

70 thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed, on or before the twentieth day of the month succeeding such calendar month or part thereof. (2) A registered person paying tax under the provisions of section 10 shall, for each quarter or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable and tax paid within eighteen days after the end of such quarter. (3) Every registered person required to deduct tax at source under the provisions of section 51 shall furnish, in such form and manner as may be prescribed, a return, electronically, for the month in which such deductions have been made within ten days after the end of such month. (4) Every taxable person registered as an Input Service Distributor shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within thirteen days after the end of such month. (5) Every registered non-resident taxable person shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within twenty days after the end of a calendar month or within seven days after the last day of the period of registration specified under sub-section (1) of section 27, whichever is earlier. (6) The Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the returns under this section for such class of registered persons as may be specified therein: Provided that any extension of time limit notified by the Commissioner of State tax or Union territory tax shall be deemed to be notified by the Commissioner. (7) Every registered person, who is required to furnish a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return. CHAPTER IX RETURNS 71 (8) Every registered person who is required to furnish a return under sub-section (1) or sub-section (2) shall furnish a return for every tax period whether or not any supplies of goods or services or both have been made during such tax period. (9) Subject to the provisions of sections 37 and 38, if any registered person after furnishing a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (4) or sub-section (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in the

return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed, subject to payment of interest under this Act. Provided that no such rectification of any omission or incorrect particulars shall be allowed after the due date for furnishing of return for the month of September or second quarter following the end of the financial year, or the actual date of furnishing of relevant annual return, whichever is earlier. (10) A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods has not been furnished by him.

Section 49. Payment of tax, interest, penalty and other amounts.

(8) Every taxable person shall discharge his tax and other dues under this Act or the rules made thereunder in the following order, namely:-

(a) self-assessed tax, and other dues related to returns of previous tax periods;

(b) self-assessed tax, and other dues related to the return of the current tax period;

(c) any other amount payable under this Act or the rules made thereunder including the demand determined under section 73 or section 74.

8.2. In the instant case, the tax payer stated that they will submit suitable reply in due course. In the absence of any reply from the tax payer it is construed the tax payer had contravened the provisions of GST Act and liable to pay the tax of Rs. 1,03,856/- (CGST:Rs. 51,928/-; SGST:Rs. 51,928/-) along with interest under Section 50 and penalty under Section 73 read with Section 122(2)(a) CGST Act, 2017.

9. Issue-2: The excess input tax credit (ITC) claimed on account of non-reconciliation of information.

9.1. In the instant case, upon verification, a show cause notice was issued by the Additional Commissioner, Hyderabad Audit II Commissionerate vide C.No. V/01/GST/78/2020-GR/12/Ctr-I dated 05.01.2022 and the same was adjudicated by the Additional Commissioner, Secunderabad GST Commissionerate vide OIO NO. 33/2023-24 dated 01.11.2023 under O.R No. 40/2021-22-Sec-Adjn-ADC(GST).

9.2. In view of the above, it is proposed to drop the proceedings initiated in the show cause notice.

10. Issue-3: Under declaration of Ineligible ITC:

Section 17. Apportionment of credit and blocked credits.

(5) Notwithstanding anything contained in sub-section (1) of section 16 and sub-section (1) of section 18, input tax credit shall not be available in respect of the following, namely:-

(i) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), except when they are used for making the following taxable supplies, namely:-

(A) further supply of such motor vehicles; or

(B) transportation of passengers; or

(C) imparting training on driving such motor vehicles;

(aa) vessels and aircraft except when they are used-

(i) for making the following taxable supplies, namely:-

(A) further supply of such vessels or aircraft; or

(B) transportation of passengers; or

(C) imparting training on navigating such vessels; or

(D) imparting training on flying such aircraft;

(ii) for transportation of goods;

(ab) services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa);

Provided that the input tax credit in respect of such services shall be available-

(i) where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein;

(ii) where received by a taxable person engaged-

(I) in the manufacture of such motor vehicles, vessels or aircraft; or

(II) in the supply of general insurance services in respect of such motor vehicles, vessels or aircraft insured by him;

(b) the following supply of goods or services or both-

(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance;

Provided that the input tax credit in respect of such goods or services or both shall be available where an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

(ii) membership of a club, health and fitness centre; and

(iii) travel benefits extended to employees on vacation such as leave or home travel concession;

Provided that the input tax credit in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide the same to its employees under any law for the time being in force.]

(c) works contract services when supplied for construction of an immovable property (other than plant and machinery) except where it is an input service for further supply of works contract service;

(d) goods or services or both received by a taxable person for construction of an immovable property (other than plant or machinery) on his own account including when such goods or services or both are used in the course or furtherance of business.

Explanation. For the purposes of clauses (c) and (d), the expression "construction" includes re-construction, renovation, additions or alterations or repairs, to the extent of capitalisation, to the said immovable property;

(e) goods or services or both on which tax has been paid under section 10;

(f) goods or services or both received by a non-resident taxable person except on goods imported by him;

⁵[(fa) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013;]

(g) goods or services or both used for personal consumption;

(h) goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples; and

(i) any tax paid in accordance with the provisions of sections 74, 129 and 130.

(6) The Government may prescribe the manner in which the credit referred to in sub-sections (1) and (2) may be attributed.

Explanation. For the purposes of this Chapter and Chapter VI, the expression "plant and machinery" means apparatus, equipment, and machinery fixed to earth by foundation or structural support that are used for making outward supply of goods or services or both and includes such foundation and structural supports but excludes-

(i) land, building or any other civil structures;

(ii) telecommunication towers; and

(iii) pipelines laid outside the factory premises.

10.1. The tax payer submitted that they have not availed ITC of Rs. 12,404/- on motor vehicles as alleged in the show cause notice. On verification of the GSTR2A and GSTR3B for the months of Sep, 2018 and March, 2019 it is noticed that the ITC availed is more in GSTR3B than the ITC available in GSTR2A. In view of the above, it is construed that the tax payer availed the said credit.

10.2. In view of the above, it is proposed to confirm proceedings initiated in the show cause notice.

10.3. In view of the above, the tax payer contravened Section 17 of CGST Act, 2017 and the said credit of Rs. 12,404/- (CGST: Rs. 6,202/- SGST: Rs. 6,202/-) is recoverable under Section 73 of CGST Act, 2017 alongwith interest under Section 50 of CGST Act, 2017 and penalty under Section 73 of CGST Act, 2017.

11. Therefore, the allegation made in the Show Cause Notice under **Issue-I, Issue-III** that the taxpayer has contravened the provisions of CGST Act is acceptable on the above terms discussed supra. Thus, the contravention with an intent to evade payment of tax is proved beyond doubt and provisions of Section 73 of the CGST Act, 2017 read with the corresponding TGGST Act, 2017 have rightly been applied in the instant case. It can be seen that when the demand for the tax under Section 73 is confirmed, the provisions of interest under Section 50 and penalty under Section 73 of the CGST Act, 2017 shall follow automatically and accordingly I hold that interest and penalty is payable on the tax amount.

12. Therefore, it is proposed to confirm the proceedings initiated in the Show Cause Notice in respect of **Issue-I and III**.

13. Further, Section 6 of the Telangana State Goods & Services tax Act, 2017 authorizes the officers appointed under the Central Goods and Services Tax Act as proper officers for the purposes of the said Act, subject to such conditions as the Government shall, on the recommendations of the Council, by Notification, specify. Accordingly, the demand of levy of SGST is authorized under the provisions of Section 6 of the TGGST Act, 2017.

14. In view of the foregoing discussions and findings, in terms of provisions of Section 73 of CGST Act 2017, having regard to the facts and circumstances of the case, I pass the following order:

ORDER

- (i) I confirm the demand of **Rs.1,03,856/- (CGST: Rs.51,928/- & SGST: Rs.51,928/- (Rupees One Lakh Three Thousand Eight Hundred and Fifty Six only)**, as discussed supra in Para 8.2 under section 73(9) of the CGST Act, 2017/TSGST Act, 2017;
- (ii) I drop the proceedings initiated in the show cause notice in respect of **Issue-2: The excess input tax credit (ITC) claimed on account of non-reconciliation of information** in view of the discussions and findings under para 9 above;
- (iii) I confirm the demand of **Rs.12,404/- (CGST: Rs.6,202/- & SGST: Rs.6,202/- (Rupees Twelve Thousand Four Hundred and Four only)** in respect of **ISSUE-3**, as discussed supra in Para 10.1 to 10.3 under section 73(9) of the CGST Act, 2017/TSGST Act, 2017;

- (iv) I confirm the demand of interest at the applicable rate on tax confirmed at (i) & (iii) above under Section 50 of CGST Act, 2017 read with Section 20 of IGST Act and similar provisions under TGST Act, 2017.
- (v) I confirm the demand penalty from them on the tax confirmed at (i) & (iii) above, under Section 73(9) of CGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and Section 20 of IGST Act, 2017 and similar provisions under TGST Act, 2017

3-12-2024/19/04/2024

(आर.सत्यनारायण)/(R.SATYANARAYANA)
सहायकआयुक्त/Assistant Commissioner
सिकंदराबाद मण्डल/ Secunderabad GST Division

To/

M/s. VILLA ORCHIDS LLP
2ND FLOOR, 5-4-187/3 AND 4,
SOHAM MANSION, M.G ROAD,
SECUNDERABAD, Rangareddy,
Telangana, 500003,

Copy submitted to the Commissioner of Central Tax, Secunderabad GST Commissionerate, GST Bhavan, Opp. L.B.Stadium, Hyderabad (Attention: Superintendent, (Review))

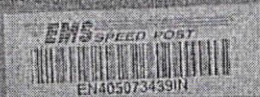
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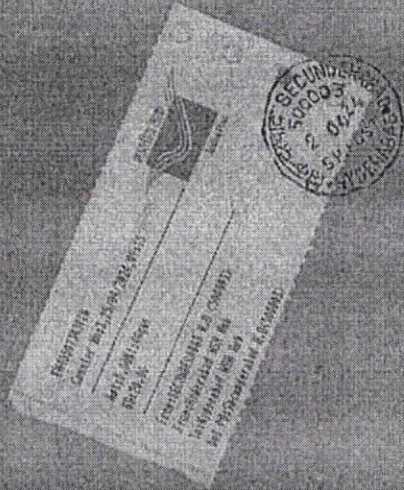
The Superintendent of GST, Ramgopalpet-I Range, Secunderabad GST Division
- for information.

Office copy & Master file.



To
M/S. VILLA ORCHIDS LLP
2ND FLOOR, S-4-187/3 AND 4
SOLAM MANSLON, M.G. ROAD
SECUNDERABAD-500008







H N A & Co LLP
Chartered Accountants

(Formerly known as Hiregange & Associates LLP)

Date: 16.02.2024

To,
The Assistant Commissioner of Central Tax,
Secunderabad GST Division,
Salike Senate, D.No. 2-4-416 & 417,
Ramgopalpet, M.G. Road,
Secunderabad-500003.

Dear Sir,

Sub: Filing of Reply to Show Cause Notice in Form GST DRC - 06.

Ref: SCN No. 61/2023-24 vide DIN :20231256YO0000BB29 dated 29.12.2023
pertaining to M/s. Villa Orchids LLP.

1. We have been authorized by M/s. Villa Orchids LLP to submit the SCN reply to the above referred SCN No. 61/2023-24 vide DIN :20231256YO0000BB29 dated 29.12.2023 and represent before your good office and to do necessary correspondence in the above referred matter. A copy of authorization is attached to the reply.
2. In this regard, we are herewith submitting the SCN reply along with authorization letter and other annexures referred in the reply.

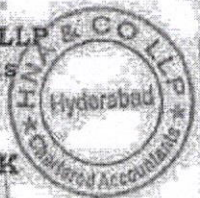
We shall be glad to provide any other information in this regard. Kindly acknowledge the receipt of the reply and post the hearing at the earliest.

Thanking You,

Yours faithfully,

For M/s. H N A & Co. LLP & CO LLP
Chartered Accountants

R. Lakshman Kumar
CA Lakshman Kumar K
Partner



31
31 Floor, West Block, Sarda Arcade, Phase, R.N.B. 17, Banjara Hills, Hyderabad
Telangana-500 034, INDIA

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Index

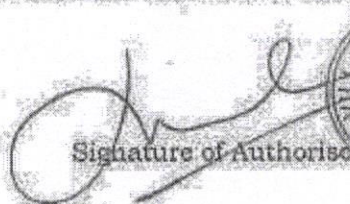
Sl.No.	Particulars	Annexure	Page Nos.
1	Form GST DRC-06		01-01
2	Facts of the Case		02-03
3	Submissions		03-10
4	Authorization		11-11
5	SCN No. 61/2023-24 vide DIN :20231256YQ00000BE29 dated 29.12.2023	I	12-18
6	Acknowledgment Copy of filing the Appeal online on 13.02.2024	II	19-39
7	Summary Order in Form DRC-07 vide ZD361223007884G dated 05.12.2023	III	40A-40B
8	Order-In-Original No. 33/2023-24 SEC-ADJN-ADC(GST) dated 01.11.2023	IV	41-91
9	Submissions dated 04.08.2023 filed in response to SCN dated 05.01.2022	V	92-128
10	Show Cause Notice vide C. No. V/01/GST/78.2020-GR.12/CIR-I dated 05.01.2022	VI	129-138
11	Copy of FAR No. 815/2020-21-GST dated 11.06.2021 and reply dated 27.05.2021	VII	139-155
12	Relevant Extracts of GST Audit Manual, 2019	VIII	156-160

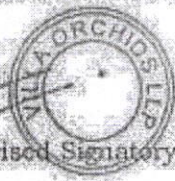
FORM GST DRC - 06*[See rule 142(4)]***Reply to the Show Cause Notice**

1. GSTIN	36AANFG4817C1ZH	
2. Name	Villa Orchids LLP	
3. Details of Show Cause Notice	Show Cause Notice No. 61/2023-24 dated 29.12.2023 uploaded on GST Common Portal vide reference no. ZN3601240373127 on 24.01.2024	Date of issue: 24.01.2024
4. Financial Year	April 2018 to March 2019	
5. Reply		
Given as Annexure A		
6. Documents uploaded		
7. Option for personal hearing	Yes- Required	☐ No

8. Verification -

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

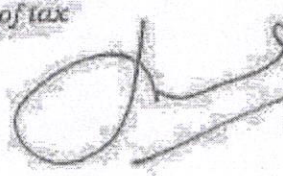
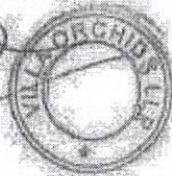

Signature of Authorised Signatory



ANNEXURE A:

FACTS OF THE CASE:

- A. M/s. Villa Orchids LLP (hereinafter referred as "Noticee") located at 2nd Floor, 5-4-187/3 and 4, Soham Mansion, M.G. Road, Secunderabad, Hyderabad, Telangana - 500003 is inter alia engaged in the business of construction & sale of Villas and is registered with the Goods and Services Tax department vide GSTIN No: 36AANFG4817C1ZH in the state of Telangana. The Noticee has been paying applicable GST and filing returns regularly after disclosing the required disclosures therein.
- B. In the year 2021, the GST department has conducted the audit for the period July 2017 to March 2019 and has issued FAR No. 815/2020-21-GST dated 11.06.2021 (copy of FAR is enclosed as Annexure-VII) inter alia making observation that there was excess availment of ITC in GSTR-3B when compared to ITC reflected in GSTR-2A. It was followed by the issuance of a Show Cause Notice vide Ref No. C.No. V/01/GST/78/2020-GR.12/CIR-I dated 05.01.2022. Copy of SCN enclosed as Annexure-VI.
- C. In response to the SCN dated 05.01.2022, the Noticee furnished its reply vide submissions dated 04.08.2023 thereby stating that the demands proposed vide the SCN are not maintainable per se in law. The department did not consider the submissions instead passed the Order-In-Original No. 33/2023-24-SEC-ADJN-ADC(GST) dated 01.11.2023 confirming the aforesaid demands proposed in SCN dated 05.01.2022. Copy of OIO dated 01.11.2023 is enclosed as Annexure-IV.
- D. Further, the summary of the OIO was uploaded electronically in GST portal vide reference No. ZD361223007884G dated 05.12.2023 along with copy of OIO. Copy of summary order in Form DRC-07 enclosed as Annexure-III. Aggrieved by the OIO, Noticee filed an appeal on 13.02.2024 after making required pre-deposit. Copy of the appeal acknowledgment enclosed as Annexure-II.
- E. To the utter surprise, Noticee is in receipt of the impugned SCN No. 61/2023-24 dated 29.12.2023 which was received on 02.01.2024 through registered proposing the following demands which were the very same demands that were already proposed & adjudicated by Additional Commissioner of Central Tax, Hyderabad who had passed the OIO dated 01.11.2023. Copy of SCN No. 61/2023-24 dated 29.12.2023 enclosed as Annexure I.
- i. An amount of Rs.1,03,856/- (CGST of Rs. 51,928/- & SGST of Rs. 51,928/-) on the ground there is under payment of tax

ii. An amount of Rs. 50,17,912/- (CGST of Rs. 25,08,956/- & SGST of Rs. 25,08,956/-) on the ground that there is excess availment of ITC in GSTR-3B when compared to GSTR-2A

iii. An amount of Rs. 12,404/- (CGST of Rs. 6,202/- & SGST of Rs. 6,202/-)

F. Noticee herein below makes the submissions in response to the allegations and propositions made in the impugned SCN which are independent and without prejudice to one another.

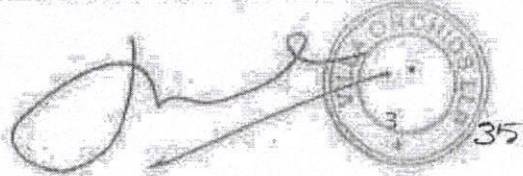
Submissions

1. Noticee submits that they deny all the allegations made in Show Cause Notice (SCN) dated 29.12.2023 as they are not factually/legally correct.
2. Noticee submits that the provisions (including Rules, Notifications & Circulars issued thereunder) of both the CGST Act, 2017 and the Telangana GST Act, 2017 are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act, 2017 would also mean a reference to the same provision under the TGST Act, 2017. Similarly, the provisions of CGST Act, 2017 are adopted by IGST Act, 2017 thereby the reference to CGST provisions be considered for IGST purpose also, wherever arises.

In Re: Impugned notice is not valid

Notice issued on assumptions and presumptions

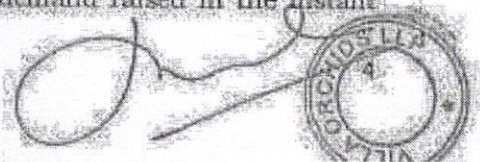
3. Noticee submits that impugned SCN was issued with prejudged and premeditated conclusions on various issues raised in the notice. That being a case, issuance of SCN in that fashion is bad in law and requires to be dropped. In this regard, reliance is placed on *Oryx Fisheries Pvt. Ltd. v. Union of India — 2011 (266) E.L.T. 422 (S.C.)*.
4. Noticee submits that the subject SCN is issued based on mere assumption and unwarranted inference, interpretation of the law without considering the intention of the law, documents on record, the scope of activities undertaken, and the nature of activity involved, the incorrect basis of computation, creating its own assumptions, presumptions. Further, they have arrived at the conclusion without actual examination of facts, provisions of the CGST Act, 2017. In this regard, Noticee relies on the decision of the Hon'ble Supreme Court in case *Oudh Sugar Mills Limited v. UOI, 1978 (2) ELT 172 (SC)*
5. Noticee further submits that the impugned notice has been issued both for CGST and SGST. However, as per Section 6 of the CGST Act, 2017, a separate notice



shall be issued for CGST and SGST. This shows that the Notice is issued not in accordance with the law and the same needs to be dropped.

The present demand is already raised in previous SCN dated 05.01.2022 and adjudicated vide OIO 01.11.2023;

6. Noticee submits that as stated in statement of facts, the said demand proposed in the instant SCN of excess ITC availment in GSTR-3B was already proposed in SCN dated 05.01.2022 and the same was confirmed in OIO dated 01.11.2023. That is to say that the same department is attempting to recover an undecided demand two times. That being a case, issuance of the present SCN for very same issues covering the same period is patently illegal and without authority of law and clearly amounts to abuse of the process of law. More so, the orders of Ld. Additional Commissioner of Central Tax, being higher authority, clearly binds on the Ld. Assistant Commissioner thereby not permitted to reagitate the very same issues that are already adjudicated by Ld. Additional Commissioner especially when the demands are confirmed not even dropped Additional Commissioner of Central Tax, Hyderabad.
7. Without prejudice to the above submissions, Noticee submits that the audit wing of Central tax has already conducted the detailed audit *inter alia* verified the records of sales and purchases and reconciled the differences between GSTR-1, GSTR-3B and GSTR-2A and made certain observations which were finally culminated into issuance of earlier SCN dated 05.01.2022 *inter alia* alleging that excess availment of ITC in GSTR-3B when compared to GSTR-2A which amounts to Rs. 44,51,756/- (CGST of Rs. 22,25,878/- & SGST of Rs. 22,25,878/-). Thus, previous SCN dated 05.01.2022 has raised very same demand that was raised in the impugned SCN. Thereby, the present demand is clearly duplicated, unwarranted and requires to be dropped outrightly.
8. Furthermore, the returns verification is one of the basis features of GST audit by the department as evident from the Para 5.5.4 & 5.8.3 of GST Audit Manual, 2019 issued by CBIC (Relevant extracts are enclosed as annexure VIII). Therefore, the demand proposed vide the impugned SCN is completely duplicated, fallacious and devoid of any merit.
9. Noticee further submits that in response to the previous SCN dated 05.01.2022, the Noticee has filed the submissions dated 04.08.202. Thereafter, Additional Commissioner of Central tax has passed Order-In-Original No. 33/2023-24-SEC-ADJN-ADC(GST) dated 01.11.2023 confirming the aforesaid demand proposed in SCN dated 05.01.2022 includes the substantial demand raised in the instant



SCN. Thus, there was no necessity to raise the very same demands covering same period and same issue again in the present SCN.

10. Further, the summary of the OIO was uploaded electronically in GST portal by your good office vide reference No. ZD361223007884G dated 05.12.2023 along with copy of OIO. That being a case, issuance of the present SCN for very same issues covering the same period do not sustain in law.

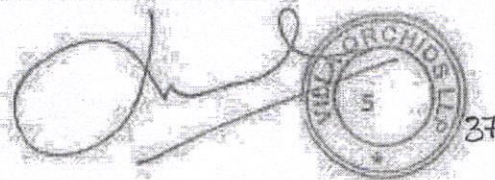
11. Noticee submits that reopening of the already adjudicated assessment is not permitted in law. In this regard, Noticee places reliance on *UOI v. Vicco Laboratories 2007 (218) E.L.T. 647 (SC)*.

12. Further, it is submitted that two assessments are not permissible in law for the same period, especially on the same issue and same period. In this regard, Noticee places reliance on the following judicial pronouncements:

- a. *Duncans Industries Ltd. v. CCE 2006 (201) E.L.T. 517 (SC)*.
- b. *Ambey Mining Pvt. Ltd. vs. Commissioner of State Tax, Dhurwa 2023 (76) G.S.T.L. 191 (Jhar.)* wherein the Hon'ble HC quashed the two show cause notices by two different authorities for the same period on the same issue.
- c. *V.S. Enterprises vs. State of UP 2022 (56) G.S.T.L. 237 (All.)* wherein Hon'ble HC held that multiple adjudication orders passed for overlapping tax periods involving same dispute by different adjudicating authorities would not be sustainable.
- d. *Core Health Ltd. Vs. Union of India 2006 (198) E.L.T. 21 (Guj.)* wherein the Hon'ble HC held that "13. In the circumstances, the respondent authority, especially respondent No. 4, has failed to place any material on record to show, even prima facie, that it is entitled to assume jurisdiction for the purpose of issuance of impugned show cause notice for the same period and relating to the same issue which has already been adjudicated upon in past. Once the respondent authority fails to establish jurisdictional facts for assumption of jurisdiction as a natural corollary the impugned show cause notice cannot be allowed to stand and the same is accordingly quashed and set aside."

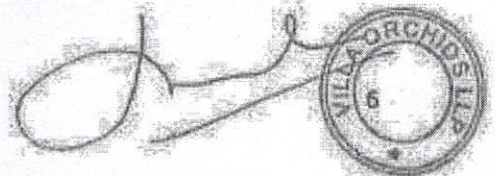
In Re: No irregular availment of ITC:

13. Noticee submits that the impugned notice has alleged that the Noticee has excess claimed ITC of Rs. 50,17,912/- (CGST Rs. 25,08,956/- SGST Rs. 25,08,956/-) in GSTR-3B as compared to the tax declared by the suppliers of Noticee in GSTR-01 (Table 8A of GSTR-09).

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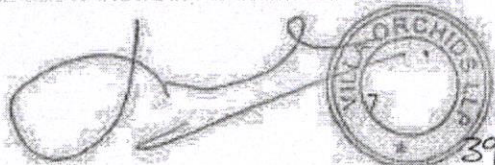
14. In this regard Noticee submits that the alleged excess ITC availed on comparison to GSTR-2A was factually wrong as Impugned SCN was based on the old GSTR-2A as on the date of filing annual returns. The actual difference was quite less than the amount arrived by impugned SCN. In any case, Noticee further submits that Noticee is rightly eligible for ITC for the following reasons even though such alleged ITC is not reflected in GSTR-2A:

- a. ITC cannot be denied merely due to non-reflection of invoices in GSTR-2A as all the conditions specified under Section 16 of CGST Act, 2017 have been satisfied.
- b. GSTR-2A cannot be taken as a basis to deny the ITC in accordance with Section 41, Section 42 of CGST Act, 2017, Rule 69 of CGST Rules, 2017.
- c. Finance Act, 2022 has omitted Section 42, 43 and 43A of the CGST Act, 2017 which deals ITC matching concept. The substituted Section 38 of the CGST Act, 2017 now states that only the eligible ITC which is available in the GSTR-2B (Auto generated statement) can be availed by the recipient. Now, GSTR-2B has become the main document relied upon by the tax authorities for verification of the accurate ITC claims. Hence, omission of sections 42, 43 and 43A has eliminated the concept of the provisional ITC claim process, matching and reversals.
- d. Once the mechanism prescribed under Section 42 to match the provisionally allowed ITC under Section 41 is not in operation and has been omitted by the Finance Act, 2022 the effect of such omission without any saving clause means the above provisions was not in existence or never existed in the statute.
- e. The Section 38 read with Rule 60 had prescribed the FORM GSTR 2 which is not made available till 30.09.2022. Further, Form GSTR 2 has been omitted vide Notification No. 19/2022 Central Tax dated 28.09.2022 w.e.f. 01.10.2022.
- f. Section 42 clearly mentions the details and procedure of matching, reversal and reclaim of input tax credit with regard to the inward supply. However, Section 42 and Rule 69 to 71 have been omitted w.e.f. 01.10.2022.
- g. Rule 70 of CGST Rules 2017 which prescribed the final acceptance of input tax credit and communication thereof in Form GST MIS-1 and Rule 71 prescribes the communication and rectification of discrepancy in the claim of input tax credit in form GST MIS-02 and reversal of claim of input tax



credit. Further, Rule 70 has been omitted vide Notification No. 19/2022 Central Tax dated 28.09.2022 w.e.f 01.10.2022.

- h. It is submitted that neither the form has been prescribed by the law nor the same has been communicated to the Noticee therefore it is not possible to comply with the condition given in Section 42 read with Rule 69, Rule 70 and 71. Hence, the allegation of the impugned order is not correct.
- i. Fact that there is no requirement to reconcile the invoices reflected in GSTR-2A vs GSTR-3B is also evident from the amendment in Section 16 of CGST Act, 2017 vide Section 100 of Finance Act, 2021. Hence, there is no requirement to reverse any credit in the absence of the legal requirement during the subject period.
- j. Similarly, it is only Rule 36(4) of CGST Rules, 2017 as inserted w.e.f. 09.10.2019 has mandated the condition of reflection of vendor invoices in GSTR-2A with adhoc addition of the 20% (which was later changed to 10% & further to 5%). At that time, the CBIC vide Circular 123/42/2019 dated 11.11.2019 categorically clarified that the matching u/r. 36(4) is required only for the ITC availed after 09.10.2019 and not prior to that. Hence, the denial of the ITC for non-reflection in GSTR-2A is incorrect during the subject period.
- k. The fact of payment or otherwise of the tax by the supplier is neither known to Noticee nor is verifiable by Noticee. Thereby, it can be said that such condition is impossible to perform and it is a known principle that the law does not compel a person to do something which he cannot possibly perform as the legal maxim '*lex non-cogit ad impossibilia*'. Thereby it can be said that the condition which is not possible to satisfy, need not be satisfied and shall be considered as deemed satisfied.
- l. In the same context, Appellant also wish to place reliance on the decision in case of Arise India Limited vs. Commissioner of Trade and Taxes, Delhi - 2018-TIOL-11-SC-VAT and M/s Tarapore and Company Jamshedpur v. State of Jharkhand - 2020-TIOL-93-HC-JHARKHAND-VAT.
- m. Section 41 allows the provisional availment and utilization of ITC, there is no violation of section 16(2)(c) of CGST Act 2017.
- n. The above view is also fortified from press release dated 18.10.2018
- o. Even if there is differential ITC availed, if the same is accompanied by a valid tax invoice containing all the particulars specified in Rule 36 of CGST Rules



and the payment was also made to the suppliers, the Appellant is rightly eligible for ITC.

- p. Under the earlier VAT laws there were provisions similar to Section 16(2) ibid which have been held by the Courts as unconstitutional.

15. In this regard, Noticee relies on following decisions:

- Suncraft Energy Pvt. Ltd. vs. Assistant Commissioner 2023 (77) G.S.T.L. 55 (Cal.) affirmed by Supreme Court as reported in 2024 (80) G.S.T.L. 225 (S.C.)
- Diya Agencies v. State Tax Officer 2023 (9) TMI 955 - Kerala High Court
- Cargo Traders v. Joint Commissioner 2023 (6) TMI 533 - Calcutta High Court
- Henna Medicals v. State Tax Officers 2023 (10) TMI 98 - Kerala High Court
- D.Y. Beathel Enterprises Vs State Tax officer (Data Cell), (Investigation Wing), Tirunelveli 2021(3) TMI 1020-Madras High Court
- LGW Industries limited Vs UOI 2021 (12) TMI 834 -Calcutta High Court
- Bharat Aluminium Company Limited Vs UOI & Others 2021 (6) TMI 1052 - Chhattisgarh High Court
- Sanchita Kundu & Anr. Vs Assistant Commissioner of State Tax 2022 (5) TMI 785 - Calcutta High Court

In Re: No availment of ineligible ITC and underpayment of taxes:

16. Noticee submits that the impugned SCN has alleged that Noticee has under declared ineligible ITC amounting to Rs. 12,404/- (CGST of Rs. 6,202/- & SGST of Rs. 6,202/-) in accordance with Section 17(5) of CGST Act, 2017. In this regard Noticee submits that the said ineligible ITC was never availed by Noticee and the same has been thoroughly verified by the audit wing of the Central Tax team. Thereby issuance of SCN proposing the demand on an issue which was already verified by number of officers is incorrect. Hence requests you to drop the said demand.

17. As concern to the demand proposed as under payment of tax amounting to Rs. 1,03,856/- (CGST of Rs. 51,928/- & SGST of Rs. 51,928/-), Noticee submits that appropriate submissions will be provided in due course of time.

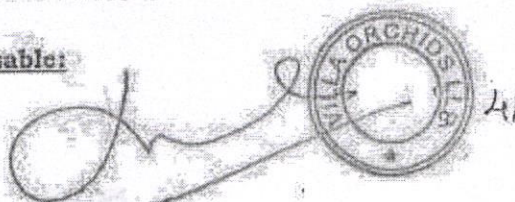
In Re: Impugned SCN is time barred and Notification No. 09/2023-C.T dated 31.03.2023 & Notification No. 56/2023-C.T dated 28.12.2023 are bad in law:

18. Noticee 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 2018-19, the annual return due date falls on 31.10.2020 and the 3 years time limit expires on 31.10.2023. Therefore, the last date for issuance of the show cause notice u/s. 73(2) of CGST Act, 2017 is 31.07.2023 only.

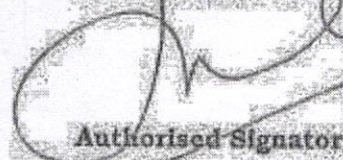
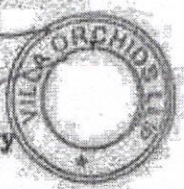
19. Citing the difficulties caused due to Covid-19, the Government has extended the time limit to 31.03.2024 exercising the powers u/s. 168A of CGST Act, 2017 as amended vide Notification No. 09/2023-C.T dated 31.03.2023. However, again exercising the powers u/s. 168A, ibid the time was further extended to 30.04.2024 by the Notification No. 56/2023-C.T dated 28.12.2023.
20. 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 Goods and Service Tax 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 31.10.2023. Hence, the extension of time from 31.10.2023 to 31.03.2023 & again to 30.04.2024 runs beyond the mandate of Section 168A and is not sustained in the law. Similarly, the extending of the time limits prescribed under section 73, ibid by exercising the notification issued u/s. 168A, ibid runs contrary to the provisions of section 73(10) of CGST Act, 2017 as amended. Therefore, both the Notifications No. 09/2023 dated 31.03.2023 & 56/2023-C.T dated 28.03.2023 are illegal, arbitrary, unjust, improper, unfair and contrary to provisions of the CGST Act, 2017.
21. Noticee submits that it is settled law that any delegated legislation travelling beyond the Statutory provisions be 'ultra vires' and do not sustain in law. It is also manifestly arbitrary and violative of Article 14 of the Constitution of India.
22. The Noticee submits that it is a settled position of law that in indirect Taxes, demands proposed after the expiry of the time limit prescribed under the statute is time-barred and not enforceable in law. In this regard wish to place reliance on the judgment in the case of CCE vs Classic Strips Pvt Ltd 2015 (318) E.L.T. 20 (S.C.).
23. Therefore, the impugned demand raised for FY 2018-19 deserves to be dropped 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 31.10.2023 and also non-issuance of SCN in 3 months prior to 31.10.2023.

Interest and penalties are not payable/imposable:

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24. The Noticee respectfully submits that issue involved in the present case is critical analysis of various provisions of GST provisions and Notifications issued thereunder. Therefore, it is settled position of the law that when the issue involved is interpretation of statutory provisions, the imposition of penalties not warranted.
25. The Noticee respectfully submits that no penalty should be imposed where the breach flows from the bona-fide belief that the offender is not liable to act in the manner prescribed by the statute. Reliance is placed on Hindustan Steel Ltd. Vs State of Orissa 1978 (2) E.L.T. (J159) (S.C.).
26. The Noticee respectfully submits that various High Courts in plethora of cases held that that GST is still in a "trial and error" phase.
27. Noticee submits that GST is new law, which is developing day by day. Every day there will be notification or Circular clarifying the GST issues from the Government. It is undisputed fact the Government horribly implemented the GST Law without being much preparatory work and trade was not fully ready for GST implementation. Due dates & deadlines were extended many times for the first 3 years of implementation of the GST Law. The alleged violations are purely unintentional and without any malafide intentions as explained supra. When the issue involved is interpretation of Law, therefore failure/non-payment of tax with intent to evade cannot be attributed accordingly penalty under the provisions of the law cannot be imposed.
28. Noticee craves leave to alter, add to and/or amend the above reply.
29. Noticee would also like to be heard in personal, before any Notice being passed in this regard.

For M/s. Villa Orchids LLP


Authorized Signatory 

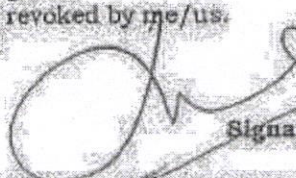
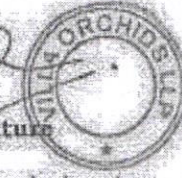
**BEFORE THE ASSISTANT COMMISSIONER OF CENTRAL TAX,
SECUNDERABAD GST DIVISION, SECUNDERABAD SALIKE SENATE,
D.NO: 2-4-416 & 417, RAMGOPALPET, M.G. ROAD, SECUNDERABAD,
HYDERABAD, TELANGANA - 500 003**

Sub: Proceedings under Show Cause Notice vide 61/2023-24 dated 29.12.2023 issued to M/s. Villa Orchids LLP.

I SOHAMMOO PARTNER of M/s. Villa Orchids LLP, hereby authorizes and appoint HNA & CO LLP (formerly, Hiregange & Associates LLP), Chartered Accountants, Hyderabad or their partners and qualified staff who are authorized to act as an authorized representative under the relevant provisions of the law, to do all or any of the following acts: -

- To act, appear and plead in the above-noted proceedings before the above authorities or any other authorities before whom the same may be posted or heard and to file and take back documents.
- To sign, file verify, and present pleadings, applications, appeals, cross-objections, revision, restoration, withdrawal, and compromise applications, replies, objections and affidavits etc., as may be deemed necessary or proper in the above proceedings from time to time.
- To Sub-delegate all or any of the aforesaid powers to any other representative and I/Appellant do hereby agree to ratify and confirm acts done by our above-authorized representative or his substitute in the matter as my/our own acts as if done by me/us for all intents and purposes.

This authorization will remain in force till it is duly revoked by me/us.
Executed this on 13th February 2024 at Hyderabad


Signature 

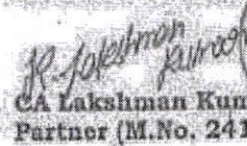
I the undersigned partner of M/s HNA & Co LLP, Chartered Accountants, do hereby declare that the said M/s HNA & Co LLP is a registered firm of Chartered Accountants, and all its partners are Chartered Accountants holding certificate of practice and duly qualified to represent in above proceedings under Section 116 of the CGST Act, 2017. I accept the above said appointment on behalf of M/s HNA & Co LLP. The firm will represent through any one or more of its partners or Staff members who are qualified to represent before the above authorities.

Dated: 13.02.2024

Address for service:

HNA & Co LLP,
Chartered Accountants,
4th Floor, West Block, Anushka Pride,
above Lawrence & Mayo,
Road Number 12, Banjara Hills,
Hyderabad, Telangana 500034.

For HNA & Co LLP
Chartered Accountants


CA Lakshman Kumar
Partner (M.No. 241726) 

I Partner/employee/associate of M/s HNA & Co LLP duly qualified to represent in above proceedings in terms of the relevant law, also accept the above said authorization and appointment.

Sl No.	Name	Qualification	Mem. /Roll No.	Signature
1	Sudhir V S	CA	219109	
2	Venkat Prasad P	CA	236558	
3	Srimannarayana S	CA	261612	
4	Revanth Krishna	CA	262586	
5	Akash Heda	CA	269711	



Annexure - II

RAMGOPALPET-III Division, SECUNDERABAD Commissionerate

E-mail:cgst.rgpet3@gov.in Ph:040-27718220 Fax:040-27718220

FORM GST DRC-01

[See Rule 100(2) & 142(1)(a)]

Reference No. : DRC01_314649

Date : 24-01-2024

To

36AANFG4817C1ZH

VILLA ORCHIDS LLP

5-4-187/3 AND 4, SOHAM MANSION, 2ND FLOOR, M.G ROAD, SECUNDERABAD, TGRAN, 36, 500003

Tax Apr-2018 to Mar-2019

Financial year : 2018-2019

Section / sub-section under which SCN is being 73

SCN Reference No. :

SCN Date : 29-12-2023

Summary of Show Cause Notice

(a) Brief facts of the

As discussed in the SCN attached herewith

(b) Grounds

As discussed in the SCN attached herewith

(c) Tax and other dues

Sl.no	Tax Period		Act	Place of Supply (Name of)	Tax / CESS	Others	Interest	Fees	Penalty	Total
	From	To								
1	Apr-2018	Mar-2019	CGST	Telangana	2567086	0	0	0	0	2567086
2	Apr-2018	Mar-2019	SGST	Telangana	2567086	0	0	0	0	2567086

Grand Total Fifty One Lakh Thirty Four Thousand

Signature :

Name : Ravula Satya Narayana

Designation : Assistant Commissioner

Generated On : 24/01/2024

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केन्द्रीय कर सहायक कार्यालय,सिकंदराबाद माल एवम सेवाकर मण्डल, सिकंदराबाद ।

OFFICE OF THE ASSISTANT COMMISSIONER OF CENTRAL TAX,
SECUNDERABAD GST DIVISION, SECUNDERABAD
SALIKE SENATE, D.No: 2-4-416 & 417, RAMGOPALPET, M.G. ROAD,
SECUNDERABAD- 500 003

Phone 7901243130

E-mail- cgst.secdiv@gov.in

C.No GEXCOM/Adjn/GST/2903/2023-CGST-DIV-SNBD-COMMRTE-SECUNDERABAD Date: 29.12.2023

DIN: 20231256YO0000000BB29

SHOW CAUSE NOTICE No.61/2023-24

Sub: -GST-On account of discrepancies observed during verification of Returns filed by **M/s. VILLA ORCHIDS LLP** (GSTIN: **36AANFG4817C1ZH**) for the FY 2018-19- Issue of Show Cause Notice under Section 73 of the CGST Act, 2017 – Regarding.

M/s. VILLA ORCHIDS LLP (here-in-after referred to as "Taxpayer"), situated at 2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION, M.G ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003, are engaged in Works Contract Services falling under the HSN 00440410 & 995411. The taxpayer is registered with the Central GST Department with GSTIN: **36AANFG4817C1ZH** for the purpose of payment of GST and falls under the jurisdiction of Ramgopalpet-III CGST Range, Secunderabad GST Division, Secunderabad GST Commissionerate.

2. On verification of the records, by the Telangana State GST authority, the following discrepancies were observed.

2.1. ISSUE 1: Under declaration of output tax.

The tax on outward supplies under declared on reconciliation of data in GSTR-09

2.1.1. It is observed that, the taxpayer has not correctly declared tax on his outward supplies on reconciliation of turnover in GSTR-01, GSTR-3B and GSTR-9 for the financial year 2018-19.

2.1.2. The taxpayer has self-assessed the tax liability on outward supply and furnished the details of the same in returns specified under Section 37 of the CGST Act, 2017. In terms of provision of section 59 of the CGST Act, 2017, 'every registered

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of Rs 1,03,856/- as detailed in table below, is liable for recovery under Section 73 of the CGST Act, 2017 along with applicable interest under Section 50 and penalty under Section 73 of the CGST Act, 2017 read with Section 122(2)(a) of the CGST Act, 2017.

Table-1

Amount: INR

S.No	Issue	Table No. in GSTR-09	SGST	CGST	Total
1	2	3	4	5	6
1	Tax on taxable supplies as declared in GSTR-09	4N	6323140.00	6323140.00	12646280.00
2	Add net increase due to amendments(Increase in amendments (-) decrease in amendments)	10 (-) 11	0.00	0.00	0.00
3	Add tax on deemed supplies	16B	0.00	0.00	0.00
4	Add tax on unreturned goods	16C	0.00	0.00	0.00
5	Pending demands	15G	0.00	0.00	0.00
6	Total output tax liability as per the above in GSTR-09(S.NO 1+2+3+4+5)		6323140.00	6323140.00	12646280.00
7	Less Total tax paid in cash	9	0.00	0.00	0.00
8	Less Tax paid by adjustment of ITC	9	6271212.00	6271212.00	12542424.00
9	Less differential tax paid on amendments	14	0.00	0.00	0.00
10	Add differential tax paid on amendments related to previous year in current year	(14) of previous FY GSTR-09	0.00	0.00	0.00
11	Net tax payable (S.NO 6-7-8-9+10)		51928.00	51928.00	103856.00

2.2. ISSUE 1: Excess claim of ITC:

The excess input tax credit (ITC) claimed on account of non-reconciliation of information:

2.2.1. Under Section 16(2)(c) of CGST Act, 2017, every registered person shall be entitled to take credit of ITC on supply of goods or services to him subject to the condition that the tax charged in respect of such supply has been actually paid to the Government either in cash or through utilization of ITC admissible in respect of such supply.

Scrutiny of ITC availed:

S.No	Description	SGST	CGST	Total
1	2	3	4	5
1	ITC in the year as per Table 8A of GSTR-09	4804897.00	4804897.00	9609794.00
2	ITC from ISD table 4A (4)	0.00	0.00	0.00
3	ITC from imports table 4A (1) +4A (2)	0.00	0.00	0.00
4	Inward Supplies liability to reverse charge 4A (3) (other than 4A(1) & 4A(2))	0.00	0.00	0.00
5	ITC brought forward from previous FY to current FY, Table 8C of previous FY GSTR-09	0.00	0.00	0.00
6	ITC carried forward from present FY to subsequent FY, Table 8C of GSTR-09	0.00	0.00	0.00
7	Reversals in Table 4B of GSTR-3B	0.00	0.00	0.00
8	ITC Available for use in the same year (S.No 1+2+3+4+5-6-7)	4804897.00	4804897.00	9609794.00
9	ITC used in same year as per 4C of GSTR-3B	7313853.00	7313853.00	14627706.00
10	Net excess used (S.No 9-8)	2508956.00	2508956.00	5017912.00

Under declaration of Ineligible ITC:

2.2.3. Under Section 17(5) of the CGST Act, 2017 input tax credit shall not be available in respect of the list of commodities & services mentioned therein subject to certain conditions.

2.2.4. It is seen from GSTR-09 and other information that they have claimed ITC on these commodities and therefore the ITC claimed on these commodities or services is proposed to be recovered.

S.No	Commodity/Service	HSN/SAC code	SGST	CGST	Total
1	2	3	4	5	6
1	Motor Vehicles	8702; 8703; 8711	1174.00	1174.00	2348.00
2	Motor Vehicle Insurance Service	997134	5028.00	5028.00	10056.00

B	Ineligible ITC declared	7E or {Sum of 4D(1) of GSTR 3B of all months in FY} which ever is higher	0.00	0.00	0.00
C	Difference/excess ITC claimed	"If (SL.No A – SI.NO B >0) then Lower of {SL.No A – SI.NO B} or {(Sum of 4C of GSTR 3B of all months in current FY) – (13-12 of Previous FY GSTR-09) + (13-12 of current FY GSTR-09)}"	6202.00	6202.00	12404.00

2.2.5. From the above, the taxpayer is required to reverse the excess ITC claimed under Section 73 of the CGST Act, 2017 along with applicable interest under section 50 of the CGST Act, 2017 and penalty under Section 73 of the CGST Act, 2017 read with Section 122(2)(a) of the CGST Act, 2017.

TOTAL TAX PAYABLE SUMMARY				
Sl. No.	Issue	SGST	CGST	Total
1	2	3	4	5
1	Total Tax due	2567086.00	2567086.00	5134172.00
2	Interest	In terms of Section 50 of the CGST Act, 2017		
3	Penalty	In terms of Section 73 of the CGST Act, 2017		

3. The DRC 01A vide DIN-20231256YO000041994F dated 20.12.2023 issued to the taxpayer requesting to pay tax along with interest and applicable penalty. However the taxpayer neither paid dues nor submitted any reply till now.

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4. Now therefore, **M/s. VILLA ORCHIDS LLP** (here-in-after referred to as "Taxpayer"), situated at 2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION, M.G

O.No.2-4-416&417, Ramgopalpet, MG Road, Secunderbad – 500003 within thirty days (30) from the date of issue of this notice as to why: -

- (i) an amount of **Rs.1,03,856/-** (CGST: **Rs.51,928/-** & SGST: **Rs.51,928/-** (**Rupees One Lakh Three Thousand Eight Hundred and Fifty Six only**), as discussed supra in Para 2.1 should not be demanded from them under Section 73(1) of the CGST Act, 2017/TSGST Act, 2017.
- (ii) an amount of **Rs.50,30,316/-** (CGST: **Rs.25,15,158/-** & SGST: **Rs.25,15,158/-** (**Rupees Fifty Lakhs Thirty Thousand Three Hundred and Sixteen only**), as discussed supra in Para 2.2 should not be demanded from them under Section 73(1) of the CGST Act, 2017/TSGST Act, 2017.
- (iii) interest at the applicable rate should not be demanded from them on tax demanded at (i) & (ii) above under section 50 of CGST Act, 2017/TSGST Act, 2017.
- (iv) Penalty should not be imposed on them demands at (i) & (ii) above under Section 73 of CGST Act, 2017 read with Section 122 (2)(a) of CGST Act, 2017/TSGST Act, 2017.

5. **M/s. VILLA ORCHIDS LLP** (here-in-after referred to as "Taxpayer"), situated at 2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION, M.G ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003 having GSTIN No. **36AANFG4817C1ZH** are hereby directed to produce all the evidence upon which they intend to rely in support of their defence. They should also indicate in their written reply, whether they wish to be heard in person, before the case is adjudicated. If no mention is made in their written explanation, it would be presumed that they do not desire a personal hearing.

6. If no reply is received to this notice within the stipulated period of time as above or if they do not indicate their wish for a personal hearing or having indicated so, if they do not appear before the adjudicating authority when the case is posted for personal hearing, then it shall be construed that they do not have anything to state in their defence and the case shall be decided on merits ex-parte based on the material available on record, without any further notice/intimation to them.

no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded".

8. This notice is issued without prejudice to any other action that may be initiated against them in terms of the provisions of Central Goods and Services Tax Act, 2017 and Telangana Goods and Services Tax Act, 2017 and Rules made thereunder and/or any other law for the time being in force and enforceable in India.

9. Reliance for issuance of the notice is placed on the following documents which are already available with the taxpayer:

- (i) DRC-01A issued from C.No. GEXCOM/Adjn/GST/2903/2023-CGST-DIV-SNBD-COMMRTE-SECUNDERABAD dt. 20.12.2023 issued by the Assistant Commissioner of Central Tax (Adjudicating Authority), Secunderabad GST Division, Secunderabad GST Commissionerate.
- (ii) Observation communicated by the Telangana GST Authority as per GSTR-9 and other returns filed by the taxpayer.

31.12.2023
29/12/2023

(आर.सत्यनारायण)/(R.SATYANARAYANA)
सहायक आयुक्त/Assistant Commissioner
सिकंदराबाद मण्डल/ Secunderabad Division

To

M/s. VILLA ORCHIDS LLP
GSTIN: 36AANFG4817C1ZH
2ND FLOOR, 5-4-187/3 AND 4,
SOHAM MANSION, M.G ROAD,
SECUNDERABAD, Rangareddy, Telangana, 500003

Copy to:

1. Superintendent of Central Tax, Ramgopalpet-III Range, Secunderabad GST Division – He is directed to serve the SCN on the Tax payer, obtain dated acknowledgement and submit the same to this office for record.
2. Office Copy/Spare Copy.
3. Notice Board.

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Received
Soham
29/12/2023

Annexure - J

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

ARN :

Date :31/12/2020

1.	GSTIN		36AANFG4817C1ZH								
2.	Name		VILLA ORCHIDS LLP								
3.	Cause of Payment		Annual return								
4.	Section under which voluntary payment is made		73(5)								
5.	Details of show cause notice, if payment is made within 30 days of its issue		Reference No:NA						Date of issue:NA		
6.	Financial Year		2018-2019								
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)										
Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty, if applicable	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	APR 2018-MAR 2019	CGST	Telangana	6,653.00	2,018.00	0.00	0.00	8,671.00	Cash	DC3612200220779	31/12/2020
2.	APR 2018-MAR 2019	SGST	Telangana	6,653.00	2,018.00	0.00	0.00	8,671.00	Cash	DC3612200220779	31/12/2020

8. Reasons, if any -

Annual Returns 2018-19

RCM on security services

Interest payment

9. Verification -

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory
Name: SOHAM MODI
Designation: Designated Partner
Date: 30/12/2020

DRC-03

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

ARN :

Date :31/12/2020

1.	GSTIN		36AANFG4817C1ZH								
2.	Name		VILLA ORCHIDS LLP								
3.	Cause of Payment		Annual return								
4.	Section under which voluntary payment is made		73(5)								
5.	Details of show cause notice, if payment is made within 30 days of its issue		Reference No:NA						Date of issue:NA		
6.	Financial Year		2018-2019								
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)										
Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty,if applicable	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	APR 2018-MAR 2019	CGST	Telangana	45,275.00	0.00	0.00	0.00	45,275.00	Credit	DI3612200171423	31/12/2020
2.	APR 2018-MAR 2019	SGST	Telangana	45,275.00	0.00	0.00	0.00	45,275.00	Credit	DI3612200171423	31/12/2020

8. Reasons, if any -

Annual Return 2018-19

Sep-18 Outward Tax liability

GST on forfeiture amount

9. Verification -

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom .

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DRC-03

Signature of Authorized Signatory

Name: SOHAM MODI

Designation: Designated Partner

Date: 31/12/2020

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

Annexure - I

ARN :AD3608240062580

Date :16/08/2024

1.	GSTIN									36AANFG4817C1ZH			
2.	Name									VILLA ORCHIDS LLP			
3.	Cause of Payment									Others			
4.	Section under which voluntary payment is made									Others			
5.	Details of show cause notice, if payment is made within 30 days of its issue									Reference No:NA		Date Of issue:NA	
6.	Financial Year									2018-2019			
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)												
Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry	
1.	APR 2018-MAR 2019	CGST	Telangana	5,813.00	0.00	0.00	0.00	0.00	5,813.00	Cash/Credit	DC3608240043298/DI3608240044757	16/08/2024	
2.	APR 2018-MAR 2019	SGST	Telangana	5,813.00	0.00	0.00	0.00	0.00	5,813.00	Cash/Credit	DC3608240043298/DI3608240044757	16/08/2024	

8. Reasons, if any -

Pre- deposit payment @10% against Order dated 19/04/2024 passed for the FY-2018-19 vide DIN No. 20240456YO0000888FD5.

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9. Verification -

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom .

Signature of Authorized Signatory

Name: SOHAM MODI

Designation: Designated Partner

Date: 16/08/2024

Villas Orchid LLP

Dated 03.08.2024

To,
The Joint Commissioner (Appeals- II) Of Central Tax,
Hqrs Office, 7th Floor, L.B. Stadium,
Basheerbagh, Hyderabad – 500004.

Dear Sir,

Sub: Application for condonation of delay in filing the Appeal.

Ref: Appeal against Order In Original No. 25/2024-25(GST-Adjn) dated 19.04.2024 pertaining to M/s. Villa Orchids LLP.

1. As per Section 107 of CGST Act, 2017, an appeal against the order of the adjudicating authority shall be filed within 3 months from the date of receipt of the order. In the instant case, the order was received on 24.04.2023 through post, thereby, the due date for filing the appeal falls on 24.07.2024.
2. In this regard, we would like to submit that we were in receipt of various Orders for different entities registered under GST. However, we have inadvertently missed the present Order in the course of making an appeal against other orders of different entities. Later, after filing an appeal against such different orders, it has come to notice that there is an Order pending for This entity i.e., the present Order dated 19.04.2024 and we are herewith filing the same. However, due to unintentional ignorance, there is an unintentional delay in filing the Appeal.
3. The actual due date of filing the appeal is on 24.07.2024 whereas the present appeal is being filed on 19.08.2024. As explained in the above paragraphs, the delay is unintentional and we have made sincere efforts to file the appeal within the time limit.
4. Hence, we humbly request your good self to consider the same and allow the application for condonation of delay.

We sincerely regret the inconvenience caused in this regard. Kindly acknowledge receipt of this letter and do the needful.

Thanking You,

Yours faithfully,

For M/S Villa Orchids LLP

Authorized Signatory

