

[See rule 108(1)]

Appeal to Appellate Authority

1.	GSTIN/ Temporary ID/UIN –	36AERPK6958C1Z2	
2.	Legal name of the appellant	Rajesh Kumar Jayantilal Kadakia	
3.	Trade name, if any -	Rajeh Kumar Jayanthilal Kadakia	
4.	Address -	5-2-223, Gokul Distilery Road, Secunderabad, Rangareddy, Telangana, 500003	
5.	Order-In-Original-	ZD360424082143K	Order date – 29-04-2024
6.	Designation and address of the officer passing the order appealed against – Assistant Commissioner Of State Tax, Ramgopalpet-Ranigunj II Circle, Begumpet Division		
7.	Date of communication of the order appealed against – 30-04-2024		
8.	Name of the authorised representative - CA Preethi Gilluka, CA Pranay Mehta, Advocate Nishanth Rao K.N.		
9.			

10. Details of the case under dispute -

(i) **Brief issue of the case under dispute –** An exparte nature of Order was uploaded in "View Additional Notices and Orders" tab on GST portal and no communication was made to appellant through any other mode depriving the appellant a reasonable opportunity of being heard on account of not being aware of show cause notice. Aggrieved by such order the current appeal is filed.

(ii) **Description and classification of goods/ services in dispute-**

(iii) **Period of dispute-** 2018-19

(iv) **Amount under dispute:** Rs. 1,47,028/-

Description	Central tax	State/ UT tax	Integrated tax	Cess
a) Tax/ Cess	63,514	63,514	-	-
b) Interest	-	-	-	-
c) Penalty	10,000	10,000	-	-
d) Fees	-	-	-	-
e) Other charges	-	-	-	-

(v) Market value of seized goods

11. Whether the appellant wishes to be heard in person – Yes

12. Statement of facts :-

1. Rajesh Kumar Jayantilal Kadakia (hereinafter referred as “Appellant”), having its principal place of business at 5-2-223, Gokul Distillery Road, Secunderabad, Rangareddy, Telangana, 500003 is registered with Goods and Services Tax Act, 2017 vide GSTIN NO: 36AERPK6958C1Z2 and is engaged in of renting of commercial property.
2. The Appellant is filing the present appeal against the impugned Order-in-Original issued with reference no. ZD360424082143K dated 29-04-2024 by the Learned Assistant Commissioner of State Tax, Ramgopalpet-Ranigunj 2 Circle, Begumpet Division. Copy of the impugned Order-in-Original is enclosed as **Annexure-1**.
3. On 30-05-2022, Show Cause Notice with reference no. ZD360522016196L was uploaded on the GST common portal and no separate communication was made to appellant. (copy of the said notice is enclosed as **Annexure 2**.) Such Show cause notice was issued demanding an amount of Rs. 1,27,028/- on account of 2 reasons as listed in the Table 1 given below.

Table 1

Amount in Rupees

Para	Issue	CGST	SGST	IGST	Total
1	Non-reconciliation of outward supplies reported in GSTR 1 with GSTR-09.	24,033	24,033	0	48,066
2	The excess input tax credit (ITC) claimed on account of non-reconciliation of information in GSTR -09	858	858	0	1,716
3	ITC to be reversed on non-business transactions & exempt supplies	4,176	4,176	0	8,352
4	Under declaration of Ineligible ITC	34,447	34,447	0	68,894
	Total	63,514	63,514	0	1,27,028

4. As per the GST common portal 3 reminders were uploaded dated 21-12-2022, 19-05-2023, 14-06-2023. However, no separate communication was sent to the appellant. Details of reminders are provided hereunder.

Type	Reference Number	Issue Date
REMINDER	ZD360623017074O	14/06/2023
REMINDER	ZD360523028311T	19/05/2023
REMINDER	ZD361222032479G	21/12/2022

5. On 29-04-2024, the adjudicating authority has passed Order-In-Original with reference no. ZD360424082143K on best judgement basis, confirming the demand raised in the show cause notice. Again, such order was merely uploaded under “**Additional notices and orders**” on the common GST portal. No other communication was received by the appellant.
6. Aggrieved by such order passed by the adjudicating authority, the appellant is filing this appeal before YOUR HOONORS for your goodself’s kind consideration.
7. This appeal is now being filed with a delay beyond 3 months but within 1 month from the expiry of 3 months period as prescribed in Section 108(4) of CGST Act,2017 and thereby requesting for condonation of delay in filing of appeal.

13. Grounds of appeal: -

A. The impugned proceedings before Adjudicating authority is in gross violation of the procedure contemplated under Section 61 of CGST Act,2017 read with Rule 99 of CGST Act,2017.

The proper officer may scrutinize returns and related particulars and in case any discrepancies are noticed, the same shall be informed to appellant in ASMT 10 seeking explanation. If the explanation offered by the petitioner in ASMT 11 is acceptable, no further action shall be taken. In case the explanation is not satisfactory or no explanation is offered or the taxable person fails to take corrective measures in the return for the month in which the discrepancies were noticed and accepted, the proper officer may proceed to initiate appropriate action under Section 65, 66, 67, 73 or 74 of the Act. Thereafter, the proper officer shall proceed to pass order in GST DRC-07 under Section 73 and 74 after issuing GST DRC-01A in terms of Rule 142 (1A) and GST DRC-01.

“Section 61. Scrutiny of returns. -

- 1. The proper officer may scrutinize the return and related particulars furnished by the registered person to verify the correctness of the return and **inform him of the discrepancies noticed**, if any, in such manner as may be prescribed and seek his explanation thereto.*
- 2. In case the explanation is found acceptable, the registered person shall be informed accordingly and no further action shall be taken in this regard.*
- 3. In case no satisfactory explanation is furnished within a period of thirty days of being informed by the proper officer or such further period as may be permitted by him or where the registered person, after accepting the discrepancies, fails to take the corrective measure in his return for the month in which the discrepancy is accepted, the proper officer may initiate appropriate action including those under section 65 or section 66 or section 67, or proceed to determine the tax and other dues under section 73 or section 74.”*

Rule 99. Scrutiny of returns.-

- 1. Where any return furnished by a registered person is selected for scrutiny, the proper officer shall scrutinize the same in accordance with the provisions of section 61 with reference to the information available with him, and in case of any discrepancy, **he shall issue a notice to the said person in FORM GST ASMT-10**, informing him of such discrepancy and seeking his explanation thereto within such time, not exceeding thirty days from the date of service of the notice or such further period as may be permitted by him and also, where possible, quantifying the amount of tax, interest and any other amount payable in relation to such discrepancy.*
- 2. The registered person may accept the discrepancy mentioned in the notice issued under sub-rule (1), and pay the tax, interest and any other amount arising from such discrepancy and inform the same or furnish an explanation for the discrepancy in FORM GST ASMT-11 to the proper officer.*
- 3. Where the explanation furnished by the registered person or the information submitted under sub-rule (2) is found to be acceptable, the proper officer shall inform him accordingly in FORM GSTASMT-1.*

Therefore, it is established that the Act prescribes the method and manner for conducting proceedings, such proceedings should be performed in compliance with the said method and manner only, and in no other manner. The proper officer cannot proceed to issue DRC-01 on matters which were never intimated to the appellant in form ASMT 10 pursuant to scrutiny of the returns.

In our Case the proper office never issued ASMT-10 and went on to directly issue notice under Section 73 of CGST Act, 2017.

B. The impugned order is time barred.

Further, the impugned order is time barred and Notification No. 56/2023-CT dated 28.12.2023. is bad in law for the FY 2018-19. 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 the annual return of the corresponding FY. For FY 2018-19, the annual return due date falls on 31.12.2020 and the 3-year time limit expires by 31.12.2023 however citing the difficulties caused due to Covid-19, the Government has extended the time limit from 31.12.2023 to 31-03-2024 by exercising the powers u/s. 168A by the Notification No. 09/2023 dated 31.03.2023. However, again exercising the powers u/s. 168A, ibid the time limit was further extended to 30-04-2024 by the Notification No. 56/2023-C.T dated 28.12.2023 (second extension). In this regard, it is submitted that an extension of the 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' is as defined u/s. 168A, ibid was never occurred from 2022 till the expiry of the extended due date of 31-03-2024. Hence, the second extension of time runs beyond the mandate of Section 168A and is not sustained in the law. Accordingly, the demand for FY 2018-19 deserves to be dropped as envisaged under Section 73 of CGST Act, 2017.

C. The impugned order is unsigned.

Lastly, for any impugned notice to be called as valid notice the proper officer issuing the notice has to affix the signature either through DSC or should sign manually. However, in the present case the notice is neither affixed by DSC or signed manually. Hence, the same cannot be considered as a proper notice. This can be validated with the decision in case of **Marg Erp Limited Vs Commissioner of Delhi Goods And Service Tax, Delhi & Anr. 2023 (2) Tmi 395** - Delhi High Court wherein it was held that

“11. Learned Counsel for the respondent states that, prior to the Show Cause Notice dated 06.02.2021, the concerned authority had issued a notice dated 01.01.2021, pointing out that there was some differences/ excess ITC and calling upon the petitioner to attend the office on 15.01.2021.

12. It is noted that this notice is also unsigned.

13. According to the learned Counsel for the respondent, the Show Cause Notice is relatable to the details as provided in the notice dated 01.01.2021.

14. Concededly, the impugned notice cannot be sustained as it is unsigned. This issue is covered by the decision of a coordinate Bench of this Court in *Railsys Engineers Private Limited & Anr. v. The Additional Commissioner of Central Goods and Services Tax (Appeals-II) & Anr.*: W.P.(C) 4712/2022; decided on 21.07.2022.

An unsigned notice or an notice cannot be considered as an notice as has been held by the Bombay High Court in *Ramani Suchit Malushte v. Union of India and Ors.*: W.P.(C) 9331/2022; decided on 21.09.2022.”

D. The Impugned notice and impugned order were uploaded in "View Additional Notices and Orders" tab on GST portal and not communicated to petitioner through any other mode depriving the appellant a reasonable opportunity of being heard on account of not being aware of show cause notice.

The Appellant was denied a fair opportunity to respond to the notice and subsequent reminders, as they were solely uploaded to the "**Additional Notices and Orders**" tab on the common portal, which is not a prominent or readily accessible location. Moreover, the department failed to employ alternative communication methods, such as telephone, email, or postal service, to bring the notice to the Appellant's attention. This constitutes a violation of the principles of natural justice and renders the proceedings against the Appellant invalid.

Appellant relies on **Crystal Granites V. Assistant Commissioner (ST) W.P. NO. 12540 OF 2024**, wherein Hon'ble High Court Of Madras has held that “Where petitioner was unaware of proceedings culminating in impugned order proposing tax demand on ground of mismatch between GSTR 3B returns and auto-populated GSTR 2A as notice and impugned order were uploaded in "View Additional Notices and Orders" tab on GST portal and not communicated to petitioner through any other mode, interest of justice warranted that assessee be provided an opportunity to contest tax demand on merits.

Further, in **Kamla Vohra V. Sales Tax Officer Class II W.P.(C) NO. 9261 OF 2024**, wherein Hon'ble High Court of Delhi has held that “Where show cause notice was uploaded on portal in category of ‘Additional Notices’ instead of ‘Notices’, it would not be sufficient service of notice in terms of section 169 of CGST Act,2017”. And the matter is remanded to the concerned authority to adjudicate the SCN afresh.

E. The ex-parte nature of the order does not exempt Adjudicating Authority from adhering to principles of natural justice and passing the order on merits.

1. The demands raised in order are arising on account of 4 issues, namely

A. Non-reconciliation of outward supplies reported in GSTR 1 with GSTR-09.

- B. The excess input tax credit (ITC) claimed on account of non-reconciliation of information GSTR-09
- C. ITC to be reversed on non-business transactions & exempt supplies
- D. Under declaration of Ineligible ITC

PARA 1A: The tax on outward supplies under declared on reconciliation of data in GSTR-09

2. With respect to the tax liability of Rs. 48,066 /- created on account of short payment of tax on comparison of tax liability as per table 4N of GSTR 9 Vs. Table 9 of GSTR 9 (Tax paid via Cash + GST Input tax credit), it is brought on record that such difference is on account taxes excess paid in F.Y. 2017-18, which were later reduced from tax liability of F.Y. 2018-19. Details of such adjustments were duly reported in table 11 of GSTR 9 of F.Y. 2017-18 (GSTR 9 of F.Y. 2017-18 is attached as **Annexure 3**.) A screen shot of table 11 GSTR 9 of F.Y. 2017-18 is provided below:

GSTIN - 36AERPK6958C1Z2

Legal Name - RAJESH KUMAR JAYANTILAL KADAKIA

Trade Name - Rajesh Kumar Jayanthilal Kadakia

Status - Filed

FY - 2017-18

10,11,12&13 Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period

Help ?

Description	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
10. Supplies / tax declared through Amendments (+) (net of debit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
11. Supplies / tax reduced through Amendments (-) (net of credit notes)	₹2,66,992.00	₹0.00	₹24,028.00	₹24,028.00	₹0.00
12. Reversal of ITC availed during previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
13. ITC availed for the previous financial year		₹0.00	₹252.67	₹252.67	₹0.00
Total turnover(5N + 10 - 11)	₹2,09,62,924.00	₹0.00	₹18,79,937.00	₹18,79,937.00	₹0.00

3. It is clear from the above facts the there is no short payment of tax.

PARA 1B: The excess input tax credit (ITC) claimed on account of non-reconciliation of information declared in GSTR-09

4. With respect to the tax demand of Rs. 1,716 /- created on account of the excess input tax credit (ITC) claimed on account of non-reconciliation of information between ITC as per GSTR 2A and GSTR 3B, it is brought on record that ITC to the tune of CGST Rs 252/- and SGST Rs 252/- pertains to F.Y. 2017-18, which is claimed in GSTR 3B of F.Y. 2018-19. The

same is also mentioned by the appellant in table 8C of GSTR 9 of F.Y. 2017-18 and Table 14 of GSTR 9 of 2017-18. A screen shot of table 8C GSTR 9 of F.Y. 2017-18 is provided below:

GSTIN - 36AERPK6958C1Z2

Legal Name - RAJESH KUMAR JAYANTILAL KADAKIA

Trade Name - Rajesh Kumar Jayanthilal Kadakia

Status - Filed

FY - 2017-18

8. Other ITC related information

Help ?

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) ITC as per GSTR-2A (Table 3 & 5 thereof)	₹0.00	₹40,100.21	₹40,100.21	₹0.00
(B) ITC as per sum total of 6(B) and 6(H) above	₹0.00	₹37,997.00	₹37,997.00	₹0.00
(C) ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year upto specified period	₹0.00	₹252.67	₹252.67	₹0.00
(D) Difference [A-(B+C)]	₹0.00	₹1,850.54	₹1,850.54	₹0.00

- Therefore, the difference Rs 1,716/- as determined in para 1B of the SCN is incorrect.

PARA 2 Excess Claim of ITC: ITC to be reversed on non-business transactions & exempt supplies

- With respect to the tax demand of Rs 8,352/- created on account of ITC reversal on non-business and exempt supplies, it is brought on record that the ITC reversal under rule 42 & 43, is merely calculated on presumptive basis by treating the entire ITC as common ITC and without considering the nature of exempt income.
- The computation of reversal of ITC as provided in the notice is given below:

S.No	Issue	Table no. in GSTR-09	Value of outward supply	SGST	CGST	Total
1	2	3	4	5	6	7
1	Total supplies	5N+10-11	32901064.00	-	-	-
2	Exempt supplies	5C + 5D + 5E + 5F or {Sum of 3.1 (c) + 3.1(e) of GSTR 3B of all months in FY } which ever is higher.	3617875.000	-	-	-
3	Proportion of common ITC which has to be reversed to the extent of exempt supply (2/1 above)		0.109962	-	-	-
4	Common input tax credit	6O+13	-	37976.36	37976.36	75952.72
5	ITC to be reversed	{S.No.4 (x) S. No.2}/S.No.1	-	4175.96	4175.96	8351.92
6	ITC reversed	{7C+7D+7F+7G} or {Sum of 4B(1) of GSTR 3B of all months in FY } which ever is higher.	-	0.000	0.000	0.000
7	Difference/Excess ITC claimed	S.No.5 (-) S. No.6	-	4175.96	4175.96	8351.92

8. It is submitted that exempt supplies of Rs 36,17,875/- reported by the appellant are in the nature of interest receipts and income tax refund. Break up of the same is provided below:

Particulrs	Amount
SB Interest from HDFC Bank	3,258
SB Interest from Kotak Bank	87,422
FD Interest from Kotak Bank	3,69,863
Interest on CCD	30,56,507
Interest on IT refund	1,00,825
Total	36,17,875

Financial statements/ Income tax computation of the appellant for F.Y. 2018-19 is attached as **Annexure 4.**

It is further submitted that, *Explanation 1: -For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude: -*

a.

b. the value of services by way of accepting deposits, extending loans or advances in so far as the consideration is represented by way of interest or discount, except in case of a banking company or a financial institution including a non-banking financial company, engaged in supplying services by way of accepting deposits, extending loans or advances; and

c.

Appellant submits that from the above referred explanation, it is clear that the value of services for which the consideration is represented by way of interest or discount shall be excluded from the aggregate value of exempt supplies for the purposes of reversal under Rule 42 and 43 of the CGST Act, 2017. Therefore, there is no requirement to reverse any ITC with respect to interest income received by the Noticee. Hence, the impugned demand in the order that extent is not valid.

PARA 2 Excess Claim of ITC: Under declaration of Ineligible ITC

9. With respect to the tax demand of Rs.68,894/- on account of under declaration of Ineligible ITC under section 17(5) of CGST Act, 2017, it is brought on record that ITC treated as ineligible is from supplier Modi Properties Private Limited (MPPL), GSTN : 36AABCM4761E1ZM

Details of Ineligible ITC 17 (5) Date: 30-05-2022						Rs In Rupees		
GSTIN : 36AERPK6958C1Z2								
Name : Rajesh Kumar Jayanthilal Kadakla FY : 2018-19								
S.No.	Seller Name	Seller GSTIN	Commodity / Service	HSN code	Month	R1 to this dealer		
						SGST	CGST	Total
1	2	3	4	5	6	7a	7b	7c
1	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Apr, 2018	2100.78	2100.78	4201.56
2	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	May, 2018	2100.78	2100.78	4201.56
3	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Jun, 2018	2946.87	2946.87	5893.74
4	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Jul, 2018	5333.97	5333.97	10667.94
5	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Aug, 2018	2206.44	2206.44	4412.88
6	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Sep, 2018	2206.44	2206.44	4412.88
7	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Oct, 2018	2206.44	2206.44	4412.88
8	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Nov, 2018	2206.44	2206.44	4412.88
9	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Dec, 2018	523.26	523.26	1046.52
10	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Jan, 2019	3861.36	3861.36	7722.72
11	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Feb, 2019	2206.44	2206.44	4412.88
12	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Mar, 2019	6548.04	6548.04	13096.08
Total						34447.26	34447.26	68894.52

10. The demand under this para is of presumptive nature where supplies received from MPPL have been treated as works contract services and determined as ineligible under section 17(5) of the CGST Act, 2017. However, it is submitted that MPPL is rendering management and supervision services to the appellant which is classified under the HSN code 998311. Invoices from MPPL is attached as **Annexure 5**.
11. Management and supervision services are not a part of ineligible credit under section 17(5) of the CGST Act, 2017. Further, the appellant has satisfied all the other conditions laid down

under section 16 of the CGST Act, 2017 to be rightfully entitled to the Input tax credit from MPPL. To establish proof of payment, Ledger of MPPL in the books of accounts of the appellant and relevant portion of bank statement is attached as **Annexure 6 and 7** respectively. Hence, the demand to such extent is not valid.

Aggrieved by such order passed by the Adjudicating Authority, the appellant has filed this appeal before YOUR HONORS for your goodself's kind consideration.

The appellant craves leave to add, amend, alter or delete any or all the grounds of appeal in the interest of principles of natural justice.

14. Prayer: -

1. In the view of foregoing, it is respectfully prayed that appeal may please be allowed and Hon'ble Appellate Authority is also prayed to: -

- a. To set aside the 'order' appealed against for demand of tax amounting to Rs. 1,27,028/- along with applicable interest u/s. 50(3) of CGST Act,2017 and penalty under section 73(9) read with Section 122(2)(b) of CGST Act,2017 and Telangana SGST Act,2017 and to allow the appeal in full;

- b. To grant opportunity of personal hearing before the matter is decided.

15. Amount of demand created, admitted and disputed

Particulars of demand/ Refund	Particulars		Central tax	State/ UT tax	Integrated tax	Cess	Total Amount	
	Amount of Demand Created(A)	a) Tax/Cess	63,514	63,514	0	0	0	1,47,028
		b) Interest	0	0	0	0	0	
		c) Penalty	10,000	10,000	0	0	0	
		d) Fees	0	0	0	0	0	
		e) Other Charges	0	0	0	0	0	
Particulars of demand/ Refund	Amount of Demand Admitted (B)	a) Tax/Cess	0	0	0	0	0	0
		b) Interest	0	0	0	0	0	
		c) Penalty	0	0	0	0	0	
		d) Fees	0	0	0	0	0	
		e) Other Charges	0	0	0	0	0	
	Amount of Demand Disputed (C)	a) Tax/Cess	63,514	63,514	0	0	0	1,47,028
		b) Interest	0	0	0	0	0	
		c) Penalty	10,000	10,000	0	0	0	
		d) Fees	0	0	0	0	0	
		e) Other Charges	0	0	0	0	0	

16. Details of payment of admitted amount and pre-deposit:-

(a) Details of payment required

Particulars		Central tax	State/ UT tax	Integrated tax	Cess	Total Amount	
a) Admitted amount	a) Tax/Cess	0	0	0	0	0	12,702
	b) Interest	0	0	0	0	0	
	c) Penalty	0	0	0	0	0	
	d) Fees	0	0	0	0	0	
	e) Other Charges	0	0	0	0	0	
b) Pre-deposit (10% of disputed tax/cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50crore in respect of IGST and Rs. 25 crore in respect of cess)		6,351	6,351	0	0	12,702	
(c) Pre-deposit in case of sub-section (3) of section 129	Penalty						

(b) Details of payment of admitted amount and pre-deposit (Pre-deposit 10% of the disputed tax and cess but not exceeding Rs.25 crore each in respect of CGST,SGST or cess, or not exceeding Rs.50 crore in respect of IGST and Rs.25 crore in respect of cess)

Sr No.	Description	Tax Payable	Paid through Cash/Credit Ledger	Debit entry no.	Amount of tax paid			
					Central tax	State/ UT tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9
1	Integrated Tax		Cash Ledger					
			Credit ledger					
2	Central Tax		Cash Ledger		6,351			
			Credit ledger					
3	State/UT tax		Cash Ledger			6,351		
			Credit ledger					
4	CESS		Cash Ledger					
			Credit ledger					

(c) Interest ,Penalty, late fee and any other amount payable and paid

Sr.No.	Description	Amount payable				Debit entry No.	Amount paid			
		Integrated tax	Central tax	State/ UT tax	Cess		Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7	8	9	10	11
1	Interest	0	0	0	0	0	0	0	0	0
2	Penalty	0	0	0	0	0	0	0	0	0
3	Late fee	0	0	0	0	0	0	0	0	0
4	Others (specify)	0	0	0	0	0	0	0	0	0

17. Whether appeal is being filed after the prescribed period – Yes

18. If ‘Yes’ in item 16 –

(a) Period of delay – 28 days

(b) Reasons for delay –

On 29-04-2024, the adjudicating authority has passed Order-In-Original with reference no. ZD360424082143K on best judgement basis, confirming the demand raised in the show cause notice. Such order was merely uploaded under “**Additional notices and orders**” on the common GST portal. No other communication was received by the appellant. Appellant was not in knowledge of the impugned order.

Aggrieved by such order passed by the adjudicating authority, the appellant is filing this appeal before YOUR HOONORS for your goodself’s kind consideration.

This appeal is now being filed with a delay beyond 3 months but within 1 month from the expiry of 3 months period as prescribed in Section 108(4) of CGST Act,2017 and thereby requesting for condonation of delay in filing of appeal.

18. Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in Sub-clause (a) of clause 15 (item(a)),if any within thirty days of issue of show cause notice

Place of supply (Name of state/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Admitted Amount [in the Table in sub-clause (a) of clause 15 (item(a))]					

Verification

I, Soham Satish Modi, authorised signatory, 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.

Place: Hyderabad

Date: 28-08-2024

Name of the Applicant: Soham Satish Modi

SOHAM
SATISH
MODI

Digitally signed
by SOHAM
SATISH MODI
Date:
2024.08.28
21:47:32 +05'30'

FORM GST APL-01

[Refer Rule 108(1)]

Appeal to Appellate Authority

1 GSTIN/Temporary ID/UIN - 36AERPK6958C1Z2
2 Legal Name - RAJESH KUMAR JAYANTILAL KADAKIA
3 Trade Name - Rajesh Kumar Jayanthilal Kadakia
4 Address - 5-2-223, GOKUL DISTILERY ROAD,
SECUNDERABAD, Rangareddy, Telangana,
500003

Order Type - Demand Order

5 Order No - ZD360424082143K Order Date - 29/04/2024
6 Designation and address of the officer passing the order appealed against Assistant Commissioner and
RAMGOPALPET-RANIGUNJ
2:Begumpet:Telangana
Demand Id - ZD360424082143K
7 Date of communication of the order to be appealed against - 29/04/2024
8 Name of the authorised representative - SOHAM MODI[ABMPM6725H]

Category of the case under dispute -

1	Incorrect determination of the liability to pay tax on any goods or services or both
2	Incorrect admissibility of input tax credit of tax paid or deemed to have been paid
3	Others - Ex-parte order passed. No proper communication of SCN.

9 Details of Case under dispute

- (i) Brief issue of case under dispute - Refer to Annexure
(ii) Description and clarification of goods/ services in dispute - Refer to Annexure
(iii) Period of Dispute - From - 01/04/2018 To - 31/03/2019
(iv) Amount under Dispute

Description		Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Amount of Dispute	Tax/Cess	63514	63514	0	0	127028	147028
	Interest	0	0	0	0	0	
	Penalty	10000	10000	0	0	20000	
	Fees	0	0	0	0	0	
	Other Charges	0	0	0	0	0	

- (v) Market value of seized goods - Refer to Annexure
- 10 Whether the appellant wishes to be heard in person - Yes/No Refer to Annexure
11 Statement of facts - Refer to Annexure
12 Grounds of appeal - Refer to Annexure
13 Prayer - Refer to Annexure

14 Amount Of Demand created/ admitted/ disputed

Description		Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Amount of demand created (A)	Tax/Cess	63514	63514	0	0	127028	147028
	Interest	0	0	0	0	0	
	Penalty	10000	10000	0	0	20000	
	Fees	0	0	0	0	0	
	Other Charges	0	0	0	0	0	
Amount of demand admitted (B)	Tax/Cess	0	0	0	0	0	0
	Interest	0	0	0	0	0	
	Penalty	0	0	0	0	0	
	Fees	0	0	0	0	0	
	Other Charges	0	0	0	0	0	
Amount of dispute (C)	Tax/Cess	63514	63514	0	0	127028	147028
	Interest	0	0	0	0	0	
	Penalty	10000	10000	0	0	20000	
	Fees	0	0	0	0	0	
	Other Charges	0	0	0	0	0	

15 Details of payment of admitted amount and pre-deposit -

Pre-Deposit % of Disputed Tax/Cess - 10%

(a) Details of payment required

Description		Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Admitted Amount	Tax/Cess	0	0	0	0	0	12704
	Interest	0	0	0	0	0	
	Penalty	0	0	0	0	0	
	Fees	0	0	0	0	0	
	Other charges	0	0	0	0	0	
Pre-deposit (10% of Disputed Tax/Cess)	Tax/Cess	6352	6352	0	0	12704	

(b) Details of payment of admitted amount and pre-deposit

Description		Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Amount Paid	Tax/Cess	6352	6352	0	0	12704	12704
	Interest	0	0	0	0	0	
	Penalty	0	0	0	0	0	
	Fees	0	0	0	0	0	
	Other Charges	0	0	0	0	0	

(c) Details of amount payable towards admitted amount and pre-deposit

Description		Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Balance payable	Tax/Cess	0	0	0	0	0	0
	Interest	0	0	0	0	0	
	Penalty	0	0	0	0	0	
	Fees	0	0	0	0	0	
	Other Charges	0	0	0	0	0	

16 Whether appeal is being filed after the prescribed period - Yes/No

Refer to Annexure

17 If 'Yes' in item 16 -

(a) Period of delay -

Refer to Annexure

(b) Reason for delay -

Refer to Annexure

Upload Supporting Documents (Relied upon), if any -

NA

Verification

- ☒ I, SOHAM MODI , hereby solomenly affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Place: Hyderabad

Date: 28/08/2024

Name of the Applicant

RAJESH KUMAR JAYANTILAL KADAKIA