



केन्द्रीय करउप/सहायक आयुक्त का कार्यालय,  
सिंकंदराबाद माल एवं सेवा कर मण्डल

OFFICE OF THE DEPUTY/ASSISTANT COMMISSIONER OF CENTRAL TAX,  
SECUNDERABAD GST DIVISION.

“सलीक सीणेट”, गेट नं:416-4-2& 417, रामगोपालपेट, एम. जी. रोड सिंकंदराबाद  
‘SALIKE SENATE’, Door No.2-4-416 & 417, RAMGOPALPET, MG ROAD,  
SECUNDERABAD – 500003”

Contact No. 7901243130 Email- cgst.secdiv@gov.in

C.No: V/04/42/2025-Waiver-Arrears

Date: 13.11.2025

### FORM GST- SPL-03

### Notice in response to an application filed under Section 128A

[See Rule 164(8)]

To,  
M/s. Nilgiri Estates,  
GSTIN: 36AAHFN0766F1ZA,  
2nd Floor, 5-4-187/3 and 4,  
Soham Mansion, MG Road,  
Secunderabad, Rangareddy,  
Telangana, 500003

Sir,

Subject: Notice in response to application filed under Section 128A of CGST Act, 2017

– Reg.

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Whereas, you have submitted an application under Section 128A, declaring your outstanding dues and seeking waiver of interest and penalty in the Form GST SPL-02 bearing ARN No. AD360625020255A dated. 24.06.2025 against Order-in-Appeal No. HYD-GST-SC-AP2-1062-24-25-GST dated. 25.03.2025 with respect to Order-in-Original No. 23/2024-25-Adjn (GST) dated. 19.04.2024 issued by Assistant Commissioner of Central Tax, Secunderabad Division.

2. Upon verification of your application and the details provided therein, your application is liable to be rejected for the following reason:

(i) It is observed that Order-in-Appeal No. HYD-GST-SC-AP2-1123-24-25-GST dated. 27.03.2025 passed by Additional Commissioner, Appeals-II Commissioner, Hyderabad by upheld tax amount Rs. 43,73,928/- (CGST of Rs. 21,86,964/- and SGST of Rs. 21,86,964/-) which was dropped in the Order-in-Original No. 23/2024-25-Adjn (GST) dated. 19.04.2024 by the adjudicating authority. In this regard, the total tax amount payable has revised to Rs. 48,30,246/- (CGST of Rs. 24,15,123/- and SGST of Rs. 24,15,123/-) in respect of Order-in-Original No. 23/2024-25-Adjn (GST) dated. 19.04.2024. However, it is observed that you have paid Rs. 4,56,318/- (CGST of Rs. 2,28,159/- and SGST of Rs. 2,28,159/-) only. As the full amount of tax payable as per the notice or statement or the order has not paid by you as prescribed in Sub-section (1) of Section 128A of CGST Act, 2017 read with Circular No. 238/32/2024-GST dated. 15.10.2024, the SPL-02 application cannot be considered for sanction.

(ii) Further, It is observed that you have filed Writ Petition on 02.05.2025 before Hon'ble High Court against the Order-in-Appeal No. HYD-GST-SC-AP2-1123-24-25-GST dated. 27.03.2025 passed by Additional Commissioner, Appeals-II Commissioner, Hyderabad in relation to Order-in-Original No. 23/2024-25-Adjn (GST) dated. 19.04.2024. Since, you have not withdrawn the said writ petition as required in terms of Sub-Section (3) of Section 128A of Central Tax, 2017 read with Circular No. 238/32/2024-GST dated. 15.10.2024 as issued by CBIC, the SPL-02 application cannot be considered for sanction.

3 You are hereby required to show cause on or before 24.11.2025, along with necessary documents in FORM GST SPL-04, to support your claim, as to why your SPL-02 application vide ARN AD360625020255A dated. 24.06.2025 should not be rejected.

4. You are also granted an opportunity for a personal hearing on 24.11.2025 at 15.00 PM. You may appear in person or through an authorized representative to present your case before Assistant Commissioner of Central Tax, Secunderabad Division.



13/11/25

(पी. अजय कुमार) / (P. AJAY KUMAR)  
सहायक आयुक्त / Assistant Commissioner  
सिंकंदराबाद मण्डल / Secunderabad GST Division

**FORM GST SPL -03**  
**Notice in response to an application filed under Section 128A**  
**[See Rule 164(8)]**

Reference No. - ZD3611250410800

Date - 13-11-2025

To

GSTIN of applicant: 36AAHFN0766F1ZA

Legal Name of applicant: NILGIRI ESTATES

Address of applicant: 5-4-187/3 AND 4, 2ND FLOOR, SOHAM MANSION, MG ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

Reference No. of FORM GST SPL -01 or FORM GST SPL -02 HYD-GST-SC-AP2-1062-2024-25 dated 25/03/2025

**Subject :** Notice in response to application filed under Section 128A-regarding

1. Whereas, you have submitted an application under Section 128A, declaring your outstanding dues and seeking waiver of interest and penalty in the FORM GST SPL-01/ FORM GST SPL-02 bearing reference no HYD-GST-SC-AP2-1062-2024-25 dated 25/03/2025
2. Upon verification of your application and the details provided therein, your application is liable to be rejected for the following reasons:  
- Others
3. You are hereby required to show cause, along with necessary documents in FORM GST SPL-04, to support your claim, as to why your application no HYD-GST-SC-AP2-1062-2024-25 dated 25/03/2025 should not be rejected.
4. You are also granted an opportunity for a personal hearing on 24/11/2025 15:00 at Secunderabad Divisional Office. You may appear in person or through an authorized representative to present your case.

**Upload Attachment:**

Signature

Name: AJAY KUMAR PENDYALA

Designation: Assistant Commissioner

Jurisdiction: RAMGOPALPET-

III:SECUNDERABAD:SECUNDERABAD:HYDERABAD:CBIC

# Notice

Signature Not Verified

Digitally signed by AJAY  
KUMAR PENDYALA

Date: 2025.11.13  
13:47:00 IST