



కస్టమ్స్ మరియు సెంట్రల్ ట్యాక్స్ మిషనరీ కార్యాలయం (అప్పీల్స్-II)  
7 వ అంతస్తు, GST భవన్: LB స్టేడియం రోడ్, బషీర్ బాగ్, హైదరాబాద్, పిన్-500004

केन्द्रीय सीमा शुल्क एवं केन्द्रीय कर आयुक्त का कार्यालय (अपील्स-II)

सातवा तल, जी.एस.टी भवन, एन.बी.स्टेडियम रोड, बशीरबाग, हैदराबाद, पिन - ५००००४

OFFICE OF THE COMMISSIONER OF CUSTOMS & CENTRAL TAX

APPEALS-II HYDERABAD COMMISSIONERATE

7th Floor, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad, PIN-500004, Telangana State.

Ph: 040-23234219/ e-Mail: cgst.hydaappeals2@gov.in

Appeal No.30/2024-(S)DGST

Date : 20.11.2024

O-I-O Order No. 33/2023-24-Sec-Adjn-ADC(GST) dated 01.11.2023 passed by the Assistant Commissioner of Central Tax, Secunderabad GST Division, Secunderabad GST Commr'te, Hyderabad.

Name of the Respondent : M/s. Villa Orchids LLP

### RECORD OF PERSONAL HEARING

Shri Lakshman Kumar K. Chartered Accountant has appeared for personal hearing today on behalf of the respondent and reiterated the submissions made before the Appellate Authority dated 28.05.2024. He requested to decide the appeal on merits.

he requested to submit reply by 22-11-2024.

*R. Lakshman Kumar*  
20/11/2024  
Name & Designation

*(Signature)*  
20/11/2024  
(MANOJ KUMAR RAJAK)  
COMMISSIONER

Shri Lakshman Kumar K. Chartered Accountant  
(Ph No.8978114334)