సత్యమేవ జయతే

కస్టమ్స్ మరియు సెంట్రల్ టాక్స్ కమీషనర్ కార్యాలయం (అప్పీల్స్-II)

7 వఅంతస్తు, GST భవన్: LB స్టేడియంరోడ్, బషీర్‌బాగ్, హైదరాబాద్, పిన్-500004

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

सातवा तल, जी.एस.टी भवन, एल.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.hydappeals2@gov.in

Appeal No.15/2024-(SC)GST Date : 10.04.2024

O-I-O Order No.28/2023-24-Sec-Adjn-ADC(GST) dated 12.10.2023

Name of the Appellant : M/s Nilgiri Estates

RECORD OF PERSONAL HEARING

Shri Lakshman Kumar K. Chartered Accountant has appeared for personal hearing today on behalf of the Appellant.

He stated that the actual land value has to be adopted for valuation instead of notional value as held by Hon'ble High Court of Gujrat in the case of Munjal Manishbhai case.

On the differential of 2A/3B, they have reconciled and in case of 1A and 3B, the difference were made only for negative, whereas the overall cumulative is minimum compared to the demand confirmed.

On the wrong rate of tax, they have paid 9.98 lakh instead of Rs 19.82/-

Accordingly, plead to set aside the order and render justice.

10.04.2024

(P. DEVARAJ)
COMMISSIONER

Name & Designation

(1) Shri Lakshman Kumar K., Chartered Accountant

K. Lakshman Kumar 10/04/2024