GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

Office of the ASSISTANT COMMISSIONER (ST), M.G.ROAD-S.D.ROAD CIRCLE, BEGUMPET DIVISION, HYDERABAD.

Address : D.No.6-3-789, 4th Floor, Pavani Prestige Complex, Behind Ameerpet Bus Stop, Above R.S.Brothers, Ameerpet, Hyderabad - 500 016.

MODI PROPERTIES PVT. LTD. SEC'BAD INWARD No. 21 Date 19/8/25 Sign.

GSTIN : 36ACQFS2044C1Z7/ 2021-22 Date : 19.08.2025

// NOTICE OF PERSONAL HEARING//

SUB:-Goods and Services Tax Act, 2017 (for brevity 'GST Act, 2017') - M.G.Road-S.D.Road Circle – Begumpet Division, Hyderabad - M/s. SUMMIT SALES LLP, Secunderabad, (for brevity 'taxpayer') – Scrutiny of Return undertaken and processed for the financial year 2021-22 – issue of notice in Form ASMT-10 – Not responded – Converted to in Form DRC-01 Issued – Not Responded – Issue of three reminders – Adjournment letter filed – Examined – Notice Issued – Remain silent – Issue of notice for Personal Hearing - Reg.

REF:-1.This tax office Notice in Form GST DRC-01 along with an Attachment dated 04.06.2025 for the financial year 2021-22 under GST Act, 2017 vide Ref. No.ZD360625002560Q.

2.Three reminders dated 20.06.2025, 01.07.2025 and 14.07.2025 alongside with opportunity of personal hearing issued in GST common portal.

3.Adjournment letter filed the taxpayer in Form GST DRC-06 vide ARN:ZD360725030107K, dt 22.07.2025.

4.This tax office notice dt:-06.08.2025 so issued in response to adjournment letter filed by the taxpayer in Form GST DRC-06 vide ARN:ZD360725030107K, dt:-22.07.2025.

@@@

The attention of the taxpayer M/s. Summit Sales LLP located at located at H.No.5-4-187/3&4, 3rd Floor, Soham Mansion, M.G.Road, Secunderabad – 500 003, is invited to the subject and references cited, and they are informed that, in responding to the Show Cause Notice and even to the Reminders issued there-after/subsequently, they inclined in showing their apathetic and negligent attitude in responding appropriately except filing an Adjournment letter vide reference 3 rd cited, on 22.07.2025 seeking to allow them time upto 22.08.2025. After examining their reply, the time sought for by them was shortened and they were requested to submit their reply by 13.08.2025 vide this tax office notice dated 06.08.2025 reference 4th cited. But, the taxpayer having received the Notice tended in showing their complete indifference and negligence in fulfilling their primary responsibility to respond appropriately to this Notice as well.

Therefore, in this juncture, it is with a lawful view that, it would be better to afford them an opportunity to appear in person and explain their case (before concluding the proposed assessment proceedings on merits), the taxpayer by this subjected-to notice are hereby finally afforded an opportunity of 'Personal Hearing' which is scheduled to be held on 26.08.2025 in the office hours and in this context, the taxpayer is hereby directed to appear either in person or through any authorized representative before the undersigned on the scheduled date with their written submissions on the points/contents so observed and proposed to brought under the scope of tax assessment in the referred 'Summary of Show Cause Notice (i.e., Form GST DRC-01') (in case, they are having any objections) with all the required and connected documents. In case of failure to avail/to take advantage of this opportunity given, action as may be deemed fit in accordance with the law will be taken to complete the proposed assessment Proceedings on merits (duly construing that, they have no objections to file on the things either directly or indirectly brought under the ambit of tax assessment in the referred 'Summary of Show Cause Notice') without any further notice or communication in this matter.

As a part of the purposes of issuing this notice, the taxpayer is hereby in pertinently and significantly informed to bring with them all the necessary documents regarding i) the ITC benefits claimed, ii) exemption claimed on Credit Notes (Sale Returns), iii) Sales variation, iv) entire sales scored and reported in the monthly/yearly returns and as well as v) with respect to other proposed matters.

<u>NOTE :</u> In relation to this subject-to Personal Hearing Notice, it is to be noted in pertinently-cum-definitely to keep remember that, in case of sending an authorized representative instead of them or along with them, adequate authorization must be given in relation to their Representative in a legally acceptable manner without fail.

ASSISTANT COMMISSIONER (ST),
M.G.ROAD-S.D.ROAD CIRCLE.
Assistant Commissioner (ST)
M.G. Road-S.D. Road Circle,
Begumpet Division, Hyderabad.

To,
M/s. SUMMIT SALES LLP
Located at H.No.5-4-187/3&4, 3rd Floor, Soham Mansion,
M.G.Road, Secunderabad – 500 003