



HNA & Co LLP

Chartered Accountants

(Formerly known as Hiregange & Associates LLP)

Date: 21.09.2023

To

The Commissioner of Central Tax,
Secunderabad GST Commissionerate,
4th Floor, GST Bhavan,
L.B. Stadium Road, Basheerbagh,
Hyderabad-500004.

Dear Sir,

Sub: Additional Submissions after personal hearing

Ref:

- Personal hearing attended on 05.09.2023.
- Additional submissions dated 04.09.2021, 24.09.2021 and 21.09.2023.
- Show Cause Notice No. 19/2020-21-Sec-Adjn.Commr. (ST) dated 21.12.2020 pertaining to M/s. Nilagiri Estates.

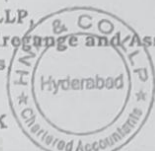
- We are authorized to represent the above-referred entity (here after referred as "Noticee") and are in receipt of the above referred Show Cause Notice requiring us to submit a reply. Accordingly, Noticee has submitted a reply and has attended the personal hearing on 05.09.2023.
- During the course of hearing your good self has requested Noticee to submit the reconciliation between the turnover disclosed under the Service tax and GST returns Vs Income tax returns where Notice has already submitted the same on 21.09.2023. Further, your good self has also asked the Noticee to submit the invoices on which the CENVAT credit has been availed.
- In continuation to the additional submissions made on 21.09.2023, Noticee is herewith attaching all the invoice copies on which CENVAT Credit has been availed for the period 2015-16 to 2017(June). Hence, Noticee requests the adjudicating authority to drop the demand to that extent and consider the same while passing the order in this regard.

We shall be glad to furnish any further information/clarification required in this regard. Kindly acknowledge receipt of the above and do the needful.

Thanking you,
Yours Faithfully

For M/s. HNA & Co. LLP,
(Formerly known as Hiregange & Associates LLP),
Chartered Accountants

CA Lakshman Kumar K
Partner



Received
Rupa Rao
22/9/2023
Insp (Adjn)

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

040 2331 8128, 3516 2881

sudhir@hnaIndia.com

www.hnaip.com

Bengaluru | Hyderabad | Visakhapatnam | Gurugram (NCR) | Mumbai | Pune | Chennai | Guwahati |
Vijayawada | Kolkata | Raipur | Kochi | Indore | Ahmedabad