

**Date: 28.08.2025**

To,  
**The Assistant Commissioner of State Tax,  
Begumpet-II Circle, Begumpet Division  
H.No. 6-3-789, 5th Floor,  
Pavani Prestige, Ameerpet,  
Hyderabad-500016.**

Dear Sir,

**Sub:** Discharged tax amount demanded along with interest and penalty

**Ref:** Order in Original vide ref. no.: ZD361024023507Q dated 22-10-2024

1. We, **M/s. B&C Estates** were in receipt of Order in Original vide ref. no.: ZD361024023507Q dated 22-10-2024 confirming a demand of Rs. 38,121/- in IGST on the account of non-reversal of ITC prior to the cancellation of GSTIN as per Section 29(5) of CGST Act,2017.(Copy of Order in Original enclosed as **Enclosure-I**)
2. In this regard, we hereby inform you that we have discharged the tax demanded as referenced above via Electronic Liability Ledger along with the applicable interest payable as per Section 50(3) of CGST Act,2017 and the penalty payable as per Section 73(9) of CGST Act,2017 and 3<sup>rd</sup> Proviso to Section 20 of IGST Act,2017 via DRC-03 vide ARN: AD3608250103449 dated 26-08-2025.(Copy of Electronic Liability Ledger enclosed as **Enclosure-II**)(Copy of DRC-03 enclosed as **Enclosure-III**)
3. Therefore, we kindly request your good self to consider the amount discharged and not initiate any recovery proceedings in the future in this regard.

Thanking You,

Yours Truly,

M/s. B&C Estates

Authorized signatory

Enclosure:

1. Copy of Order in Original
2. Copy of Electronic Liability Ledger.
3. Copy of DRC-03





**Office of : Assistant Commissioner**  
**Jurisdiction : BEGUMPET 2:Begumpet,Telangana, State/UT : Telangana**

Reference No. : ZD361024023507Q

Date : 22/10/2024

To

GSTIN/ID : 36AAHFB7046A1ZT

Name : B & C ESTATES

Address : 5-4-187/3 and 4, 2nd floor, soham mansion, mg road, secunderabad, Rangareddy, Telangana, 500003

SCN/Statement Reference No. : ZD360624117554D

Date : 27/06/2024

Tax Period : APR 2022 - MAR 2023

F.Y. : 2022-2023

| Act/ Rules Provisions : |        |
|-------------------------|--------|
|                         | SEc.73 |

**Order under section 73**

A show cause notice/statement referred to above was issued to you u/s 73 of the Act for reasons stated therein. Since, no payment has been made within 30 days of the issue of the notice by you; therefore, on the basis of documents available with the department and information furnished by you, if any, demand is created for the reasons and other details attached in annexure

Please note that interest, if any, has been levied up to the date of issue of the order. While making payment, interest for the intervening period between date of order and date of payment, shall also be worked out and paid along with the dues stated in the order.

In case any refund is arising as per the above order, please claim the same by filing application in the prescribed form.

Demand Details :-

(Amount in Rs.)

| Sr. No. | Tax Rate (%) | Turnover | Tax Period |          | Act  | POS (Place of Supply) | Tax       | Interest | Penalty | Fee  | Others | Total     |
|---------|--------------|----------|------------|----------|------|-----------------------|-----------|----------|---------|------|--------|-----------|
|         |              |          | From       | To       |      |                       |           |          |         |      |        |           |
| 1       | 2            | 3        | 4          | 5        | 6    | 7                     | 8         | 9        | 10      | 11   | 12     | 13        |
| 1       | 0            | 0.00     | APR 2022   | MAR 2023 | IGST | Telangana             | 38,121.00 | 0.00     | 0.00    | 0.00 | 0.00   | 38,121.00 |
| Total   |              |          |            |          |      |                       | 38,121.00 | 0.00     | 0.00    | 0.00 | 0.00   | 38,121.00 |

You are hereby directed to make the payment by 23/10/2024 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature  
Name : SUBRAMANYAM MINUMULA  
Designation : Assistant Commissioner  
Jurisdiction : BEGUMPET  
2:Begumpet:Telangana

Copy to -

**FORM GST DRC - 07**  
**[See rule 142(5)]**  
**Summary of the order**

Reference No. : ZD361024023507Q

Date : 22/10/2024

1. Tax Period :- APR 2022 - MAR 2023

2. Issues involved :- IGST Reversal

3. Description of goods / services :-

| Sr. No | HSN | Description |
|--------|-----|-------------|
| -      | -   | -           |

4. Details of demand :-

| Sr. No | Tax Rate (%) | Turnover | Tax Period |          | Act  | POS (Place of Supply) | Tax       | Interest | Penalty | Fee  | Others | Total     |
|--------|--------------|----------|------------|----------|------|-----------------------|-----------|----------|---------|------|--------|-----------|
|        |              |          | From       | To       |      |                       |           |          |         |      |        |           |
| 1      | 2            | 3        | 4          | 5        | 6    | 7                     | 8         | 9        | 10      | 11   | 12     | 13        |
| 1      | 0            | 0.00     | APR 2022   | MAR 2023 | IGST | Telangana             | 38,121.00 | 0.00     | 0.00    | 0.00 | 0.00   | 38,121.00 |
| Total  |              |          |            |          |      |                       | 38,121.00 | 0.00     | 0.00    | 0.00 | 0.00   | 38,121.00 |

You are hereby directed to make the payment by 23/10/2024 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature  
Name : SUBRAMANYAM MINUMULA  
Designation : Assistant Commissioner  
Jurisdiction : BEGUMPET  
2:Begumpet:Telangana

Copy to -



GOVERNMENT OF TELANGANA  
COMMERCIAL TAXES DEPARTMENT

PROCEEDINGS OF THE ASST.COMMISSINER, BEGUMPET II CIRCLE, HYDERABAD

(Under Section 73 of the TGST & CGST Act, 2017)

Ref. No. 36AAHFB7046A1ZT /Cancelled TP/2023-2024 Date, 21.10.2024

Sub:-TGSTACT, 2017 - M/s. B&C ESTATES5,

GSTIN: 36AAHFB7046A1ZT - Tax payer cancelled

GST registration - With ITC in Credit Ledger - As Per Section 29 (5), the tax payer have to Reverse the Unutilized Credit - Scrutiny of GST Returns - Noticed Certain Discrepancies in GST Returns for the period 2022-2023 -Show-Cause Notice issued under Sec. 73 - There is no response from the Tax payer - orders passed -Reg.

Ref:- 1) This office show cause notice dt.27.06.2024.

2) This office personal hearing notice dt.09.07.2024.

3) This office personal hearing notice dt.17.10.2024.

4) This office personal hearing notice dt.19.10.2024.

\*\*\*\*\*

M/s. B&C ESTATES5, Hyderabad are registered taxpayers under TGST Act and CGST Act 2017 having GSTIN. 36AAHFB7046A1ZT and assessee assigned to the STATE & on the rolls of State Jurisdiction Asst. Commissioner(ST), Begumpet-2 Circle, Begumpet Division.

It is observed that:

1. The Registration of the taxpayer cancelled W.E.F. 21-08-2023
2. As per Section 45 of CGST/SGST Act, 2017, every registered person who is required to furnish a return under sub-section (1) of section 39 and whose registration has been cancelled shall furnish a final return within three months of the date of cancellation or date of order of cancellation, whichever is later, in such form and manner as may be prescribed.



3. As per rule 81 of CGST/SGST rules 2017 "Every registered person required to furnish a final return under section 45, shall furnish such return electronically in FORM GSTR-10 through the common portal either directly or through a Facilitation center notified by the Commissioner."

4. Further As per section 29(5) of CGST/SGST Act 2017, "Every registered person whose registration is cancelled shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock or capital goods or plant and machinery on the day immediately preceding the date of such cancellation or the output tax payable on such goods, whichever is higher, calculated in such manner as may be prescribed:

*Provided that in case of capital goods or plant and machinery, the taxable person shall pay an amount equal to the input tax credit taken on the said capital goods or plant and machinery, reduced by such percentage points as may be prescribed or the tax on the transaction value of such capital goods or plant and machinery under section 15, whichever is higher".*

5. As per section 45 read with rule 81 the Tax payer had to file final Return i.e. GSTR-10 on or before 21.11.2023. But the Taxpayer failed to file the same as on today.

6. Further it is observed that as per the credit ledger the unutilized IGST ITC is of Rs. 38,121.

7. As the taxpayer not complied with the provisions of GST Act it is decided to propose the levy of IGST Tax Rs. 38,121.

In the reference 1<sup>st</sup> cited show cause notice in Form DRC01 is issued to M/s. B&C ESTATE55, Hyderabad requesting to pay the amount of IGST Rs. 38,121, stated above along with the amount of applicable interest in full by 05.07.2024. It is also informed to the T.P. that in case if they wish to file any submissions against the above proposed tax amount, the same may be furnished by 05.07.2024.

Further in the reference 2<sup>nd</sup> cited a personal hearing opportunity also provided to the T.P. on 12.07.2024 as 1<sup>st</sup> reminder, on 19.10.2024 as 2<sup>nd</sup> reminder, 21.10.2024 as 3<sup>rd</sup> reminder, But the T.P. neither filed any objections nor appeared for personal hearing. Hence, it is construed that they do not have any objections to the proposed levey of IGST to the tune of Rs. 38,121/- as they have not complied with the provisions of GST Act.as stated in the show cause notice. Therefore, the levey of IGST to the tune of Rs. 38,121/- is hereby confirmed.

An appeal against these orders can be filed before the Joint Commissioner (ST) Appeals, Punjagutta Division.

  
Asst. Commissioner (ST),  
Begumpet - 2 Circle, Begumpet Division,  
Hyderabad, (Circle-II)

To  
M/s B&C ESTATES,  
2nd floor, 5-4-187/3 and 4, soham mansion, mg  
road, secunderabad, Rangareddy, Telangana, 500003



Electronic Liability Ledger

GSTIN - 36AAHFB7046A1ZT  
Name(Legal) - B & C ESTATES  
Tax period from 26/08/2025 to 26/08/2025

| Sr.No. | Date       | Reference No.   | Tax Period, if applicable | Ledger used for discharging liability | Relevant Demand Id/Liability ID | Description                                           | Type of Transaction (DR) / (CR) / (RD) / (RF) | Integrated Tax Amount Debited/Credited(₹) |          |         |     |        | Integrated Tax Balance(₹) |       |          |         |     | Stay status |        |           |
|--------|------------|-----------------|---------------------------|---------------------------------------|---------------------------------|-------------------------------------------------------|-----------------------------------------------|-------------------------------------------|----------|---------|-----|--------|---------------------------|-------|----------|---------|-----|-------------|--------|-----------|
|        |            |                 |                           |                                       |                                 |                                                       |                                               | Tax                                       | Interest | Penalty | Fee | Others | Total                     | Tax   | Interest | Penalty | Fee |             | Others | Total     |
| 1      | -          | -               | -                         | -                                     | -                               | Opening balance                                       | -                                             | -                                         | -        | -       | -   | -      | -                         | -     | -        | -       | -   | -           | -      | -         |
| 2      | 26/08/2025 | DC3608250178494 | Apr 2022 to Mar 2023      | Cash                                  | ZD361024023507Q                 | IP3608250005289 Payment against outstanding Demand ID | CR                                            | 38121                                     | 0        | 0       | 0   | 0      | 38121                     | 51450 | 0        | 1481    | 0   | 0           | 52931  | Un-stayed |
| 3      | -          | -               | -                         | -                                     | -                               | Closing balance                                       | -                                             | -                                         | -        | -       | -   | -      | -                         | 13329 | 0        | 1481    | 0   | 0           | 14810  | -         |

| Sr.No. | Date       | Reference No.   | Tax Period, if applicable | Ledger used for discharging liability | Relevant Demand Id./Liability ID | Description                                           | Type of Transaction (DR) / (CR) / (RD) / (RF) | Central Tax Amount Debited/Credited(₹) |          |         |     |        |       | Central Tax Balance(₹) |          |         |     |        |         | Stay status |
|--------|------------|-----------------|---------------------------|---------------------------------------|----------------------------------|-------------------------------------------------------|-----------------------------------------------|----------------------------------------|----------|---------|-----|--------|-------|------------------------|----------|---------|-----|--------|---------|-------------|
|        |            |                 |                           |                                       |                                  |                                                       |                                               | Tax                                    | Interest | Penalty | Fee | Others | Total | Tax                    | Interest | Penalty | Fee | Others | Total   |             |
| 1      | -          | -               | -                         | -                                     | -                                | Opening balance                                       | -                                             | -                                      | -        | -       | -   | -      | -     | -                      | -        | -       | -   | -      | -       | -           |
| 2      | 26/08/2025 | DC3608250178494 | Apr 2022 to Mar 2023      | Cash                                  | ZD361024023507Q                  | IP3608250005289 Payment against outstanding Demand ID | CR                                            | 0                                      | 0        | 0       | 0   | 0      | 0     | 2167764                | 78355    | 240863  | 0   | 0      | 2486982 | Un-stayed   |
| 3      | -          | -               | -                         | -                                     | -                                | Closing balance                                       | -                                             | -                                      | -        | -       | -   | -      | -     | 2167764                | 78355    | 240863  | 0   | 0      | 2486982 | -           |

| Sr.No. | Date       | Reference No.   | Tax Period, if applicable | Ledger used for discharging liability | Relevant Demand Id/Liability ID | Description                                             | Type of Transaction (DR) / (CR) / (RD) / (RF) | State/UT Tax Amount Debited/Credited (₹) |          |         |     |        | State/UT Tax Balance (₹) |         |          |         |        | Stay status |         |           |   |
|--------|------------|-----------------|---------------------------|---------------------------------------|---------------------------------|---------------------------------------------------------|-----------------------------------------------|------------------------------------------|----------|---------|-----|--------|--------------------------|---------|----------|---------|--------|-------------|---------|-----------|---|
|        |            |                 |                           |                                       |                                 |                                                         |                                               | Tax                                      | Interest | Penalty | Fee | Others | Total                    | Tax     | Interest | Penalty | Fee    |             | Others  | Total     |   |
| 1      | -          | -               | -                         | -                                     | -                               | Opening balance                                         | -                                             | -                                        | -        | -       | -   | -      | -                        | -       | 2185979  | 80479   | 242887 | 0           | 0       | 2509345   | - |
| 2      | 26/08/2025 | DC3608250178494 | Apr 2022 to Mar 2023      | Cash                                  | ZD361024023507Q                 | IP3608250005289 Payment against outstanding Demand ID - | CR                                            | 0                                        | 0        | 0       | 0   | 0      | 0                        | 2185979 | 80479    | 242887  | 0      | 0           | 2509345 | Un-stayed |   |
| 3      | -          | -               | -                         | -                                     | -                               | Closing balance                                         | -                                             | -                                        | -        | -       | -   | -      | -                        | -       | 2185979  | 80479   | 242887 | 0           | 0       | 2509345   | - |

| Sr.No. | Date | Reference No. | Tax Period, if applicable | Ledger used for discharging liability | Relevant Demand Id/Liability ID | Description | Type of Transaction (DR) / (CR) / (RD) / (RF) |  |          |  |         |  | CESS Amount Debited/Credited(₹) |  |        |  |       |  | CESS Balance(₹) |  |          |  |         |  | Stay status |  |
|--------|------|---------------|---------------------------|---------------------------------------|---------------------------------|-------------|-----------------------------------------------|--|----------|--|---------|--|---------------------------------|--|--------|--|-------|--|-----------------|--|----------|--|---------|--|-------------|--|
|        |      |               |                           |                                       |                                 |             |                                               |  |          |  |         |  |                                 |  |        |  |       |  |                 |  |          |  |         |  |             |  |
|        |      |               |                           |                                       |                                 |             | Tax                                           |  | Interest |  | Penalty |  | Fee                             |  | Others |  | Total |  | Tax             |  | Interest |  | Penalty |  | Fee         |  |

# FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement or intimation of tax ascertained through Form GST DRC-01A

ARN :AD3608250103449

Date :26/08/2025

|         |                                                                                                                |      |                                                                                                     |          |                  |                       |      |        |           |                                |                 |                     |
|---------|----------------------------------------------------------------------------------------------------------------|------|-----------------------------------------------------------------------------------------------------|----------|------------------|-----------------------|------|--------|-----------|--------------------------------|-----------------|---------------------|
| 1.      | GSTIN                                                                                                          |      | 36AAHFB7046A1ZT                                                                                     |          |                  |                       |      |        |           |                                |                 |                     |
| 2.      | Name                                                                                                           |      | B & C ESTATES                                                                                       |          |                  |                       |      |        |           |                                |                 |                     |
| 3.      | Cause of Payment                                                                                               |      | Others(Payment of interest and penalty against Order vide ref no.:ZD361024023507Q dated 22-10-2024) |          |                  |                       |      |        |           |                                |                 |                     |
| 4.      | Section under which voluntary payment is made                                                                  |      | Section 50 and Section 73                                                                           |          |                  |                       |      |        |           |                                |                 |                     |
| 5.      | Details of Others(Payment of interest and penalty against Order vide ref no.:ZD361024023507Q dated 22-10-2024) |      | Reference No:NA                                                                                     |          | Date Of issue:NA |                       |      |        |           |                                |                 |                     |
| 6.      | Financial Year                                                                                                 |      | 2022-2023                                                                                           |          |                  |                       |      |        |           |                                |                 |                     |
| 7.      | Details of payment made including interest and penalty, if applicable (Amount in Rs.)                          |      |                                                                                                     |          |                  |                       |      |        |           |                                |                 |                     |
| Sr. No. | Tax Period                                                                                                     | Act  | Place of supply                                                                                     | Tax/Cess | Interest         | Penalty,if applicable | Fee  | Others | Total     | Ledger utilised (Cash/credit ) | Debit entry no. | Date of debit entry |
| 1.      | APR 2022-MAR 2023                                                                                              | IGST | Telangana                                                                                           | 0.00     | 10,001.00        | 20,000.00             | 0.00 | 0.00   | 30,001.00 | Cash                           | DC3608250178610 | 26/08/2025          |

8. Reasons, if any -

Payment of interest and penalty towards the demand Order vide ref. no.: ZD361024023507Q dated 22-10-2024. The tax demand has been discharged through Electronic Liability ledger. Attached the liability register, order and computation of interest and penalty workings.

9. Verification -

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom .

Signature of Authorized Signatory

Name: SOHAM MODI

Designation: Managing Partner

Date: 26/08/2025