



**Hiregange
& Associates LLP**
Chartered Accountants

Date: 17.01.2023

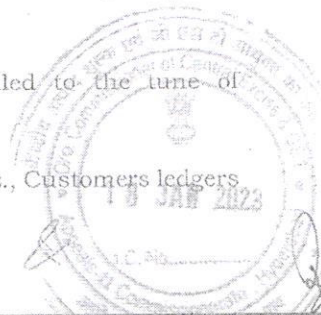
To
The Commissioner of Central Tax & Central Excise,
Secunderabad GST Commissionerate,
GST Bhavan, L.B. Stadium Road,
Basheerbagh, Hyderabad- 500 004

Dear Sir,

Sub: Submission of payment proof of excess CENVAT Credit availed

Ref: PH Record dated 22.11.2022 attended in SCN O.R. No. 19/2020-21-Sec-
Adjn.Commr dated 21.12.2020 pertaining to M/s. Nilgiri Estates, Secunderabad

1. We are authorised to represent above referred entity wherein they have received Show Cause Notice dated 21.12.2020 proposing service tax to the tune of Rs.4,44,30,407/- along with applicable interest and penalty.
2. Accordingly, the Noticee has filed his reply dated 16.02.2021 along with annexures.
3. During the course of personal hearing on 14.06.2021, we have requested to drop the further proceedings and also filed additional reply dated 04.09.2021 and 24.09.2021.
4. Due to change in the adjudicating authority, another personal hearing was provided on 22.11.2022 wherein your good-self have asked us to submit following information:
 - (a) CA certificate evidencing credit was availed only on services, along with month wise and client wise details.
 - (b) Payment proof for excess CENVAT credit availed to the tune of Rs.3,20,104 along with interest.
 - (c) VAT and registration charges deduction details viz., Customers ledgers list.
 - (d) Reconciliation between ST3 returns and ITRs.



4th Floor, West Block, Srida Anushka Pride, Beside SBI Bank, Above Lawrence & Mayo store,
Road Number 12, Banjara Hills, Hyderabad, Telangana - 500 034, INDIA.

+91 040 2331 8128

venkatakrasadi@hiregange.com

www.hiregange.com

5. In view of the above information called for, we have already submitted the CA Certificate on 02.01.2023 evidencing credit availed is on services only.
6. With regards to the payment proof of excess CENVAT credit availed to the tune of Rs.3,20,104/-. We have paid an amount of Rs.3,00,019/- (less excess paid service tax Rs.20,045/-) along with interest of Rs.2,97,265/- instead of Rs.2,81,360/- totalling to Rs.5,97,284/- vide challan dated 5.12.2023. (Copy of the challan along with interest calculation sheet are attached herewith). It is to submit that there is an excess payment of Rs.15,905/- on interest component.
7. In view of the above, it is requested to this good office to take the above information on record and grant us 30 days' time to submit remaining information.
8. We shall be glad to provide any other information required in this regard. Kindly acknowledge the receipt of this letter and do the needful.

Thanking You,

Yours faithfully,

For M/s Hiregange & Associates LLP
Chartered Accountants



CA Venkata Prasad P
Partner