



सत्यमेव जयते

కస్టమ్స్ మరియు సెంట్రల్ టాక్స్ కమీషనర్ కార్యాలయం (అప్పీల్స్-I)
7వ అంతస్తు, GST భవన్ :LB స్టేడియం రోడ్, బషీర్ బాగ్, హైదరాబాద్, పిన్-500004

OFFICE OF THE COMMISSIONER OF CUSTOMS & CENTRAL TAX

APPEALS - II COMMISSIONERATE, HYDERABAD

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

Ph: 040-23234219/e-Mail: hydappeals.two@gmail.com

Appeal No: 343 & 337/2024(SC)GST

Date:18.02.2025

Appeal against the OIO No: 23/2024-25(GST-Adjn) & 25/2024-25(GST-Adjn)

Name of the Assessee: M/s. Nilgiri Estates & M/s. Villa Orchids.

Name & Designation of Authorized Representative: CA Laxman Kumar.

R. Lakshman Kumar
18/02/2025

RECORD OF VIRTUAL PERSONAL HEARING (VPH)

M/s. Nilgiri Estates (343/2024(SC)GST):

The Authorized representative appeared for the VPH today on 18.02.2025. He told that he would withdraw the appeal as it is the case of interest and penalty.

Accordingly, the PH concluded.

M/s. Villa Orchids (337/2024(SC)GST):

The Authorized representative appeared for the VPH today on 18.02.2025. He explained the submissions made in the appeal highlighting:

1. The fact of payment of Rs 1,03,856/- and DRC03 submission & sought interest /penalty waiver.
2. Non availment/utilization of ineligible ITC & sought 3 days to submit CAA certificate also in support of his contention

Accordingly, the PH concluded.

(Vaishali Malhotra)

Commissioner (In-situ)