

**Hearing of evidence and objections in the case of M/s Modi Realty LLP, ARN: AD3604240058090 (2017-18) pursuant to hearing notice dt: 12-11-2025.**

**Held on 17-11-2025.**

Mr. Akash Heda, Chartered Accountant and Authorized Representative of the Firm has appeared before the undersigned today, i.e., on 17-11-2025 for the purpose of personal hearing with respect to the hearing notice, dt: 12-11-2025.

The Authorized Representative has filed their written grounds of appeal and averred as follows at the time of personal hearing.

- 1) That, the assessing authority has levied tax on RCM availed.
- 2) That, they have erroneously reported in Table 4 A (3) instead of 4 A (5) of GSTR-3B. Requested 10 days time for the additional submission.

In view of the submission made, the authorized representative requested the learned Appellate Joint Commissioner (ST) (FAC), Punjagutta may kindly quash the impugned orders.

Attended by



Akash Heda

17/11/2025

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Heard by



Appellate Joint Commissioner (FAC)

Punjagutta Division