



सत्यमेव जयते

केन्द्रीयसीमाशुल्कएवंकेन्द्रीयकरआयुक्तकाकार्यालय(अपील्स-II)

सातवातल, जी.एस.टीभवन, एल.बी.स्टेडियमरोड, बशीरबाग, हैदराबाद-५००००४

OFFICE OF THE COMMISSIONER OF CUSTOMS & CENTRAL TAX  
APPEALS-II HYDERABAD COMMISSIONERATE

7th Floor, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad-500004

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Appeal No.12/2024-(SC)- ST

Date:27.05.2025

OIO No.113/2023-24-Sec-Adjn.ADC(ST) dated 28.03.2024

Name of the Appellant : M/s Kadakia & Modi Housing.

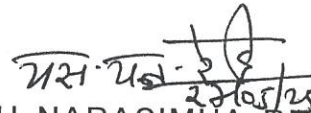
RECORD OF PERSONAL HEARING

Shri K.Lakshman Kumar, CA, authorised representative appeared for personal hearing today and reiterated the submissions made in the appeal filed. He submitted that one OIO has been passed for two SCNs for the period Oct, 2010 to March, 2015 and April, 2015 to June, 2017. W.r.t. SCN for the period Oct, 2010 to March, 2015, the appellant had previously filed appeal to Commissioner(Appeals-II) and appeal has been disposed partly by allowing the party appeal (amount collected towards sale deed is not liable to ST) and remanded the matter to AA for requantification of demand raised under certain service categories (site formation services, works contract services, amount received towards common amenities, amount collected as corpus fund). In this regard he submitted the AA has not considered the remand direction issued by the Commissioner Appeals-II stating that ST is not applicable on amount collected towards sale deed values and proceeded to confirm the demand raised in the original SCN. He requested to consider this aspect while passing the order.

W.r.t. SCN for the period April, 2015 to June, 2017 he submitted that the sale deed value are not liable to ST as per the OIA dated 14.9.2017. He requested to consider the same and set aside the impugned order & allow the appeal.

Signature:

Shri K.Lakshman Kumar, CA, 8978114334

  
(SADHU NARASIMHA REDDY)  
COMMISSIONER

Received copy

R. Lakshman Kumar  
27/05/2025