



కస్టమర్సియసెంట్రల్ ట్యాక్స్ మిషనరీస్ (అపీల్స్-II)  
7 వ అంతస్తు, GST భవన్: LB స్టేడియం రోడ్, బషీర్ బాగ్, హైదరాబాద్, పిన్-500004

केन्द्रीय सीमा शुल्क एवं केन्द्रीय कर आयुक्त का कार्यालय (अपील्स-II)  
सातवा तल, जी.एस.टी. भवन, 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.96/2024-SC-DGST

Date: 10.12.2024

OIO No. 107/2023-24-Sec.-Adjn-ADC(ST) dated 27.03.2024

Name of the Appellant : The Assistant Commissioner of Central Tax, Secunderabad  
GST Commissionerate, Hyderabad.

Name of the Respondent: M/s Alpine Estates

#### RECORD OF PERSONAL HEARING

Shri Lakshman Kumar K. Chartered Accountant appeared for personal hearing and submitted the reply to the appeal. He stated that the issues stated in the department appeal do not have merits and requested to reject the department appeal.

In view of the same, he requested to dismiss the Department's Appeal.

(MANOJ KUMAR RAJAK)  
COMMISSIONER

Name & Designation

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

R. Lakshman Kumar  
10/12/2024