one by one for discussion.

v) Excess availment of ITC in GSTR 3B compared to GSTR2A;
vi) Non reversal of Input Tax Credit against Credit Notes reflected under GSTR 2A;
vii) Non-Reversal of Ineligible input tax credit availed on goods or services not used in or blocked credit;
viii) Short payment of GST – Sales P&L Vs GSTR-3B.

5.1 <u>Excess availment of ITC in GSTR 3B compared to GSTR2A:</u>

5.1.1 Show cause notice alleged that there is a mismatch to the extent of **Rs.7,70,690** on comparison ITC claimed in GSTR-3B with the ITC available in GSTR2A for the period **April 2019 to March 2022.** The said excess ITC availment was irregular in terms of Section 42 of CGST Act, 2017, as the supplier had not filed required returns for availing the said credit by the taxpayer. The details of such credit of ITC availed during the period are as follows:

(Amount in Rs.)

Tax Period	ITC claimed in GSTR-3B			ITC auto-drafted in GSTR-2A			Excess (+) in ITC (GSTR-3B - GSTR-2A)		
	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
2019-20	1609795	7293152	7293152	839105	7653629	7653629	770690	0.00	0.00
Total ITC to be reversed							770690	0	0

5.1.2 <u>LEGAL PROVISIONS:</u>

The statutory provisions to avail input tax credit are stipulated in the Section 41, Section 16 of CGST Act, 2017 and Rule 36 of CGST Rules, 2017. Section 41 provides that the input tax credit shall be credited to the Electronic Credit Ledger provisionally whereas every registered person shall be entitled to take credit of input tax if it qualifies the conditions and restrictions laid down. The statutory provisions of Section 41 of CGST Act, 2017 are reproduced hereunder in details;

(a). Section 41. Claim of input tax credit and provisional acceptance thereof.

(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to take the credit of eligible input tax, as self-

assessed, in his return and such amount shall be credited on a provisional basis to his electronic credit ledger.

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(2) The credit of input tax availed by a registered person under sub-section (1) in respect of such supplies of goods or services or both, the tax payable whereon has not been paid by the supplier, shall be reversed along with applicable interest, by the said person in such manner as may be prescribed:

The conditions and restrictions are stipulated under Sections 16, 17, 18 etc. of CGST Act,2017 and Rules such as Rule 36 to 45 etc. of CGST Rules, 2017. Requisite provisions of Section 16 of CGST Act, 2017 and Rule 36 of CGST Rules, 2017 are reproduced hereunder;

(b). Section 16 of the CGST Act, 2017 - Eligibility and Conditions for Taking Input Tax Credit-

(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.

(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,-

(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;

(b) he has received the goods or services or both.

(c) subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply*; and*

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(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier.

(c). Rule 36 of CGST Rules 2017 - Documentary requirements and conditions for claiming input tax credit-

(1) The input tax credit shall be availed by a registered person, including the Input Service Distributor, on the basis of any of the following documents, namely-

(a) an invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31;

(b) ***an invoice issued in accordance with the provisions of clause (f) of sub-section (3) of section 31, subject to the payment of tax;***

(c) a debit note issued by a supplier in accordance with the provisions of section 34;

(d) a bill of entry or any similar document prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on imports;

(e) an Input Service Distributor invoice or Input Service Distributor credit note or any document issued by an Input Service Distributor in accordance with the provisions of sub-rule (1) of rule 54.

(2) Input tax credit shall be availed by a registered person only if all the applicable particulars as specified in the provisions of Chapter VI are contained in

the said document, and the relevant information, as contained in the said document, is furnished in FORM GSTR-2 by such person:

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Section 73. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any willful-misstatement or suppression of facts.-

(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder.

5.1.3 As discussed above, in terms of the provisions of Section 16(2)(c) of CGST Act,2017 and Rule 36 (1)(b) of CGST Rules, 2017, to avail ITC against invoices being in possession of a recipient of supply, it is also mandatory to be the tax i.e. GST involved thereon is paid. Thus the ITC availed by a recipient is subject to payment of tax by the supplier in terms of the provisions of Section 39 of CGST Act,2017 read with Rule 61 of CGST Rules,2017. Further the details of outward supplies of Goods or Services or both are to be furnished in Form GSTR 1 in terms of Section 37 of CGST Act, 2017 read with Rule 59 of CGST Rules, 2017. Further the form and manner for ascertaining the details of inward supplies are also stipulated in the provisions of Section 38 of CGST Act, 2017 read with Rule 60 of CGST Rules, 2017. The statutory provisions above are reproduced hereunder;

(a). 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, be communicated to the recipient of the said supplies]:

(b). Rule 59. Form and manner of furnishing details of outward supplies-

*(1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in **FORM GSTR-1** for the month or the quarter, as the case may be, electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.*

(c). 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 thereof, furnish, 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:

***Provided** that the Government may, on the recommendations of the Council, notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.*

(d). Rule 61. Form and manner of furnishing of return -

*(1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in **FORM GSTR-3B,** electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, as specified under -*

(e). Section 38. Communication of details of inward supplies and input taxcredit-

(1) The details of outward supplies furnished by the registered persons under sub-section (1) of section 37 and of such other supplies as may be prescribed, and an auto-generated statement containing the details of input tax credit shall be made available electronically to the recipients of such supplies in such form and manner, within such time, and subject to such conditions and restrictions as may be prescribed.

(2) The auto-generated statement under sub-section (1) shall consist of—

(a) details of inward supplies in respect of which credit of input tax may be available to the recipient; and

(f). Rule 60. Form and manner of ascertaining details of inward supplies.-

*(1) The details of outward supplies furnished by the supplier in **FORM GSTR-1** or using the IFF shall be made available electronically to the concerned registered persons (recipients) in **Part A** of **FORM GSTR-2A**, in **FORM GSTR-4A** and in **FORM GSTR-6A** through the common portal, as the case may be.*

(g). Section 59. Self-assessment. -

Every registered person shall self-assess the taxes payable under this Act and furnish a return for each tax period as specified under

5.1.4. Tax payer's Reply: Tax payer vide para 24 of their reply stated that ' they have utilised IGST credit amounting to Rs. 11,16,496/- pertaining to F.Y. 2018-19 and claimed in GSTR-3B of 2019-20, hence there appears to be excess claim of ITC. They also attached the 'Comparative summery of IGST credit claimed in GSTR-3B and available in GSTR-2A for F.Y.s 2018-19 and F.Y.s 2019-20

5.1.5. Findings: However, the tax payer in their reply neither mentioned about any statutory document or return through which the carry forwarded ITC of the year 2018-19 was availed nor provided any documentary evidence to the extent of such credit. Hence, the tax payer's contention is not tenable in absence of concrete evidence to their eligibility to avail such excess credit.

5.1.6 In view of above, it appears that excess ITC (difference between GSTR-3B and 2A Auto populated statement) for the period 19-20 to the tune of **Rs.7,70,690/- (IGST: Rs.7,70,690/-)**, availed by the Tax payer is irregular for not following the provisions of

Section 16, 41, 39 of CGST Act, 2017 and Rule 36, 39 and 60 of CGST Rules 2017. The said irregular ITC availed by the Tax payer is required to be recovered in terms of Section 73(1) of CGST Act, 2017 along with interest in terms of Section 50 of CGST Act, 2017. Further, it appears they are liable for penal action in terms of Section 122 (2) (a) read with Section 73(1) of CGST Act, 2017 for the contravention of provisions of Section 16, 41, 39 of CGST Act, 2017 and Rule 36, 39 and 60 of CGST Rules 2017.

5.2: <u>Non reversal of Input Tax Credit against Credit Notes reflected in GSTR 2A:</u>

5.2.1 Show cause notice alleged that the tax payer have received credit notes as per GSTR 2A statement from certain suppliers. The Input Tax Credit involved in such Credit Notes has not been reversed by the Taxpayer as required under Sec.43 of the CGST Act, 2017.

(Amount in Rs.)

Period	VALUE	IGST	CGST	SGST	CESS
2019-20	152377	0	13714	13714	0
Total	**152377**	**0**	**13714**	**13714**	**0**

5.2.2 <u>LEGAL PROVISIONS:</u>

"Section 34. Credit and debit notes.-

(1) Where one or more tax invoices have been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient 2 [one or more credit notes for supplies made in a financial year] containing such particulars as may be prescribed .

(2) Any registered person who issues a credit note in relation to a supply of goods or services or both shall declare the details of such credit note in the return for the month during which such credit note has been issued but not later than [the thirtieth day of November] following the end of the financial year in which such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier, ***and the tax liability shall be adjusted*** *in such manner as may be prescribed:*
Provided that no reduction in output tax liability of the supplier shall be permitted, if the incidence of tax and interest on such supply has been passed on to any other person.

"Section 16 of the CGST Act, 2017 - Eligibility and Conditions for Taking Input Tax Credit-

(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.

(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,-

(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;

(b) he has received the goods or services or both.

(c) subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply*; and*

•

•

(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier.

5.2.3: Tax Payer's reply: Tax payer vide para 26 of their reply stated that ' They have reversed all such ITC on the account of credit notes issued by the suppliers in GSTR-3B filed for the month of September, 2020.

5.2.4: FINDINGS: From the GSTR-3B for the month of September, 2020 vide Table 4 (B) (2) of the return the Tax payer have reversed "Other ITC" to the tune of CGST: 22,782/- + SGST: 22,782/-. Though the reversal of ITC is more than the demand (CGST: 13,714/- + SGST: 13,714/-) , it cannot be construed that it is specifically related to the Credit notes received in GSTR-2A statement for the Year 2019-20.

5.2.5 From the foregoing provisions of law and facts of the case, it appears that the tax payer, during the F.Y. 2019-20, had received the credit notes from their supplier but failed to reverse Input Tax Credit attributed to those Credit notes in their statutory returns in contravention of the provisions law and such ITC is irregular for not following the provisions of Section 34(1) & 34(2) read with Section 16 2(b) of the CGST Act, 2017

Hence, the irregular Input Tax Credit of **Rs.27,428/- (CGST: Rs.13,714/- SGST: Rs.13,714/-)** is required to be recovered under Sec.73 of the CGST Act, 2017, along with interest under Sec.50 of the CGST Act, 2017. Further the tax payer is also liable to penalty in terms of the provisions of Section 122(2)(a) read with Section 73 of CGST Act, 2017 inasmuch as they have contravened the provisions of Section 34(1) & 34(2) read with Section 16 2(b) of the CGST Act, 2017.

5.3 Non-Reversal of Ineligible input tax credit availed on goods or services not used in or in relation to the furtherance of business blocked credit in terms of Section 17(5) read with Section 16 of CGST Act, 2017:

5.3.1 Show cause notice alleged that the Tax payer have availed ITC on certain Inward supplies listed below which are not qualified as inputs to the said manufactured products. And the said the ITC was utilized for making payments of their liability. The said credits are blocked as per Section 17(5) of the CGST Act, 2017 read with Section 16 of CGST Act, 2017 and are required to reverse the ITC involved along with applicable interest and penalty.

ITEMS RECEIVED AS INWARD SUPPLIES:

Year	Supplier Name	IGST	**CGST**	**SGST**
2019-20	Otis Elevator Co,(India) Ltd.,	0	21870	21870
	Otis Elevator Co,(India) Ltd.,	0	36450	36450
	Fortune Multibrane Bodyshop	0	387	387
	Otis Elevator Co,(India) Ltd.,	0	7290	7290
TOTAL (2019-20)		**0**	**65997**	**65997**
2020-21	**Sup-Otis Elevator Co,(India) Ltd.,**	**0**	**7290**	**7290**
2021-22	**360 Degree wheel**	**0**	**16188**	**16188**
	GRAND TOTAL	0	89475	89475

(Amount in Rs.)

Year	IGST	CGST	SGST
2019-20	0	65997	65997
2020-21	0	7290	7290
2021-22	0	16188	16188
Total ITC to be reversed	**0**	**89475**	**89475**

5.3.2 LEGAL PROVISIONS:

Section 17 (5) of CGST Act, 2017:

17(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:—

(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—

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

(iv) 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 vessels or aircraft insured by him;

(b) [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;

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

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

(vii) 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;

(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.

Section 74. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any willful-misstatement or suppression of facts.-

(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of fraud, or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty equivalent to the tax specified in the notice.

5.3.3: Tax Payer's reply: Tax payer vide para 29 and 30 of their reply stated that." The inputs are utilized in rendering construction services and not blocked credits under Section 17(5) (c)of CGST Act., Further they have not utilized such credit for payment of tax, as their cumulative ITC for the F.Y 2029-20; 2020-21 and 2021-22 available in GSTR-2A (net of credit notes) is more than the ITC availed in GSTR-3B (net of reversals) .

5.3.4 : Findings: Tax payer's contentions is not tenable since the applicability of credits listed under Section 17(b)(c) of CGST Act, 2017 is subjected to fulfilment of condition mention in explanation part. The gist of the Act, to the extent of Tax payers' supplies is as follows:

Sec.17 (b) (c) works contract services when supplied for construction of an immovable property (other than plant and machinery)

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;

In view of the above, the Tax payer have failed to provide evidence that the said immovable property was Capitalised to the extent of, in their Books of Accounts.

5.3.5 From the foregoing provisions of law and facts of the case, it is seen that the taxpayer, during the period April 2019 to March 2022, had availed input tax credit totally amounting to **Rs.1,78,950/- (CGST: Rs.89,475/- and SGST: Rs.89,475/-)** which are clearly specified as 'Blocked credit' in terms of Section 17(5) of CGST Act, 2017 and thus are not available as ITC. Therefore, the said in-admissible ITC amounting to **Rs.1,78,950/-** is irregular for contravening the provisions of Section 17(5) of CGST Act, 2017 hence, liable to be recovered from them in terms of Section 74(1) of CGST Act, 2017 along with interest in terms of the provisions of Section 50(1) of CGST Act, 2017. Further, they are also liable to penalty in terms of the provisions of Section 122(2)(b) read with Section 74(1) of CGST Act, 2017 inasmuch as they have deliberately contravened the provisions of Section 17(5) of CGST Act, 2017 with intention to evade payment of GST in cash.

5.3.6 As the taxpayer has deliberately availed input tax credit during the period 2019-2022 as detailed hereinabove and mis-stated the eligible input tax credit in their Electronic credit ledger and GSTR-3 B Returns during the said period concerning the above ineligible input tax credit on the said inputs/input services with intention to evade payment of GST, it appears the tax payer is liable for penal action in terms of the provisions of Section 122(2)(b) read with Section 74(1) of CGST Act, 2017.

5.4 <u>Short payment of GST - Sales Ledger / Trail Balance Vs. GSTR-3B:</u>

5.4.1 Show cause notice alleged that there is a difference in taxable value declared in GSTR3B to the total turnover as per Profit and Loss account for the relevant period. The details are as under:

(Amount in Rs.)

FY	PnL	GSTR3B	Taxable Value	GST@18%
2021-22	116200069	100762528	15437541	2778757
2020-21	84725834	79698225	5027609	904970
2019-20	113558481	63244525	50313956	9056512
Total			**70779106**	**12740239**

5.4.2 As the said income is declared towards supply of services and the taxpayer has not submitted any documentary evidence in respect of the income being related to exempted supply or showing the nature of supply.

5.4.3 <u>LEGAL PROVISIONS:</u>

Whereas In terms of Section 39(1) of CGST Act, 2017 "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 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 as may be prescribed, on or before the twentieth day of the month succeeding such calendar month or part thereof."

Further, in terms of Section 39(7) of CGST Act, 2017 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. In terms of Section 59 of 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.

Section 59. Self-assessment. -

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.

Rule 61. Form and manner of furnishing of return –
As discussed Supra.

5.4.4: Tax payer's reply and Findings: Though tax payer has given explanation for project wise cumulative income for period of 2017-18 to 2022-23 , they have not produced the source of income which is agreed by them in records that they have received, the same appears liable to be taxed in the presence of the records and situation available. To arrive the rate of the tax and the commodity of supply for the unreconciled income, the trend of supply during the period has been relied upon. It is seen that the taxpayer has supplied goods at the highest rate of 28% (CGST-14% and SGST- 14%) also as per the Notification No.11/2017 -CE(R) dated 28.6.2017 during the period 2019-20 along with supplies of other rates which are lower to 28% also. Therefore in the absence of any concrete submission, the tax appears liable to be demanded the tax at the highest rate of 28% (CGST-14% and SGST- 14%) to avoid any possible loss of revenue. As such the GST liability arrives as Rs. **1,27,40,239**/-(CGST Rs.63,70,120/- + SGST -Rs.63,70,120/-).

From the above, it appears that the taxpayer has lapsed to pay GST on income of Rs. **7,07,79,106**/- which is unreconciled in P&L Account Statement vs GSTR-3B Returns and lapsed to be counted in the returns filed for the F.Y.2019-20 to 2021-22, is worked out as Rs. **1,27,40,239**/- (CGST Rs.63,70,120/- + SGST -Rs.63,70,120/-).Therefore, the taxpayer has contravened the provisions of the Section 39(1), 39(7) and Section 59 of the CGST Act, 2017 and Rule-61 of the CGST Rules,2017.

In view of the legal provisions mentioned above and the facts, it appears that the taxpayer has contravened the provisions of the Section 39(1), 39(7) and Section 59 of the CGST Act, 2017 and short paid the tax of Rs. **1,27,40,239**/- (CGST Rs.63,70,120/- + SGST -Rs.63,70,120/-) during the period from 2019-20 to 2021-22.

5.4.5 Hence, the taxpayer is required to pay the short-paid GST amount of **Rs.1,27,40,239/- (CGST: Rs.63,70,120/- & SGST: Rs.63,70,120/-)** along with applicable interest under Section 50 of CGST Act' 2O17 and penalty under section 74 of GGST Act, 2017 read with section 20 of IGST Act, 2017 for the contravention of the provisions of Section 39, Section 59 and Rules 61 of CGST Act, 2017.

5.4.6 As the taxpayer has deliberately availed the income during the period 2019-2022 as detailed hereinabove and not declared the same in their GSTR-3 B Returns during the said period concerning the above availed income in Profit and Loss account with intention to evade payment of GST, it appears the tax payer is liable for penal action in terms of the provisions of Section 122(2)(b) read with Section 74(1) of CGST Act, 2017.

6. For the administration and collection of State Goods and Services tax in respect of Telangana State, an Act was in operation in respect of Jurisdiction of Telangana state. This Act is titled as "The Telangana Goods and Services Act, 2017" (for short here in after referred to as "the TGST Act, 2017") and it contains the provisions exactly similar to the CGST Act, 2017 as referred above. Since, it is only repetition; the provisions of the TGST Act, 2017 are not reproduced in this notice.

6.1 Further, as per Section 6(1) of the TSGST Act, 2017, the Officers appointed under CGST Act, 2017 are authorized to be proper officers for the purposes of the said Act.

6.2 For the administration and collection of the Integrated Goods and Services Tax (IGST), an Act was in operation which is titled as "The Integrated Goods and Services Tax Act,2017" (for short here in after referred to as "the IGST Act,2017"). *As per the provisions of Section 20 of the IGST Act, 2017, the provisions of CGST Act, 2017 relating to interalia Input tax credit, Registration, tax invoice, account and records, payment of tax, inspection, search, seizure and arrest, Demands and recovery, offences and penalties etc. shall, mutatis mutandis, apply, so far as may be, in relation to Integrated tax as they apply in relation to Central tax as if they are enacted under the IGST Act, 2017.* Accordingly, in respect of any recovery, penalty and other demands related to IGST, the provisions of CGST Act, 2017 will be applicable.

In view of the foregoing discussions and findings, in terms of provisions of Section 73 and 74 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.7,70,690/-(IGST: Rs.7,70,690/-)** for excess availment of input tax credit as discussed in para 5.1, under the provisions of Section 73(1) of the CGST Act, 2017 & TSGST Act, 2017 read with Sec.20 of IGST Act, 2017;

(ii) I confirm the demand of **Rs.27,428/- (CGST: Rs.13,714/- SGST: Rs.13,714/-)** for Non reversal of Input Tax Credit against Credit Notes as discussed in para 5.2, under the provisions of Section 73(1) of CGST Act, 2017 & TSGST Act, 2017;

(iii) I confirm the demand of **Rs.1,78,950/- (CGST: Rs.89,475/- and SGST: Rs.89,475/-)** for Blocked Credit as discussed in para 5.3, under the provisions of Section 74(1) of the CGST Act, 2017 & TSGST Act, 2017;

(iv) I confirm the demand of **Rs.1,27,40,239/- (CGST: Rs.63,70,120/- & SGST: Rs.63,70,120/-)** for short payment of GST as discussed in para 5.4, should not be demanded from them under the provisions of Section 74(1) of the CGST Act, 2017 & TSGST Act, 2017;

(v) I confirm the demand of interest on the amount demanded above at Sl.No. s (i), (ii), (iii) and (iv) under Section 50 of the CGST Act, 2017 / TGST Act, 2017 read with Sec.20 of IGST Act, 2017;

(vi) I impose a penalty in terms of the provisions of Section 73(1) of CGST Act, 2017 and TSGST Act, 2017 read with Section 122(2)(a) read with Sec.20 of IGST Act, on the amount demanded vide S.No.(i) & (ii) above;

(vii) I impose a penalty equivalent to the amount demanded vide S.No.(iii) & (iv) above should not be imposed on them in terms of the provisions of Section 74(1) of CGST Act, 2017 and TSGST Act, 2017 read with Section 122(2)(b) and Section 20 of IGST Act, 2017;

आर. सत्यनारायण
26.08.2024

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

To
M/s Silver Oak Villas LLP, Address: 5-4-187/3 and 4, 2nd Floor, 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, Central Tax, Ramgopalpet - III GST Range, Salike Senate, D. No. 2-4-416 and 417, Ramgopalpet, Secunderabad - 500 003- for information please.

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Secunderabad GST Division
सिकन्दराबाद जी एस टी आयुक्तालय
Secunderabad GST Commissionerate
"सलीक सीनेट"/# 2-4-416 & 417
"SALIKE SENATE" # 2-4-416 & 417
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Ramgopalpet, M.G. Road,
सिकन्दराबाद/Secunderabad-500 003.

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