



सत्यमेव जयते

केन्द्रीय सीमा शुल्क एवं केन्द्रीय कर आयुक्त का कार्यालय (अपील्स-II)

सातवातल, जी.एस.टी.भवन, एल.बी.स्टेडियमरोड, 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.

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अपील्स Appeal No 526/2024(SC)GST

Date: 08.09.2025

Appeal against the OIO No 24/2024-25(GST-Adjn) dt. 19.04.2024

Name of the Assessee: M/s Silver Oak Villas LLP

Name & Designation of Authorized Representative: K.N. Nishanth Rao, Advocate.

RECORD OF PERSONAL HEARING

The Authorized Representative of the firm appeared for Personal Hearing instead of VPH today on 08.09.2025. He submitted the reason as lack of ease with the VC facility and sought to explain the matter in person to defend themselves effectively. He informed that the issue is about excess availment of ITC in GSTR 3B vs 9 & availment of ineligible ITC blocked u/s 17(5) of the CGST Act, 2017 for the FY 2018-19. He has given written submissions during the PH dated 08.09.2025 and said that the current proceedings are hit by the principles of res judicata. He further requested 7 days' time to provide additional submissions & supporting documents to substantiate their arguments and requested that the said submissions be taken on record and that appropriate orders be passed thereon.

(Sricharan Kootikuppala)

Joint Commissioner

Appeals II Commissionerate

श्रीचरण/SRICHARAN KOOTIKUPPALA

संयुक्त आयुक्त/Joint Commissioner

केन्द्रीय कर/Central Taxes

अपील्स-II आयुक्तालय/Appeals II Commissionerate

हैदराबाद/Hyderabad