

2017-18

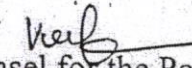
**IN THE HON'BLE HIGH COURT FOR THE STATE OF
TELANGANA**

W.P. No. _____ of 2024
RUNNING INDEX

Sl. No. (1)	Anne xure (2)	Description of Documents (3)	Date of Paper (4)	Date of Filing (4)	Page No. (5)
1		Service Certificate.	11-03-2024	12-03-2024	1
2		Court fee	-do-	-do-	2
3		Writ Petition.	-do-	-do-	3-5
4		Annexure.	-do-	-do-	6-8
5		Affidavit	-do-	-do-	9-19
6		Verification.	-do-	-do-	20
7		MATERIAL PAPERS			
8	P1	Copy of the Impugned Order Reference No. ZD361223015515R dated 08.12.2023	08.12.2023	-do-	21-24
9	P2	Copy of the SCN vide Ref. ZD3609230438550 dated 30.09.2023 dated 30.09.2023	30.09.2023	-do-	25-28
10	P3	Copy of SCN vide Ref No. C.No.V/01/GST/81/2020-GR.12/CIR-I dated 12.01.2022	12.01.2022	-do-	29-37
11	P4	FAR No. 707/2020-21-GST dated 11.06.2021	11.06.2021	-do-	38-42
12	P5	Copy of GSTR-9 for F.Y 2017-18	09.11.2019	-do-	43-50
13	P6	Consolidated summary of GSTR-3B for FY 2017-18		-do-	51-54
14	P7	Relevant extracts of 9 th GST council meeting held on 16.01.2017	16.01.2017	-do-	55-67

15	P8	CBIC Letter D.O.F. No. CBEC/20/43/01/2017-GST (P.), dated 05.10.2018	05.10.2018	-do-	68-70
16	P9	Copy of the interim order dated 31.01.2024 in case of Ushodaya Super Markets Private Limited (W.P. No. 2302 of 2024)	31.01.2024	-do-	71-72
17	P10	Notification No. 09/2023-C.T dated 31.03.2023	31.03.2023	-do-	73-74
18	P11	Notification No. 13/2022-C.T dated 05.07.2022	05.07.2022	-do-	75-76
19	P12	SRK Enterprises vs. Assistant Commissioner (ST) (2023) 13 Centax 60 (A.P.)	10.11.2023	-do-	77-79
20	P13	Ramani Suchit Malushte Vs UOI & Ors. (2022 (9) TMI 1263-Bombay High Court	21.09.2022	-do-	80-81
21	P14	Railsys Engineers Pvt. Ltd. vs. Addl. Commr. of CGST (Appeals-II) 2022 (65) G.S.T.L. 159 (Del.)	21.07.2022	-do-	82-84
22	P15	Duncans Industries Ltd. v. CCE 2006 (201) E.L.T. 517 (SC)	22.08.2006	-do-	85-91
23	P16	Ambey Mining Pvt. Ltd. vs. Commissioner of State Tax, Dhurwa 2023 (76) G.S.T.L. 191 (Jhar.)	17.07.2023	-do-	92-95
24	P17	GST profile of Petitioner in the state of Telangana	09.08.2017	-do-	96-97
25		Vakalat		-do-	98
26		Respondents addresses	-do-	-do-	99

Hyderabad,
Date: 11-03-2024


Counsel for the Petitioners

MEMORANDUM OF WRIT PETITION
(SPECIAL ORIGINAL JURISDICTION)
(UNDER ART. 226 OF THE CONSTITUTION OF INDIA)
IN THE HIGH COURT FOR THE STATE OF TELANGANA

W.P.NO.

OF 2024

BETWEEN

M/s. Silver Oak Villas LLP,
5-4-187/3, 2nd Floor, Soham Mansion,
M.G Road, Secunderabad,
Telangana- 500003
Represented by the Partner,
Shri. Soham Satish Modi, S/o Shri. Satish Modi,
Aged 55 years, R/O. Plot No. 280, Road NO. 25,
Jubilee Hills, Hyderabad-5000034, Telangana

... Petitioner

AND

1. The Assistant Commissioner (ST),
Begumpet Division, M.G. Road- S.D. Road Circle,
Pavani Prestige, Above R.S. Brothers,
Ameerpet, Hyderabad-500016.
2. The Additional Commissioner of Central Tax,
Secunderabad Commissionerate,
GST Bhawan, L.B. Stadium Road,
Basheerbagh, Hyderabad - 500 004.
3. State of Telangana,
Rep. by its Principal Secretary (Revenue) Department,
Telangana, Secretariat Buildings, Hyderabad

4

4. Union of India,
Ministry of Finance,
Represented by its Secretary,
North Block, New Delhi-110 001

5. Central Board of Indirect Taxes and Customs,
GST Policy Wing, New Delhi
rep by its Commissioner

...Respondents

The address for service of all notices, summons, process, etc., to the above-named petitioner are that of his Counsel M Naga Deepak, Mohammad Shabaz, Venkata Prasad P, Ankita Mehta, Jai Shankar D, Advocates, 4th Floor, Srida Anushka Pride, Road No.12, Banjara Hills, Hyderabad, Telangana - 500 034.

The address for the purpose of service of notices on the Respondents is the same as mentioned in the cause title.

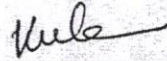
For the reasons stated accompanying in the affidavit it is humbly prayed that this Hon'ble High Court may be pleased to issue

- (i) a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring impugned Order vide Ref No. ZD361223015515R dated 08.12.2023 passed by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.
- (ii) a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 4 through Respondent No. 5 and corresponding

✓
GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 3, which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of GST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India and/or pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case

Date: 11.03.2024

Place: Hyderabad


Counsel for Petitioners

District: _____

**IN THE HIGHT COURT FOR
THE STATE OF TELANGANA**

W.P. NO. OF 2024

MEMORANDUM OF WRIT PETITION

Filed on:

Filed by:

M Naga Deepak (18411)

Mohammad Shabaz (22207)

Venkat Prasad P

Ankita Mehta

Jaishankar D

Advocates

Counsel for the Petitioner

6

IN THE HIGH COURT OF JUDICATURE AT HYDERABAD FOR THE
STATE OF TELANGANA

WP No. OF 2024

LIST OF EVENTS

ANNEXURE – I

Date	Description of the event	Para No.	Page No.
09.08.2017	The Petitioner is inter alia engaged in the business of construction and sale of residential villas and is registered under GST vide GSTIN 36ADBFS3288A2Z7 in the State of Telangana and falls under the Central tax jurisdiction.	2	10
	The Petitioner has been paying applicable GST and filing returns regularly after disclosing the required disclosures therein. The disclosure errors committed in monthly returns in showing the ITC bifurcation are rectified while filing annual returns in Form GSTR-9.	2	10
11.06.2021	In the year 2021, the Central tax GST department conducted an audit for the period July 2017 to March 2019 and made certain observations inter alia on ITC availment & also RCM payments vide FAR No. 707/2020-21-GST dated 11.06.2021.	3	11
30.09.2023	Meanwhile, there was a show cause notice vide ZD3609230438550 dated 30.09.2023 uploaded in GST portal but such SCN said to be issued to different person namely M/s. SIEGWERK INDIA PRIVATE LIMITED with GSTIN 36AAACG4845N1Z9 proposing to demand of Rs.14,130/- under section 73 of the CGST Act, 2017 for which the audit was already completed by Central tax officers	4	11
08.12.2023	To utter surprise, first respondent has passed Impugned order vide Reference No. ZD361223015515R dated 08.12.2023 raising the	5	11

7

	demand for Rs.19,94,896/- under section 73 of the CGST Act, 2017.		
	Aggrieved by the above Order, the Petitioner is filing the present Writ Petition invoking the extra ordinary jurisdiction under Article 226 of the Constitution of India	6	32

8

ANNEXURE-II

(1) Article 226 of the Constitution of India.

PLACE: Hyderabad

Vuel
COUNSEL FOR PETITIONERS

DATE: 11.03.2024

9

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

(Special Original Jurisdiction)

WRIT PETITION No.

OF 2024

BETWEEN

M/s. Silver Oak Villas LLP,
5-4-187/3, 2nd Floor, Soham Mansion,
M.G Road, Secunderabad,
Telangana- 500003

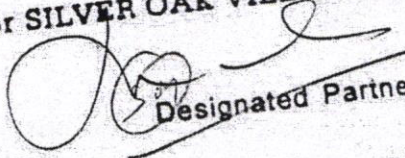
Represented by the Partner,

Shri. Soham Satish Modi, S/o Shri. Satish Modi,
Aged 55 years, R/O. Plot No. 280, Road NO. 25,
Jubilee Hills, Hyderabad-5000034, Telangana

... Petitioner

-Vs-

1. The Assistant Commissioner (ST),
Begumpet Division, M.G. Road- S.D. Road Circle,
Pavani Prestige, Above R.S. Brothers,
Ameerpet, Hyderabad-500016.
2. The Additional Commissioner of Central Tax,
Secunderabad Commissionerate,
GST Bhawan, L.B. Stadium road,
Basheerbagh, Hyderabad – 500 004.
3. State of Telangana,
(CT)
Rep. by its Principal Secretary (Revenue) Department,
Telangana, Secretariat Buildings, Hyderabad
4. Union of India,
Ministry of Finance,

For SILVER OAK VILLAS LLP |

Designated Partner

Represented by its Secretary,
North Block, New Delhi-110 001

5. Central Board of Indirect Taxes and Customs,
GST Policy Wing, New Delhi
rep by its Commissioner

... Respondents

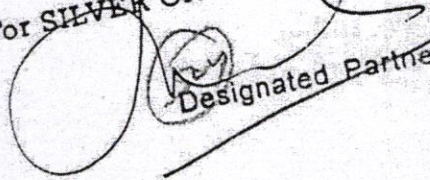
AFFIDAVIT FILED ON BEHALF OF THE PETITIONER

I, Soham Satish Modi, S/o Shri Satish Modi, aged about 55 years, residing at Plot No. 280, Road No. 25, Jubilee Hills, Hyderabad- 500034, Telangana do hereby solemnly affirm and sincerely state as follows:

1. I am the Partner of the Petitioner's Firm herein and as such I am well acquainted with the facts of the case. I am authorized to file this affidavit on behalf of the Petitioner.

Factual background:

2. The Petitioner is *inter alia* engaged in the business of construction and sale of residential villas and is registered under GST vide GSTIN 36ADBFS3288A2Z7 in the State of Telangana and falls under the Central tax jurisdiction. The Petitioner has been paying applicable GST and filing returns regularly after disclosing the required disclosures therein. The disclosure errors committed in monthly returns in showing the ITC bifurcation are rectified while filing annual returns in Form GSTR-9. Copy of GSTR-9 enclosed as Annexure P5 and consolidated summary of GSTR-3B for FY 2017-18 enclosed as Annexure P6.

For SILVER OAK VILLAS LLP

Designated Partner

3. In the year 2021, the Central tax GST department conducted an audit for the period July 2017 to March 2019 and made certain observations *inter alia* on ITC availment & also RCM payments vide FAR No. 707/2020-21-GST dated 11.06.2021 (Copy of FAR is enclosed as Annexure P4) which was followed by issuance of SCN vide Ref No. C.No.V/01/GST/81/2020-GR.12/CIR-I dated 12.01.2022 (Copy of SCN is enclosed as Annexure P3). The proceedings of present SCN are pending before Respondent No. 2.
4. Meanwhile, there was a show cause notice vide ZD3609230438550 dated 30.09.2023 uploaded in GST portal but such SCN said to be issued to different person namely M/s. SIEGWERK INDIA PRIVATE LIMITED with GSTIN 36AAACG4845N1Z9 proposing to demand of Rs.14,130/- under section 73 of the CGST Act, 2017 for which the audit was already completed by Central tax officers (Copy of the SCN dated 30.09.2023 is enclosed as Annexure- P2). While the Petitioner staff was fully occupied with GST annual returns works & adjudication of the notices already issued besides regular monthly returns, the Petitioner could not act upon the impugned SCN as it was not addressed to Petitioner and the amounts taken by SCN are no way matching to the returns filed by petitioner.
5. To utter surprise, first respondent has passed Impugned order vide Reference No. ZD361223015515R dated 08.12.2023 raising the demand for Rs.19,94,896/- under section 73 of the CGST Act, 2017. (Copy of the Impugned Order is enclosed as Annexure P1).

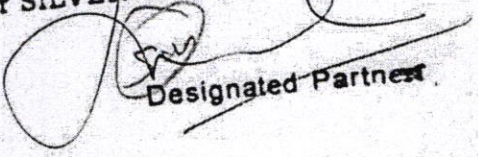
FOR SILVER OAK VILLAS LLP

Designated Partner

6. Aggrieved with the impugned order, which is without jurisdiction, passed in violation of principles of natural justice, contrary to facts, law, and evidence, apart from being contrary to a catena of judicial decisions and beset with grave and incurable legal infirmities, the Petitioner is filing this Writ Petition before this Hon'ble High Court invoking the extraordinary jurisdiction under Article 226 of the Constitution of India on the following grounds which are without prejudice to one another.

GROUNDS

7. The Petitioner respectfully submits that as apparent on the fact the attachment to the impugned show cause notice dated 30.09.2023 wherein it is observed that it has been issued in the name of different assessee which is not the Petitioner. The proposed demand in SCN has no relevance to the present case of the Petitioner. Therefore, the issuance of impugned SCN is *void ab initio* and does not sustain in law. In absence of a valid SCN, the impugned order automatically becomes null and void.
8. The Petitioner respectfully submits that the demand proposed in the impugned show cause notice and the impugned order passed by the Respondent No. 1 relying on the basis and allegations proposed is completely arbitrary in as much as it has no basis because the demand proposed in the impugned notice is amounting to Rs.14,130/- and the demand confirmed in the impugned order amounts to Rs.19,94,896/-. Similarly, Section 75(7) also provides that tax

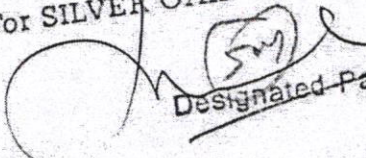
For SILVER OAK VILLAS LLP

Designated Partner

demanded in the order shall not be in excess of the amount specified in the SCN whereas in the instance case, SCN was issued for Rs.14,130/- and impugned order demanded Rs.19,94,896/- which is clear violation of Section 75(7).

Unsigned impugned order is non est in law

9. It is submitted that as per Rule 26(3) of the Central Goods and Services Tax Rules, 2017 (the CGST Rules) which is in *pari materia* with Telangana Goods and Services Tax Rules, 2017 requires notices/orders issued under Chapter III of the rules to be authenticated by a digital signature certificate or through E-signature or by any other mode of signature or verification notified in that behalf.
10. Pertinently, no such authentication is done by affixing the E signature. Accordingly, the show cause notice and impugned order should be set aside on this ground alone. Unless order uploaded is signed, the same has no legal sanctity and same were set aside by various Hon'ble High Courts as under:
- (a) **SRK Enterprises vs. Assistant Commissioner (ST) (2023) 13 Centax 60 (A.P.)**
 - (b) **Ramani Suchit Malushte Vs UOI & Ors. (2022 (9) TMI 1263- Bombay High Court**
 - (c) **Railsys Engineers Pvt. Ltd. vs. Addl. Commr. of CGST (Appeals-II) 2022 (65) G.S.T.L. 159 (Del.)**

In view of the above submissions, un-signed/un-authenticated order should be set aside on this ground alone.

For SILVER OAK VILLAS LLP

Designated Partner

14
Impugned SCN is time barred and Notification No. 09/2023-C.T dated 31.03.2023 is bad in law:

11. Petitioner submits that the impugned SCN was issued under section 73 of CGST Act, 2017 which provides for adjudication of demand within 3 years from the due date of annual return of corresponding FY. For FY 2017-18, the annual return due date falls on 07.02.2020 and the 3 years time limits expires by 07.02.2023. However, citing the difficulties caused due to Covid-19, the Government has extended the time limit from 07.02.2023 to 30.09.2023 exercising the powers u/s. 168A of CGST Act, 2017, as amended vide Notification No. 13/2022-C.T dated 05.07.2022 issued by Respondent No. 4 through Respondent No. 5 and Corresponding GO Ms. No. 106 dated 28.09.2022 issued by Respondent No. 3. However, again exercising the powers u/s. 168A, *ibid* the time was further extended to 31.12.2023 by the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 4 through Respondent No. 5 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 3 (second extension).
12. In this regard, it is submitted that extension of the time period prescribed for issuance of show cause notice under Section 73 (10) of the CGST Act, 2017 is not sustainable in law, in as much as COVID restrictions were uplifted long back in the year 2022 and the revenue had sufficient time to complete the scrutiny and audit process. Further, the 'force majeure' as defined u/s. 168A, *ibid* was never occurred from 2022 till the expiry of extended due date of 30.09.2023. Hence, the extension of time from 30.09.2023 to 31.12.2023 runs

For SILVER OAK VILLAS LLP

Designated Partner.

13. Hence, the impugned demand raised for FY 2017-18 deserves to be quashed as the proceedings are deemed to be concluded in terms of Section 75(10) of CGST Act, 2017 in absence of passing the order before 30.09.2023.

14. Petitioner submits that Respondent No. 1 issued the impugned show cause notice dated vide Reference No. ZD3609230438550 dated 30.09.2023 & further passed the order vide Refence No. ZD361223015515R dated 08.12.2023 without verifying the fact that Central tax officers audited the records for period from August 2017 to March 2019 which was culminated into issuance of SCN dated 12.01.2022. The issues covered in the present order were already verified and found no discrepancy with the ITC availment on RCM while raising other objections relating to ITC claims & RCM liabilities. That being a case, issuance of the impugned SCN & order for very same issues covering the same period is patently illegal and without authority of law.

TRUST AGREEMENT FOR SILVER OAK VILLAS LLP

[Signature]

Designated Partner

15. Petitioner submits that two assessments are not permissible in law for the same period, especially on the same issue and same period. In this regard, rely on **Duncans Industries Ltd. v. CCE 2006 (201) E.L.T. 517 (SC)**.
16. In similar facts & circumstances, the Hon'ble HC of Jharkhand in case of **Ambey Mining Pvt. Ltd. vs. Commissioner of State Tax, Dhurwa 2023 (76) G.S.T.L. 191 (Jhar.)** quashed the two show cause notices by two different authorities for the same period on the same issue.
17. The petitioner submits that this Hon'ble HC in case of **Ushodaya Super Markets Private Limited (W.P. No. 2302 of 2024)**, dealing with the similar case of making fresh demands for the already adjudicated case, stayed the demands. Copy of the interim order dated 31.01.2024 enclosed as Annexure P9.
18. Without prejudice to the above, the audit wing of Central tax has conducted the detailed audit *inter alia* verified the records of sales and purchases and reconciled the monthly returns and made certain observations which were finally culminated into issuance of earlier SCN dated 12.01.2022. This step of verification is one of the basis features of GST audit by the department.
19. The alleged differences are due to disclosure error in disclosing the ITC in March 2018 GSTR-3B i.e. ITC to be disclosed under the head "*All other ITC*" was erroneously disclosed under the head "*inward supplies liable to RCM*" but overall, there was no excess ITC availment. This error got rectified while filing annual returns in GSTR-9. Except the disclosure error in monthly return which was subsequently rectified, there was no any other deviation and the order was

For **SILVER OAK VILLAS LLP**

Designated Partner

also passed merely on that disclosure error alone. In any case, Petitioner has not gained anything extra or not cause any loss to the Government, therefore, the impugned order has been passed without verifying the returns appropriately.

Present proceedings by State tax authorities is without authority of law:

20. Petitioner submits that impugned SCN & Order was issued by first respondent without jurisdiction as Petitioner falls under Central tax jurisdiction, who audited the records and served SCN dated 12.01.2022. it is further submitted that GST Council in its 9th meeting held on 16.01.2017 had discussed and made recommendations regarding administrative division of taxpayers and concomitant issues wherein *inter alia* recommended that both Central tax and state tax authorities shall have power to take intelligence-based enforcement actions whereas in the instant case is mere administrative function of returns scrutiny which do not fall under the purview of enforcement action. The relevant extracts of GST council meeting are enclosed as annexure P7. The same was clarified by CBIC vide its Letter D.O.F. No. CBEC/20/43/01/2017-GST (P.), dated 05.10.2018. Copy enclosed as Annexure P8.

21. The raising of impugned demand is also a clear violation of Section 6(2) of Telangana GST Act, 2017 as the very same subject matter was verified and concluded by Central tax authorities.

Only efficacious remedy is to file the present Petition:

22. The Petitioner submits that there is no efficacious or alternative remedy available as the impugned SCN was issued without jurisdiction and authority of law and being violative of principles of natural justice. The Petitioner has been

For SILVER OAK VILLAS LLP
Designated Partner

left with no other efficacious alternative remedy but to challenge the impugned order by way of this writ petition.

23. The petitioner respectfully submits that the instant case squarely falls under the exception to alternative remedy and fit case for entertaining the discretion of Hon'ble High court to invoke writ jurisdiction under Article 226. Hence, the Petitioner prays to the Hon'ble High Court to set aside the impugned order.
24. The Petitioner has not filed any other writ petition in this or any other court in regard to matters in issue in the present writ petition. The Petitioner has no effective alternative remedy except to approach the Hon'ble High Court under Article 226 of the Constitution of India.
25. The entire cause of action has arisen within the jurisdiction of this Hon'ble Court. This Hon'ble Court, therefore, has jurisdiction to entertain, try and dispose of this petition.
26. For the above reasons, it is humbly prayed that the Hon'ble High Court may be pleased to issue

- a. a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring impugned Order vide Ref No. ZD361223015515R dated 08.12.2023 passed by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the

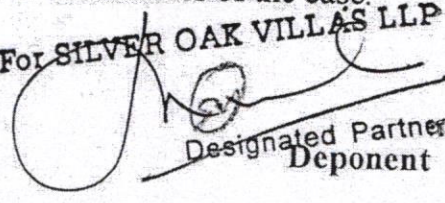
For SILVER OAK VILLAS LLP

Designated Partner

same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

- b. a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 4 through Respondent No. 5 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 3, which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of GST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India and/or pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

Pending disposal of the writ petition, it is humbly prayed that this Hon'ble Court may be pleased to stay operation of Order vide Ref No. ZD361223015515R dated 08.12.2023 passed by the Respondent No. 1 and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

For SILVER OAK VILLAS LLP

Designated Partner
Deponent

Solemnly affirmed and signed
on this the 11th day of March 2024
Hyderabad

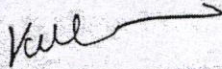
ADVOCATE/HYDERABAD

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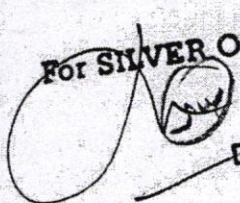
VERIFICATION STATEMENT

I, Soham Satish Modi, S/o Shri Satish Modi, aged about 55 years, residing at Plot No. 280, Road No. 25, Jubilee Hills, Hyderabad- 500034, do hereby verify that the facts stated above in the Affidavit filed on support of the writ petition as true and correct to the best of my knowledge, information and belief.

Verified on this the 11th day of March 2024



COUNSEL FOR THE PETITIONER

For **SILVER OAK VILLAS LLP**

Designated Partner
Deponent

21

P1

FORM GST DRC - 07
[See rule 142(5)]
Summary of the order

Reference No. : ZD361223015515R

Date : 08/12/2023

1. Tax Period :- JUL 2017 - MAR 2018
2. Issues involved :- Excess ITC claimed
3. Description of goods / services :-

Sr. No	HSN	Description
-	-	-

4. Details of demand :-

Sr. No	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	(Amount in Rs.)						Total
			From	To			Tax	Interest	Penalty	Fee	Others		
1	2	3	4	5	6	7	8	9	10	11	12	13	
1	0	0.00	JUL 2017	MAR 2018	CGST	NA	9,97,448.00	0.00	0.00	0.00	0.00	9,97,448	
2	0	0.00	JUL 2017	MAR 2018	SGST	NA	9,97,448.00	0.00	0.00	0.00	0.00	9,97,448	
Total							19,94,896.00	0.00	0.00	0.00	0.00	19,94,896	

You are hereby directed to make the payment by 08/01/2024 failing which proceedings shall be initiated against you to recover the outstanding dues.

22

Signature
Name : UPENDER REDDY BOPPIDI
Designation : Assistant Commissioner
Jurisdiction : M.G.ROAD -
S.D.ROAD: Begumpet: Telangana

Copy to -

Order

23

GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

Attachment to DRC-07

DIN	RCM/ 36ADBFS3288A2Z7 /17-18
Date	08/12/2023
Office details : Designation of the Assessing Officer Unit Division	ASSISTANT COMMISSIONER (ST), M.G.ROAD-S.D.ROAD CIRCLE, BEGUMPET DIVISION.
Details of the Tax Payer Legal Name Trade Name GSTIN	M/S. SILVER OAK VILLAS LLP M/S. SILVER OAK VILLAS LLP 36ADBFS3288A2Z7
Financial year	2017-18

- Ref: 1) Show Cause Notice U/Sec 73 & DRC-01 vide Reference No. ZD3609230438550, Dt.30.09.2023.
2) Reminder notice Reference No. ZD3611230097898, Dt.08.11.2023.
3) Reminder notice Reference No. ZD361123019491R, Dt.17.11.2023.
4) Reminder notice Reference No. ZD361123032372W, Dt.25.11.2023.

You have filed GSTR-3B for the period July, 2017 to March, 2018.

On examination of the information furnished in the returns under various heads and also the information furnished in returns under various heads and also the information furnished in TRAN-1, GSTR-01, GSTR-3B, EWB and other records available in this office it is found that you have not declared your correct tax liability while filing the annual returns of GSTR-09 and 9C. The summary of under declared tax is as follows.

IGST Rs.0
CGST Rs.997448
SGST Rs.997448
Total Rs.1994896

The details of the above tax liability are as follows.

It resolutely appears to be observable inaccuracy (having worthy of brought to tax assessment as per law) on verification of Form GSTR-3B of table 4(A)(2)+4(A) (vs) GSTR-3B of table 3.1 (d) with regards RCM, the taxpayer without payment of taxes under the head of RCM have availed ITC under RCM, which is not permissible under law, hence the same is proposed as payable on the hands of the taxpayer the details are as under :

24

ACT	ITC claimed on inward RCM supplies in GSTR-3B [(as per table 4(A)(2) +4(A)(3)]	Reverse Charge liability declared in GSTR-3B [(as per table 3.1(d)]	Short(-)/Excess (+) in ITC (ITC claimed - Liability declared)
IGST	0	0	0
CGST	1035949	38501	997448
SGST	1035949	38501	997448
Total	2071898	77002	1994896

According a Show cause notice under Section 73 and DRC-01 was issued vide reference 1st cited and (3) reminder notices were issued vide reference 2nd to 4th cited. The tax payable which was availed under RCM as specified in the above table ought to have been paid by you voluntarily along with the Interest. As on date you have not filed any objections or furnished any payment details, even after issue of notice and subsequent reminders in this regard.

As you have already availed sufficient amount of time for payment of GST Tax which was availed under RCM along with Interest, since the issue of notice & reminder and long time has lapsed, **M/S. SILVER OAK VILLAS LLP** shall pay the Tax which was availed under RCM along with applicable Interest @18% pa, specified in the above table within (10) days from the date of receipt of DRC-07, failing which action shall be initiated under the provisions of Section 79 of the CGST/Telangana GST Act, 2017 without further notice in the matter.

Assistant Commissioner (ST),
M.G. Road-S.D. Road Circle,
Begumpet Division, Hyderabad.