



**Hiregange
& Associates LLP**

Chartered Accountants

Date: 27.02.2023

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

Dear Sir,

Sb: Submission of statement of ITC from April 2015 to June 2017

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.

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Chennai | Guwahati | Vijayawada | Kolkata | Raipur | Kochi | Indore

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 along with statement of ITC.
6. On 17.1.2023 we have submitted the details of payments on excess availed credit along with interest payment.
7. We now submit the vendor wise and month wise statement attested by Chartered Accountant evidencing details of services received from April 2015 to June 2017.
8. In view of the above, it is requested to this good office to take the above information on record and grant us 10 days' time to submit remaining information.
9. 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

K. Lakshman Kumar
CA Lakshman Kumar Kadali
Partner- Designate



Attachments: As above.

Received
[Signature]
24/02/2023
Supdt (Admin)