



Date: 15.12.2025

To

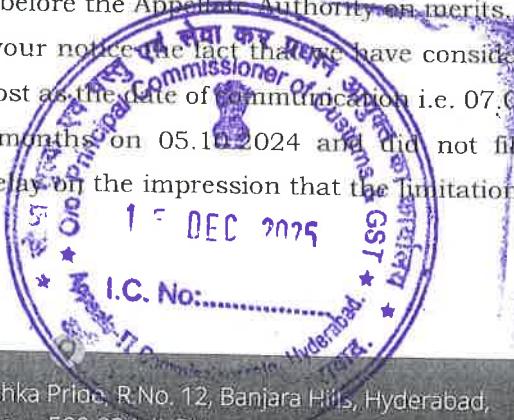
**The Joint Commissioner of Central Tax (Appeals-II),
7th Floor, GST Bhavan,
Basheerbagh, Hyderabad,
Telangana-500004**

Dear Sir,

Sub: Filing of attested copy of DRC – 07 and appeal in Form GST APL – 01.

Ref: Appeal filed online against the Order in Form GST DRC-07 Ref No. ZD360724014192N dated 01.07.2024 pertaining to **M/s. Vista Homes** bearing **GSTIN 36AAGFV2068P1ZJ**.

1. With reference to the above, we have been authorized by M/s. Vista Homes to submit an appeal against the above-referred Order and represent in the appeal proceedings before your good office and do necessary correspondence. A copy of the authorization is attached to the appeal.
2. In this regard, it is submitted that we have already filed an appeal memorandum online in Form GST APL-01 along with authorization and annexures against the above-referred order and is acknowledged vide provisional acknowledgement number AD361024001335Q dated 05.10.2024.
3. Further, we would like to bring to your notice the fact that without going into further merits of the case the above appeal was rejected on the ground that Appeal filed is time barred through Order-in-Appeal No. vide Ref. No. HYD-GST-SC-AP2-371-2025-26-GST dated 29.09.2025.
4. The Appeal filed before the Appellate authority dated 05.10.2024 was rejected as the letter of condonation for delay in filing of appeal, computing the period of delay from the date of Order-in-Original uploaded in the GST portal was not furnished. Subsequently, we have approached the Hon'ble High court to reconsider the submissions made before the Appellate Authority on merits.
5. Also, we would like to bring to your notice the fact that we have considered the date of receipt of order though post as the date of communication i.e. 07.07.2024 and filed an appeal within 3 months on 05.10.2024 and did not file any application for condonation of delay on the impression that the limitation period



4th Floor, West Block, Srida Anushka Prince, R.No. 12, Banjara Hills, Hyderabad,
Telangana - 500 034, INDIA

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www.hnallp.com

would be computed from the date we received the order-in-original through speed post from 07.07.2024. However, the order is uploaded on the GST portal on 03.07.2024 and the due date for filing the appeal is expired on 03.10.2024. Whereas the appeal is filed on 05.10.2024 resulting in a delay of 3 days. Since the delay is due to confusion in considering the date of communication and the same is not intentional.

6. The Hon'ble High court of Telangana in Para no. 5 of Writ Petition No.37318 of 2025 dated 08.12.2025 held that it is proper to allow an opportunity to prefer an application for condonation of delay before the appellate authority so that the appeal can be heard on merits.
7. In this regard, the Order-in-Appeal passed by the Joint Commissioner of Central Tax (Appeals-II), Hyderabad has been set aside, the matter is remitted back to the Appellate Authority to consider the appeal filed in accordance with law. In Para No. 6 of Writ Petition No.37318 of 2025 dated 08.12.2025 Hon'ble High Court has directed to file an application for condonation of delay within a period of two weeks from date of order 08.12.2025.
8. Further, we are hereby submitting the physical copy of the Appeal memorandum along with annexures and online filing acknowledgements for easy reference along with application for condonation of the delay in filing the appeal as the appeal is filed on 05.10.2024. Therefore, we request you to take the same on record and admit the appeal.

Kindly acknowledge the receipt of the above and post the matter for hearing at the earliest.

Thanking You,
Yours truly

For M/s. H N A & Co. LLP
Chartered Accountants
LAKSHMAN Digitally signed by
KUMAR LAKSHMAN KUMAR
KADALI KADALI
CA Lakshman Kumar K.
Partner

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Dated: 12.12.2025

To

**The Joint Commissioner of Central Tax (Appeals – II),
Hyderabad Commissionerate,
7th Floor, GST Bhavan, L.B. Stadium,
Basheerbagh, Hyderabad – 500004**

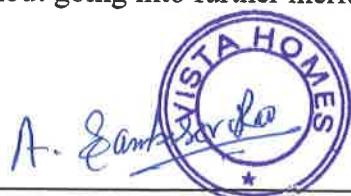
Dear Sir,

Sub: Application for condonation of delay in filing the Appeal against the Order in From GST DRC-07 vide Ref. No. ZD360724014192N dated 01.07.2024 passed for FY 2019-20

Ref:

- i. Writ Petition No.37318 of 2025 dated 08.12.2025
- ii. Order-in-Appeal vide No. HYD-GST-SC-AP2-371-2025-26-GST dated 29.09.2025.
- iii. Appeal in Form GST APL-01 vide ARN No. AD361024001335Q dated 05.10.2024.
- iv. Appeal filed against the Order in From GST DRC-07 vide Ref. No. ZD360724014192N dated 01.07.2024 and OIO. No. 02/2024-25-GST-(Adjn), DIN: 20240756YO000000BC1F dated 01.07.2024 passed FY 2019-20.
- v. Pertaining to M/s. **Vista Homes** bearing GSTIN 36AAGFV2068P1ZJ.

1. We would like to bring to your notice that we were in receipt of the above-referred Order in Form GST DRC-07 dated 01.07.2024 confirming the demand of Rs. 9,67,656/- (Rs. 4,74,350/- each under CGST and SGST, Rs. 18,956/- under IGST) passed for FY 2019-20.
2. Aggrieved by the same we have filed an appeal in Form GST APL-01 vide ARN. AD361024001335Q dated 05.10.2024 along with pre-deposit of Rs. 95,636/- through debit entry in Electronic Credit ledger in accordance with Section 107 of CGST Act, 2017.
3. In this regard, we would like to bring to your notice the fact that the Appellate authority before considering the appeal on merits, as per Para No. 8 of the Order-in-Appeal No. HYD-GST-SC-AP2-371-2025-26-GST dated 29.09.2025 held that the adjudicating authority has passed the Order dated 01.07.2024 and the appeal against the same was filed belatedly as on 05.10.2024 i.e. after the stipulated time period of three months for filing appeal as per section 107 of CGST Act 2017 and the Appeal filed is time barred and rejected the appeal without going into further merits of the case.



4. Subsequently, we have approached the Hon'ble High court of Telangana at Hyderabad to reconsider the submissions made before the Appellate Authority on merits. The appeal filed before the Appellate authority was rejected as the letter of condonation for delay in filing of appeal computing the period of delay from the date of order-in-original uploaded in the GST portal was not furnished.
5. Also, we would like to bring to your notice the fact that we did not file any application for condonation of delay on the impression that the limitation period would be computed from the date we received the order-in-original through speed post on 07.07.2024, thereby, no delay in filing the appeal. The Hon'ble High court of Telangana in Para no. 3 of Writ Petition No.37318 of 2025 dated 08.12.2025 has also mentioned the same as "*The petitioner preferred the appeal on 05.10.2024 i.e., beyond the three months period computed from the date of uploading the summary of the order on 03.07.2024. However, the petitioner did not file any application for condonation of delay on the impression that the limitation period would be computed from the date it received the order-in-original through speed post on 07.07.2024. Under this misconception, the appeal was filed and heard on merits also, but it was rejected as being time-barred. Therefore, the petitioner has assailed the impugned order*".
6. Further, in Para No. 5 of Writ Petition No.37318 of 2025 dated 08.12.2025 it is held that it is proper to allow an opportunity to prefer an application for condonation of delay before the appellate authority so that the appeal can be heard on merits.
7. In this regard, the Order-in-Appeal passed by the Joint Commissioner of Central Tax (Appeals-II), Hyderabad has been set aside and the matter is remitted to the appellate authority to consider the appeal filed before appellate authority in accordance with law and directed us that to file an application for condonation of delay within a period of two weeks from today (08.12.2025).
8. Therefore, we are herewith filing the application for condonation of the delay in filing the appeal as the appeal is filed on 05.10.2024. Thereby, there is a delay in filing the appeal by 3 days.
9. As stated above, we have considered the date of receipt of order though post as the date of communication and filed an appeal within 3 months. However, the order is uploaded on the GST portal on 03-07-2024 and the due date for filing the appeal is expired on 03-10-2024. Whereas the appeal is filed on 05-10-2024 resulting in a delay of 3 days. Since the delay is due to

Vista Homes

confusion in considering the date of communication and the same is not intentional, we humbly request your good self to consider the same and allow the application for condonation of delay.

We sincerely regret the inconvenience caused in this regard. Kindly acknowledge receipt of this letter and do the needful.

Thanking You,

Yours faithfully,

For M/s. Vista Homes



A. Sambasiva Rao
Vista Homes

Authorized Signatory

Enclosures:

- i. Writ Petition No.37318 of 2025 dated 08.12.2025
- ii. Order-in-Appeal vide No. HYD-GST-SC-AP2-371-2025-26-GST dated 29.09.2025.
- iii. Appeal in Form GST APL-01 vide ARN No. AD361024001335Q dated 05.10.2024.
- iv. Order in From GST DRC-07 vide Ref. No. ZD360724014192N dated 01.07.2024.

IN THE HIGH COURT FOR THE STATE OF TELANGANA
 AT HYDERABAD
 (Special Original Jurisdiction)
 WRIT PETITION No. OF 2025

BETWEEN

M/s. Vista Homes,
 2nd Floor, 5-4-187/3 and 4, Soham Mansion
 MG Road, Rangareddy, Telangana-500003.

Represented by its Partner,
 Soham Satish Modi, S/o. Satish Modi
 Aged 56 years, R/o. Plot No. 280, Road No. 25,
 Near Peddamma Temple, Jubilee Hills,
 Khairatabad, Banjara Hills,
 Hyderabad- 500034

... Petitioner
 -Vs-

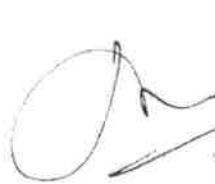
1. The Joint Commissioner of Central Taxes,
 Appeals II Commissionerate, Hyderabad Commissionerate,
 7th Floor, GST Bhavan, L.B Stadium Road,
 Basheer Bagh, Hyderabad-500004.
2. The Superintendent of Central tax,
 Ramgopalpet-III Range, Door no.2-4-416 & 417,
 Ramgopalpet, MG Road, Secunderabad- 500003.
3. Union of India,
 Ministry of Finance,
 Represented by its Secretary,
 North Block, New Delhi-110 001

... Respondents

AFFIDAVIT FILED ON BEHALF OF THE PETITIONER

I, Soham Satish Modi, S/o.Satish Modi aged 56 years, residing at Plot No.
 280, Road No. 25, Near Peddamma Temple, Jubilee Hills, Khairatabad, Banjara
 Hills, Hyderabad- 500034 do hereby solemnly affirm and sincerely state as follows:

1. I am the Partner of the Petitioner firm herein and as such I am well acquainted
 with the facts of the case. I am authorized to file this affidavit on behalf of the
 Petitioner.




VISTA HOMES
 *

Factual background:

2. The petitioner is engaged in the business of construction and sale of villas and is registered under the GST law bearing GSTIN 36AAGFV2068P1ZJ w.e.f. 01.07.2017 in the state of Telangana.
3. Respondent no.2 conducted a scrutiny of returns for the FY 2019-20 and allegedly noticed certain discrepancies. Accordingly, a notice in Form GST ASMT-10 bearing ref no. ZM360523052062D dated 23.02.2024 was issued followed by a notice in Form GST DRC-01A bearing DIN - 20240356Y000000F6EB dated 25.03.2024 (Copy enclosed as Annexure-P8& P9). This was further followed by SCN No. 07/2024-25-GST dated 04.04.2024 along with summary in Form GST DRC-01 dated 05-04-2024 (Copy enclosed as Annexure P7).
4. Thereafter, the Respondent No. 2 proceeded to pass an *ex-parte* OIO No. 02/2024-25(GST-Adjn) dated 01-07-2024 (Copy enclosed as Annexure P6) received through post on 07-07-2024 (copy of postal cover enclosed as annexure P5) while summary in Form GST DRC 07 bearing ref no: ZD360724014192N dated 03.07.2024 uploaded in GST portal.
5. Aggrieved, the petitioner filed appeal in Form APL-01 on 05.10.2024 (copy enclosed as annexure P4) treating the postal communication date for counting appeal time limit of three months and the Form APL-01 filled by the Petitioner also mentioned that the OIO was communicated on 07-07-2024. Thereafter, petitioner attended the hearing on 30.05.2025 (copy of PH record enclosed as annexure P3) and filed additional submissions on 09.06.2025 (Copy enclosed as Annexure-P2).



VISTA HOMES
* [Signature]

6. Respondent No. 1, however, passed the Order-in-Appeal bearing No. HYD-GST-SC-AP2-371-2025-26-GST dated 29.09.2025 received through post on 29.10.2025 (copy enclosed as annexure P1), summarily rejecting the appeal as time-barred. At no point of time, the first respondent either while filing appeal or thereafter including till the date of filing additional submissions, no defect or questions were raised about delayed filing of the appeal.

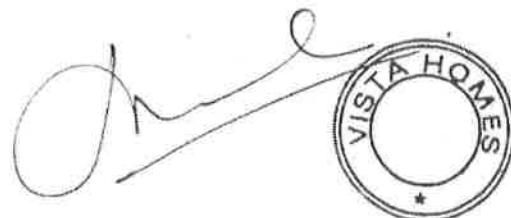
7. Aggrieved with the impugned Order-in-appeal, which is without jurisdiction, passed in violation of principles of natural justice, contrary to facts, law, and evidence, apart from being contrary to a catena of judicial decisions and beset with grave and incurable legal infirmities, the Petitioner is filing this Writ Petition before this Hon'ble High Court invoking the extraordinary jurisdiction under Article 226 of the Constitution of India on the following grounds which are without prejudice to one another.

GROUNDS

Arbitrary rejection of appeal as Time-Barred in Violation of Principles of Natural Justice

8. Petitioner submits that the impugned Order-in-Appeal is ex-facie unsustainable as it has been passed in complete violation of the principles of natural justice. The petitioner filed the appeal on 05.10.2024, and at no stage either at the time of filing, during scrutiny of the appeal papers, or thereafter was any objection regarding limitation ever communicated to the petitioner.

9. The petitioner duly appeared for the personal hearing on 30.05.2025 even at the time of the personal hearing, the Appellate Authority did not raise any issue

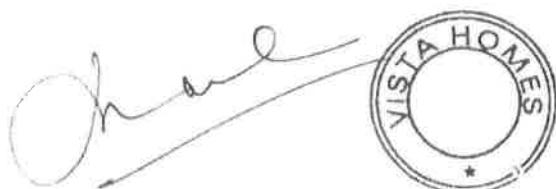

 A handwritten signature in black ink, appearing to read 'J. M.', is written over a circular official stamp. The stamp has 'VISTA HOMES' written around the perimeter and a small asterisk (*) at the bottom center.

relating to delay or limitation, nor did it call upon the petitioner to offer an explanation or file a condonation request. The petitioner not only attended the hearing but also submitted detailed additional submissions on 09.06.2025, addressing every issue raised in the appeal proceedings. The conduct of the authority created a legitimate expectation that the appeal had been admitted and would be considered on merits.

10. However, nearly one year from the date of filing the appeal and four months of hearing, the Appellate Authority, for the first time, raised the issue of limitation while passing the impugned OIA and rejected the appeal as time-barred, without granting any opportunity to the petitioner to explain or seek condonation of even the alleged delay. Such rejection without notice is arbitrary, contrary to fair procedure, and vitiates the impugned order.

11. More importantly, the appeal was filed *within* the statutory period of 3 months under Section 107(1) of the CGST Act. The Order-in-Original dated 03.07.2024 was communicated to the petitioner only on 07.07.2024 through post, and the appeal filed on 05.10.2024 was well within three months limitation period, which expired only on 07.10.2024. Therefore, there was no delay whatsoever, and the finding of the Appellate Authority that the appeal was time-barred is factually incorrect, legally untenable, and demonstrates complete non-application of mind.

12. By rejecting an appeal that was filed within the statutory limitation period, and by doing so without notice or opportunity, the Appellate Authority has acted contrary to the statutory scheme of Section 107, the principles of natural justice,



and settled jurisprudence. The impugned order, being arbitrary, illegal, and passed without jurisdiction, is liable to be set aside.

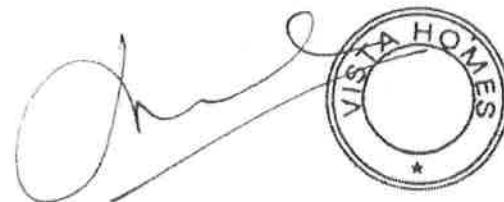
The Form DRC-07 and Form DRC-01 is unsigned and has no legal sanctity

13. The petitioner submits that the impugned show cause notice in Form GST DRC-01 dated 05.04.2024 and impugned order in Form GST DRC-07 bearing reference no. ZD360724014192N dated 03/07/2024 was not signed either physically or digitally. Pertinently, no such authentication is done by affixing the E signature. Accordingly, impugned order should be set aside on this ground alone. Unless SCN/order uploaded is signed, the same has no legal sanctity as held by this Hon'ble High Court in **Bigleap Technologies and Solutions Pvt. Ltd. vs. State of Telangana 2025 (98) G.S.T.L. 72 (Telangana)**.

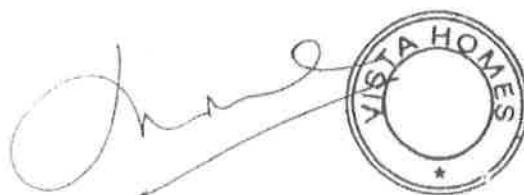
14. Petitioner further submits that the prescribed forms viz., Form GST DRC-01 contains field for 'signature'. Similar mandate is there for various forms of notices/orders prescribed under registration rules and also other rules like Refund, Assessment. Thus, the law intends and mandates for the affixing of the signature on the orders uploaded in GST portal.

No proper verification of documents was done by the respondent no.1, therefore, violation of principles of natural justice

15. Alleged excess availment of ITC of Rs. 2,35,488 based on comparison of GSTR-3B and GSTR-2A for FY 2019-20: The impugned order proceeds on an incorrect factual and legal premise that the Appellant availed excess ITC merely because certain invoices were not reflected in GSTR-2A. The Appellant submits that there is no excess availment of ITC for FY 2019-20.



16. The Appellant has availed ITC in table 4(C) of GSTR-3B after adjusting reversals in table 4(B)(2), strictly based on invoices received from registered suppliers and in compliance with section 16(2) of the CGST Act. The correct comparison must therefore be between net ITC availed in GSTR-3B and net eligible ITC reflected in GSTR-2A.
17. This difference of Rs. 2,13,673 (not Rs. 2,35,488) pertains to invoices which were not reflected in GSTR-2A but were fully supported by valid tax invoices and payment proofs. Declarations from the relevant suppliers confirming tax payment and supply have been furnished. Therefore, the ITC cannot be denied. Further, during FY 2019-20, Rule 36(4) permitted additional ITC of 20 percent for the period 9.10.2019–31.12.2019 and 10 percent for the period 1.1.2020–31.12.2020. The Appellant's claim is well within the permissible limits.
18. The CBIC Circular No. 193/05/2023-GST dated 17.07.2023 clarifies that for FY 2019-20, ITC cannot be denied solely due to GSTR-2A mismatch and proper reconciliation must be accepted. The impugned order mechanically treats mismatch as excess availment without examining the Appellant's supporting documents, which is contrary to the Circular and settled jurisprudence including Arise India (Delhi HC), LGW Industries (Calcutta HC), and several similar rulings which hold that recipient cannot be penalised for supplier default in the absence of fraud or collusion. Thus, the demand of Rs. 2,35,488 under this issue is factually incorrect, legally unsustainable, and liable to be dropped.



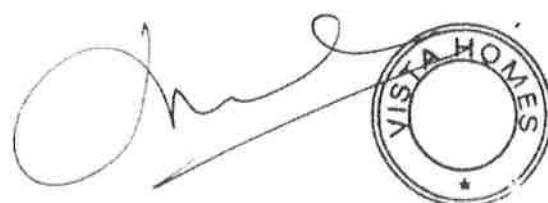
19. ITC of Rs. 8,640 pertaining to suppliers who allegedly did not file GSTR-3B: The order alleges that ITC from two suppliers totalling Rs. 8,640 is irregular since their GSTR-3B for the relevant period was not filed. This reasoning is unsustainable.

20. Section 16(2)(c) does not shift the burden upon the recipient to ensure filing of returns by suppliers. Multiple courts including Delhi HC in Arise India, Madras HC in D.Y. Beathel, Calcutta HC in LGW Industries, Karnataka HC in M/s. Onyx India, and Telangana HC in Aastha Enterprises have held that unless connivance or fraud by the recipient is proved, ITC cannot be denied merely because the supplier defaulted in filing GSTR-3B.

21. The Appellant has valid tax invoices, has received the goods, and has made full payment including tax to the suppliers. The department has not undertaken any verification of the supplier nor established any fraud or collusion. Therefore, ITC cannot be denied solely on the ground of supplier non-filing. Hence, the demand of Rs. 8,640 is liable to be dropped.

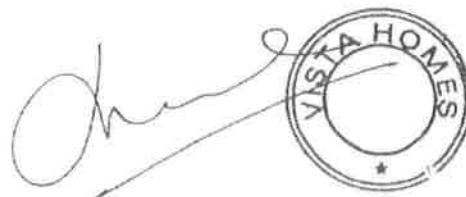
22. Alleged non-payment of late fee for delayed filing of GSTR-1, GSTR-3B and GSTR-9 for FY 2019-20: The impugned order alleges that the Appellant has not discharged late fee of Rs. 11,300 (CGST 5,650 + SGST 5,650) towards delayed filing of GSTR-1, GSTR-3B and GSTR-9 for FY 2019-20.

23. The Appellant respectfully submits that the late fee has already been fully paid through DRC-03 vide ARN No. AD361024000592N dated 03.10.2024. This payment pertains exclusively to the late fee for FY 2019-20. A copy of the DRC-03 challan is enclosed as Annexure P10. Accordingly, the allegation that late fee



remains unpaid is factually incorrect and the proceedings initiated in this regard deserve to be dropped.

24. Non-reversal of ITC under Rule 42 and 43 amounting to Rs. 7,12,228: The impugned order has treated the amount reported under Table 3.1(c) of GSTR-3B ("Other Outward Supplies – Nil Rated / Exempted") as exempt supply and has invoked Rule 42 to compute ITC reversal. The Appellant submits that this treatment is incorrect for the following reasons:
25. The amount of Rs. 55,74,251 represents sale consideration received towards sale of villas after receipt of occupancy certificate (OC). Post-OC sale of constructed property amounts to sale of immovable property. Sale of immovable property is neither a supply of goods nor a supply of services as per Entry 5 of Schedule III of CGST Act.
26. A transaction which is neither supply of goods nor supply of services cannot be treated as exempt supply under Section 17(2) read with Section 17(3). Schedule III activities are excluded from the scope of "exempt supply" by virtue of the Explanation to Section 17(3). Therefore, the amount reported under 3.1(c) does not represent exempt supplies, but only non-GST (Schedule III) transactions.
27. When there is no exempt supply, Rule 42 cannot be invoked and no reversal of common ITC is warranted.
28. Section 7(2) of the CGST Act clearly provides that activities specified in Schedule III shall be treated "neither as supply of goods nor as supply of services". Sale of



land and sale of building after receipt of completion certificate are covered under Entry 5 of Schedule III.

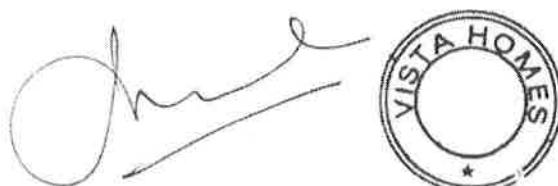
29. Section 17(3) includes sale of land and sale of building only for the purpose of computing value of exempt supply except where the activity falls under Schedule III. Explanation to Section 17(3) categorically excludes Schedule III activities from the meaning of exempt supply.

30. Post-completion sale of villas falls under Schedule III; hence it is not supply at all. Rule 42 applies only when credit is common for taxable and exempt supplies. Where there are no exempt supplies, the Rule does not apply.

31. Thus, the impugned order has incorrectly assumed that reporting the value under 3.1(c) automatically makes it exempt. GSTR-3B categorisation is only a summary reporting requirement and cannot override statutory definitions under Sections 7 and 17. Since the sale of villas after OC is not a supply under Section 7 read with Schedule III, the reported amount cannot be treated as exempt supply. Consequently, the Rule 42 reversal computed on this basis is illegal and deserves to be deleted in entirety.

Only efficacious remedy is to file the present Petition:

32. The Petitioner submits that there is no efficacious or alternative remedy available as the impugned order is passed without jurisdiction, authority of law and being violative of principles of natural justice. The Petitioner has been left with no other efficacious alternative remedy but to challenge the impugned order by way of this writ petition.

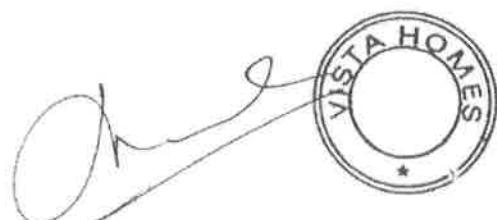


33. The petitioner respectfully submits that the instant case squarely falls under the exception to alternative remedy and fit case for entertaining the discretion of Hon'ble High court to invoke writ jurisdiction under Article 226. Hence, the Petitioner prays to the Hon'ble High Court to set aside the impugned order.

34. The Petitioner has not filed any other writ petition in this or any other court in regard to matters in issue in the present writ petition. The Petitioner has no effective alternative remedy except to approach the Hon'ble High Court under Article 226 of the Constitution of India.

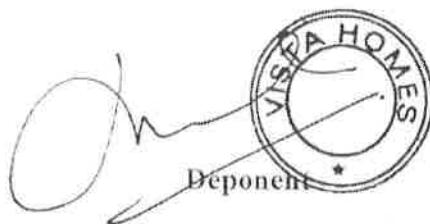
35. The entire cause of action has arisen within the jurisdiction of this Hon'ble Court. This Hon'ble Court, therefore, has jurisdiction to entertain, try and dispose of this petition.

36. For the above reasons, it is humbly prayed that the Hon'ble High Court may be pleased to issue a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that impugned Order in appeal no.HYD-GST-SC-AP2-371-2025-26-GST dated 29.09.2025 passed by the Respondent No. 1 under the provisions of CGST/TGST Act. 2017 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and/or to pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.



A handwritten signature in black ink, appearing to read 'Anil', is positioned to the left of a circular official stamp. The stamp has 'VISTA HOMES' written around the perimeter and a small star symbol at the bottom center.

Pending disposal of the writ petition, it is humbly prayed that this Hon'ble Court may be pleased to stay operation of impugned Order in appeal no.HYD-GST-SC-AP2-371-2025-26-GST dated 29.09.2025 passed by the Respondent No.1 and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.



Solemnly affirmed and signed
on this the 30 day of December 2025
Hyderabad

BEFORE ME

ADVOCATE/HYDERABAD

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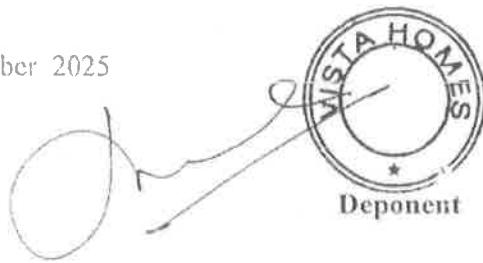
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VERIFICATION STATEMENT

I, Soham Satish Modi, S/o.Satish Modi aged 56 years, residing at Plot No. 280, Road No.25, Near Peddamma Temple, Jubilee Hills, Khairatabad, Banjara Hills, Hyderabad- 500034, do hereby verify that the facts stated above in the Affidavit filed on support of the writ petition as true and correct to the best of my knowledge, information and belief.

Verified on this the 30 day of December 2025

V. Gayathri
COUNSEL FOR THE PETITIONER



PRIMARY DETAILS

Main Number	WP 37318/2025	SR Number	WPSR 55477/2025
CNR No.	HBHC010744582025		
Petitioner	M/s. Vista Homes	Respondent	The Joint Commissioner of Central Taxes
Petitioner Advocate	M/S P V PRASAD ASSOCIATES	Respondent Advocate	DOMINIC FERNANDES (senior standing counsel for CBI(C)
Case Category	NON-SERVICE	District	HYDERABAD
Filing Date	04/12/2025	Registration Date	04/12/2025
Listing Date	08/12/2025	Case Status	DISPOSED Click here to see the Order
Disposal Date	08-12-2025	Type	DISPOSED OF NO COSTS
Purpose	FOR ADMISSION (FRESH MATTERS)		
Hon'ble Judges	The Honourable The Chief Justice APARESH KUMAR SINGH, The Honourable Sri Justice G.M. MOHIUDDIN		

CATEGORY

Category	WP	Sub Category	GST
Sub Sub Category	-		

IA DETAILS

IA Number	Filing Date	Advocate	Misc Type	Status	Prayer	Order Date	Order
IA 1/2025	2025-12-04	M/S P V PRASAD ASSOCIATES	Stay Petition	Disposed	IA PRAYER	2025-12-08	

VAKALATI

Advocate Code	Advocate Name	P/R No.	Remarks
1490	N BHUJANGA RAO Deputy Solicitor General of India	3(R)

PRAYER

to issue a writ order or direction more particularly one in the nature of writ of mandamus declaring a That impugned Order in appeal no HYDGSTSCAP2371 202526GST dated 29 09 2025 passed by the Respondent No I under the provisions of CGST/TGST Act 2017 as being void arbitrary illegal without jurisdiction without authority of law apart from being violative of Articles 14 191g and 265 of the Constitution of India

PETITIONER(S)

S.No	Petitioner(S) Name
1	M/s Vista Homes 2nd Floor 54187/3 and 4 Soham Mansion MG Road Rangareddy Telangana500003 Represented by its Partner Sohem Satish Modi S/o Satish Modi Aged 56 years R/o Plot No 280 Road No 25 Near Peddamma temple Jubilee Hills Khairatabad Banjara Hills Hyderabad500034

RESPONDENT(S)

R.No	Respondent(S) Name
1	The Joint Commissioner of Central Taxes Appeals II Commissionerate Hyderabad Commissionerate 7th Floor GST Bhavan LB Stadium Road Basheer Bagh Hyderabad500004
2	The Superintendent of Central tax RamgopalpetIII Range Door no 24416 and 417 Ramgopalpet MG Road Secunderabad 500003
3	Union of India Ministry of Finance Represented by its Secretary North Block New Delhi110 001

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.37318 of 2025

Dated: 08.12.2025

Between:

M/s. Vista Homes

...Petitioner

and

The Joint Commissioner of Central Taxes,
Appeals II Commissionerate, Hyderabad Commissionerate,
7th Floor, GST Bhavan, L.B.Stadium,
Basheer Bagh, Hyderabad – 500 004,
and two others.

...Respondents

ORDER:

Heard Sri P.Venkata Prasad, learned counsel representing M/s. P.V.Prasad Associates, appearing for the petitioner and Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appearing for respondents No.1 and 2.

2. The appeal filed by the petitioner against the order-in-original has been dismissed by an order dated 29.09.2025 (Annexure P.1) on the ground that the appeal is time-barred.

3. The order-in-original was passed on 01.07.2024. DRC 07 is dated 03.07.2024. The proceedings relate to the year 2019-2020. The petitioner preferred the appeal on 05.10.2024 i.e., beyond the three months period computed from the date of uploading the summary of the order on 03.07.2024. However, the petitioner did not file any application for condonation of delay on the impression that the limitation period would be computed from the date it received the order-in-original through speed post on 07.07.2024. Under this misconception, the appeal was filed and heard on merits also, but it was rejected as being time-barred. Therefore, the petitioner has assailed the impugned order.

4. Learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appearing for respondents

No.1 and 2 submits that counted from the date of uploading the summary of the order in DRC 07, the appeal was delayed by two days beyond three months period, but for condonation of which no application was filed. Therefore, the appellate authority dismissed the appeal. Section 107(4) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as, "the Act"), prescribes for the aggrieved person to show sufficient cause for presenting the appeal beyond the period of three months.

5. Upon consideration of the rival submissions of the parties, we are of the view that the petitioner, under a misconception, did not file the application for condonation of delay along with the memo of appeal in Form APL-01 computing the period of delay from the date of receipt of the order-in-original through speed post. The provisions of Section 169 of the Act however provide that uploading on the portal is also valid service. In such circumstances, it is proper to allow the petitioner an opportunity to prefer an application for condonation of delay before the appellate authority so that the appeal can be heard on merits if the

delay is sufficiently explained. Delay is also not beyond the period of three months + one month as provided under Section 107(4) of the Act, which cannot be condoned.

6. Therefore, the impugned order-in-appeal is set aside. The matter is remitted to the appellate authority to consider the appeal in accordance with law. The petitioner shall file an application for condonation of delay within a period of two weeks from today.

7. The writ petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

APARESH KUMAR SINGH, CJ

G.M.MOHIUDDIN, J

08.12.2025
vs



केन्द्रीय सीमा शुल्क एवं केन्द्रीय कर आयुक्त का कार्यालय (अपील्स-II)
 सातवा तल, जी.एस.टी.भवन, एल.बी.स्टेडियम रोड, बशीरबाग, हैदराबाद - 500004
**OFFICE OF THE COMMISSIONER OF CUSTOMS & CENTRAL TAX
 APPEALS-II HYDERABAD COMMISSIONERATE**
7th Floor, GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500004
Ph: 040-23234219 / e-Mail: cgst.hydappeals2@gov.in

अपील आदेश Appeal No.385/2024(SC)GST
 Order-in-Original No.02/2024-25-GST-Adjn dated:01-07-2024
 DIN: 20250956DN000000AD05

/170

अपील आदेश ORDER - IN - APPEAL No. HYD-GST-SC-AP2-371-2025-26-GST

तारीख Date. 29.09.2025

जारीकर्ता: श्री श्रीचरण कूटिकुप्पला, आईआर एस, संयुक्त आयुक्त, केन्द्रीय कर व जी.एस.टी. (अपील्स-II)

Passed by: Sri. Sricharan Kootikuppala, IRS. Joint Commissioner of Central Tax & GST
 (Appeals-II)

उद्देशिका / P R E A M B L E

1.	जिस व्यक्ति को यह प्रति जारी की जाती है, उस व्यक्ति के निजी उपयोग के लिए निशुल्क दी जाती है।
	This copy is granted free of cost for the private use of the person to whom it is issued.
2.	इस आदेश से व्यक्ति कोई भी व्यक्ति वस्तु एवं सेवा कर नियम, 2017 के नियम 110 के साथ पठित केन्द्रीय वस्तु एवं रोगा कर अधिनियम 2017 की धारा 112 (1) के तहत इलेक्ट्रॉनिक या अन्य माध्यम से, केन्द्रीय वस्तु एवं सेवा कर अधिनियम 2017 की धारा 109 के तहत गठित उपयुक्त अपीलीय न्यायाधिकरण के राज्य / क्षेत्र के क्षेत्राधिकार के खंड पीठ में उन मामलों में, जिनमें 'आपूर्ति' की जगह, विवाद-ग्रस्त विषयों में से एक न हो, अपील दायर कर सकता है। जहां 'आपूर्ति' की जगह विवादित मामलों में से एक है, अपील, उपरोक्त धारा 109 के तहत गठित राष्ट्रीय / क्षेत्रीय खंडपीठ के समक्ष दायर की जाए। जिस आदेश के विरुद्ध अपील दायर की जा रही है उसे अपीलकर्ता को संप्रेषित करने की तिथि से 3 (तीन) माह के अंदर अपील जीएसटी एपीएल-05 फॉर्म में दायर की जानी चाहिए। आदेश की एक प्रमाणित प्रति, यदि लागू हो तो नियम 110 (5) के अंतर्गत विहित शुल्क तथा अन्य सांगत दस्तावेज़ संलग्न करते हुए, अपील पर नियम 26 के तहत विनिर्दिष्ट तरीके से हस्ताक्षर किए जाएं।
	Any person aggrieved by this order, may under Section 112(1) of the Central Goods and Services Tax (CGST) Act 2017, read with Rule 110 of the CGST Rules, 2017; file an appeal electronically or otherwise, to the appropriate State / Area Bench of the Appellate Tribunal constituted under Sec 109 of the CGST Act 2017 in cases not involving 'place of supply' as one of the disputed issues. Where the 'place of supply' is one of the disputed issues, the appeal shall be filed with the National / Regional bench constituted under the said Sec 109. The appeal should be filed in Form GST APL-05 within 3(three) months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal. The appeal shall be signed in the manner specified under Rule 26, enclosing a certified copy of the order, the prescribed fee under Rule 110(5) if applicable, and any other relevant documents.
3.	वस्तु एवं सेवा कर नियम, 2017 के नियम 111 के साथ पठित केन्द्रीय वस्तु एवं सेवा कर अधिनियम 2017 की धारा 112 (3) के तहत आयुक्त द्वारा प्राधिकृत अधिकारी इलेक्ट्रॉनिक या अन्य माध्यम से, केन्द्रीय वस्तु एवं सेवा कर अधिनियम 2017 की धारा 109 के तहत गठित अपीलीय न्यायाधिकरण के राज्य / क्षेत्र के क्षेत्राधिकार के खंड पीठ में उन मामलों में, जिनमें 'आपूर्ति' की जगह, विवाद-ग्रस्त विषयों में से एक न हो, अपील दायर कर सकता है। जहां 'आपूर्ति' की जगह विवादित मामलों में से एक है, अपील, उपरोक्त धारा 109 के तहत गठित राष्ट्रीय / क्षेत्रीय खंडपीठ के समक्ष दायर की जाए। जिस आदेश के विरुद्ध अपील दायर की जा रही है उसे जारी करने की तिथि से 6 (छः) माह के अंदर अपील जीएसटी एपीएल-07 फॉर्म में दायर की जानी चाहिए। अपील के साथ आदेश की प्रमाणित प्रति एवं अन्य संगत दस्तावेज़ संलग्न हों। विभागीय अपील के प्रत्यक्षेप, वस्तु एवं सेवा कर अधिनियम 2017 की धारा 112 (5) के साथ पठितनियम 110 (2) के अनुसार जीएसटी एपीएल-06 फॉर्म में इसके सम्बोधन के 45 दिनों के अंदर दायर किए जाएं और इस पर नियम 26 में विनिर्दिष्ट तरीके से हस्ताक्षर किए जाएं।

	<p>The officer authorized by the Commissioner under Sec 112(3) of the CGST Act 2017, read with Rule 111 of the CGST Rules, 2017; file an appeal electronically or otherwise, to the State / Area Bench of the Appellate Tribunal constituted under Sec 109 of the CGST Act 2017 in cases not involving 'place of supply' as one of the disputed issues. Where the 'place of supply' is one of the disputed issues, the appeal shall be filed with the National / Regional bench constituted under the said Sec 109. The appeal should be filed in Form GST APL-07 within 6 (six) months of the date of issuance of the disputed order. The appeal shall enclose a certified copy of the order, and any other relevant documents. The cross objections to the departmental appeal shall be filed within 45 days of communicating it, in Form GST APL-06 in terms of Rule 110(2) read with Sec 112(5) of the CGST Act 2017 and signed in the manner specified in Rule 26.</p>
	<p>रेवेन्यू बार एसोसिएशन के मामले में मद्रास उच्च न्यायालय के आदेश के मद्देनजर अपीलीय न्यायाधिकरण का गठन नहीं किया गया है। v. भारत संघ और इसलिए अपील उस तारीख से तीन महीने के भीतर दायर करने में उत्पन्न होने वाली कठिनाई को दूर करने के लिए, सरकार ने परिषद की सिफारिशों पर, केंद्रीय माल और सेवा कर (कट्टिनाइयों का नौला निवारण) आदेश, 2019 दिनांक 03.12.2019 जारी किया है। उक्त आदेश के माध्यम से यह प्रावधान किया गया है कि ट्रिप्यूनल में अपील आदेश के संचार की तारीख या जिस तारीख को राष्ट्रपति या राज्य अध्यक्ष, के रूप में तीन महीने (सरकार द्वारा अपील के मामले में छह महीने) के भीतर की जा सकती है। अपीलीय न्यायाधिकरण के कार्यालय में प्रवेश करने की स्थिति में, जो भी बाद में हो।</p>
	<p>(ii) The appellate tribunal has not been constituted in view of the order by Madras High Court in case of Revenue Bar Assn. v. Union of India and therefore the appeal cannot be filed within three months from the date on which the order sought to be appealed against is communicated. In order to remove difficulty arising in giving effect to the above provision of the Act, the Government, on the recommendations of the Council, has issued the Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019. It has been provided through the said Order that the appeal to tribunal can be made within three months (six months in case of appeals by the Government) from the date of communication of order or date on which the President or the State President, as the case may be, of the Appellate Tribunal enters office, whichever is later.</p>
4.	<p>धारा 112 (8) के अनुसार, धारा 112 (1) के तहत तब तक कोई अपील दायर नहीं की जाएगी जबतक अपील करती है। (ए) आक्षेपित आदेश से उत्पन्न कर, ब्याज, फाइन, शुल्क व जुर्माना के उस अंश का, जो उसके द्वारा स्वीकार किया गया है तथा (बी) उक्त आदेश, जिसके संबंध में अपील दायर की गई है, से उत्पन्न धारा 107(6) के अंतर्गत प्रदत्त राशि के अतिरिक्त, विवादित कर की शेष राशि के 20% का पूरा भुगतान नहीं किया हो।</p>
	<p>In terms of Sec 112(8), no appeal shall be filed under Sec 112(1) unless the appellant has paid (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him, and (b) a sum equal to 20% of the remaining amount of tax in dispute, in addition to the amount paid under Sec 107(6), arising from the said order, in relation to which the appeal has been filed.</p>
5. (i)	<p>धारा 112 (1) के तहत आवेदन पत्र के साथ रुपए 5 मूल्य (केवल पांच रुपये) का गैर न्यायिक न्यायालय शुल्क टिकट हो। नियम 110 (5) के साथ पठित धारा 112 (10) के अनुसार अपीलीय प्राधिकरण के समक्ष अपील / अपील प्रत्यावर्तन हेतु प्रस्तुत आवेदन के साथ अधिकतम रु. पच्चीस हजार रुपये के अधिकान कर / इनपुट टैक्स क्रेडिट के प्रति एक लाख रुपए के लिए रु. एक हजार का शुल्क या कर या इनपुट टैक्स क्रेडिट में अंतर या जिस आदेश के विरुद्ध अपील की जा रही है उसमें निर्धारित फाइन, शुल्क या जुर्माना लगाया जाए।</p>
	<p>The application under Sec 112(1) shall bear a non-judicial court fee stamp of value Rs.5 (Rupees Five only). In terms of Sec 112(10) read with Rule 110(5), an application for appeal / restoration of appeal before the Appellate Tribunal shall be accompanied by a fee of One thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of twenty five thousand rupees</p>
5. (ii)	<p>उपरोक्त धारा 112 की उप धारा (5) में संदर्भित कुल प्रत्याक्षेपों के ज्ञापन के संबंध में कोई शुल्क देय नहीं होगा।</p>
	<p>No fee is payable in respect of the Memorandum of Cross Objections referred to in sub-sec (5) of Sec 112 ibid.</p>
5. (iii)	<p>धारा 112(3) के अंतर्गत, आयुक्त द्वारा अधिकृत अधिकारी द्वारा दायर किए जाने वाले आवेदन के मामले में कोई शुल्क देय नहीं होगा।</p>
	<p>No fee is payable in case of an application filed by the officer authorized by the Commissioner to file an appeal under Sec 112(3).</p>
6.	<p>केन्द्रीय वस्तु एवं सेवा कर अधिनियम, 2017 में निहित उक्त एवं अन्य संबंधित मामलों को नियंत्रित करने वाले प्रावधानों और इनके तहत बनाए गए नियम / जारी की गई अधिसूचनाओं की ओर ध्यान आकर्षित किया जाता है।</p>

	Attention is invited to the provisions governing these and other related matters, contained in the Central Goods & Services Act, 2017 and the rules made / notifications issued thereunder, for compliance.
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Appellant	M/s. Vista Homes, 2nd floor, 5-4-187/3, & 4, Soham Mansion, MG Road, Secunderabad, Telangana - 500003.
Respondent	The Superintendent of Central Tax, Ramgopalpet-III GST Range, Secunderabad Division, Secunderabad GST Commissionerate.

M/s. Vista Homes, 2nd floor, 5-4-187/3, & 4, Soham Mansion, MG Road, Secunderabad, Telangana – 500003 GSTIN:36AAGFV2068P1ZJ (here in after referred to as "the appellant") have filed an appeal bearing No.385/2024 (SC)GST dated 05.10.2024 against the Order-in-Original No.02/2024-25-GST dated:01.07.2024 (DRC-07 dt.03.07.2024) (hereinafter referred to as "the impugned order" or OIO) passed by The Superintendent of Central Tax, Ramgopalpet-III GST Range, Secunderabad Division, Secunderabad GST Commissionerate. (Hereinafter referred to as the "Original Adjudicating Authority" or OAA).

BRIEF FACTS OF CASE:

2. The Show Cause Notice (SCN) dated 25.03.2024 was issued to the appellant for the years 2018-19 on the following issues –

S.No.	Issue	IGST (Rs.)	CGST(Rs.)	SGST(Rs.)	TOTAL
1	Excess availment of ITC w.r.t. GSTR 2A Vs.3B for the period 2019-20	17,008/-	1,09,240/-	1,09,240/-	2,35,488/-
2	Non-payment of late fee on delayed filing of GSTR-1, GSTR-3B & GSTR-9 for the FY 2019-20	0	5,650/-	5,650/-	11,300/-
3	Ineligible ITC availed i/r/o invoices issued by the suppliers who have not filed their GSTR-3B returns for the relevant tax period	0	4,320/-	4,320/-	8,640/-
4	Non-reversal of ITC in accordance with the provisions of Rule 42 & 43 of CGST Rules, 2017 for the period 2019-20	1,980/-	3,55,140/-	3,55,140/-	7,12,228/-

After following the due procedure, the adjudicating authority passed the impugned order as tabulated below –

S.No	Issue	TOTAL GST	ORDER
1	Excess availment of ITC w.r.t. GSTR 2A Vs.3B for the period 2019-20	2,35,488/-	Confirmed GST demand, interest & imposed penalty of Rs.41,848/- (Rs.20,000/-IGST, Rs.10,924/-CGST & Rs.10,924/-SGST) u/s.73
2	Non payment of late fee on delayed filing of GSTR-1, GSTR-3B & GSTR-9 for the FY 2019-20	11,300/-	Confirmed demand of late fee
3	Ineligible ITC availed i/r/o invoices issued by the suppliers who have not filed their GSTR-3B returns for the relevant tax period	8,640/-	Confirmed GST demand, interest & imposed penalty of Rs.20,000/- (Rs.10,000/-CGST & Rs.10,000/-SGST) u/s.73
4	Non-reversal of ITC in accordance with the provisions of Rule 42 & 43 of CGST Rules, 2017 for the period 2019-20	7,12,228/-	Confirmed GST demand, interest & imposed penalty of Rs.91,028/- (Rs.20,000/- IGST, Rs.35,514/-CGST & Rs.35,514/- SGST) u/s.73

GROUNDS OF APPEAL:

3. Having been aggrieved by the impugned order, the appellant filed the present appeal inter-alia on the grounds that –

- (i) In respect of Excess availment of ITC w.r.t. GSTR 2A Vs.3B for the period 2019-20 - they have inter alia submitted that they are rightly eligible for ITC and ITC cannot be denied merely due to non-reflection of invoices in GSTR-2A as all the conditions specified under Sec.16 of CGST Act, 2017 has been satisfied;
- (ii) In respect Non-payment of late fee on delayed filing of GSTR-1, GSTR-3B & GSTR-9 for the FY 2019-20 - that they have paid the late fee of Rs.11,300/- vide DRC-03 dt. 03.10.2024 (enclosed copy for ready reference) and requested to drop the proceedings in this regard;
- (iii) In respect of Ineligible ITC availed i/r/o invoices issued by the suppliers who have not filed their GSTR-3B returns for the relevant tax period – they have inter alia submitted that they should not be restricted from availing credit owing to the suppliers failure to discharge their tax obligations to the government; that having duly fulfilled the responsibility by remitting

taxes to the suppliers and rightfully availing the credit, the appellants should not be restricted in claiming the ITC;

(iv) In respect of Non-reversal of ITC in accordance with the provisions of Rule 42 & 43 of CGST Rules, 2017 for the period 2019-20 – they have inter alia submitted that the exempt supply of Rs.55,74,251/- pertains to sale of villas after issuance of completion certificate; that sale of villas is neither supply of goods nor supply of services as per Schedule III of CGST Act, 2017 and the same cannot be treated as an exempted supply for the purpose for reversal of ITC under Rule 42 of CGST Rules, 2017.

PERSONAL HEARING:

4. Shri P.Manikanta, Authorised Representative appeared for Personal Hearing on 30.05.2025. He explained the submissions made in the appeal memo and requested 7 days' time for further submissions and requested to allow the appeal.

The appellants made further submissions on 09.06.2025.

FINDINGS: -

5. I have examined the submissions made by the appellants in the appeal memorandum and during & after the personal hearing along with the impugned order. Before going into the merits of the case I noticed that, in this case the original adjudicating authority has issued the Order-In-Original dt. 01.07.2024 (received by the appellant vide DRC-07 dt. 03.07.2024) and the appeal was filed belatedly on 05.10.2024 i.e. after the stipulated time period of three months for filing appeal as per section 107 of CGST Act 2017.

6. I have perused Section 107(4) of CGST ACT which prescribes the time limit for filing the appeal; same is reproduced here under;

The Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months or six months, as the case may be, allow it to be presented within a further period of one month.

7. As per the above Section, the appellate authority may allow the appeal to be filed within a further period of one month, which makes it to four months in total, only if sufficient cause is presented. Here in the instant case, the appellant hasn't submitted any reasons for the delay in presenting the appeal memorandum within the prescribed period of 3 months so as to

consider the matter for condonation of delay. Hence, I have no alternative but to consider the appeal petition as being time barred. Therefore, without going into further merits of the case, I hereby reject the appeal on the grounds of being time barred.

In the light of the above discussions, I pass the following order.

ORDER

The appeal filed by the appellant is rejected as discussed above.

b. L. S.

श्रीचरण कूटिकुप्पला) / (SRICHARAN KOOTIKUPPALA)
संयुक्त आयुक्त (अपील- II) / JOINT COMMISSIONER (APPEALS-II)

श्रीचरण/ SRICHARAN KOOTIKUPPALA
संयुक्त आयुक्त/Joint Commissioner
केन्द्रीय कर/Central Taxes
गोपनीय आयुक्तालय/Appeals-II Commissionerate
हैदराबाद/Hyderabad

To

M/s. Vista Homes, 2nd floor, 5-4-187/3, & 4, Soham Mansion, MG Road, Secunderabad, Telangana - 500003. (By Speed post & Through Portal).

2. The Superintendent of Central Tax, Ramgopalpet-III GST Range, Secunderabad Division, Secunderabad GST Commissionerate.

Copy Submitted to:

1. The Pr.Commissioner of Central Tax, Secunderabad GST Commissionerate, (Review section).
2. The Commissioner, SGST, Commercial Tax Building, Opp. Gandhi Bhavan, Nampally, Hyderabad-500001 (As per Section 107(15) of the CGST Act, 2017).

Copy to:

Master Copy file.

EMS SPEED POST
A/c. No: 1742
Customer ID: 200 000 1681

आटर स्टकार सेवार्थ
ON INDIA GOVERNMENT SERVICE



स्पीड पोस्ट
SPEED POST



From
Office of the Commissioner of
Customs & Central Tax
Appeals, II Commissionerate
7th Floor, GST Bhavan, L.B. Stadium Road
Bashirpagh, Hyderabad-500 004.

To: Mr. Vista Homes,
2nd floor, 5-4-187/3,
Ond 4, Golam Mawla
Mh Road, Secunderabad
Telangana = 500003,



29
W.C. 26. 3. 26.
REINDECK 10. 5. 1905



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

सातवाहन, जी.एस.टी.भवन, एल.वी.स्टेडियमरोड, वशीमवाग, हैदराबाद, पिन - 500004

**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.

Ph: 040-23234219/ e-Mail: cgst.hydappeals2@gov.in

अपीलस Appeal No. 385/2024(SC)GST

Date: 30.05.2025

Appeal against the OIO No. 02/2024-25-GST-Adjn dt. 01.07.2024

Name of the Assessee: M/s Vista Homes

Name & Designation of Authorized Representative: Sh P Manikanta

RECORD OF PERSONAL HEARING

The Authorized Representative appeared for Virtual Personal Hearing today on 30.05.2025. He reiterated the written submissions made in the appeal memorandum and submitted that there are 4 issues involved pertaining to FY 2019-20 viz. short payment of GST on account of difference between GSTR 3B and GSTR 2A; Non-payment of late fee on delayed filing of returns; Non reversal of ITC as per Rule 42 & 43 and Availment of ineligible ITC from return defaulters. On the first issue he stated that the difference between 2A & 3B returns is lesser than the amount demanded in the impugned OIO. On the 2nd & 3rd issues, he informed that the appellant has discharged the liability through DRC-03s and agreed to submit the details in 7 days time. On the last issue, he mentioned that the said ITC was not availed by the taxpayer. He finally requested the appellate authority to take the submissions and supporting documents into consideration and pass appropriate orders.

S. L. S

(Sricharan Kootikuppala)
Joint Commissioner
Appeals II Commissionerate
प्रतीक्षा कर/Central Tax
अपीलस-II आयुक्तालय,
Appeals-II Commissionerate
हैदराबाद/Hyderabad.

12/6/2025
Vista Homes

Dated: 09-06-2025

To

The Joint Commissioner (Appeals - II) of Central Tax,
Hqrs Office, 7th Floor, L.B. Stadium,
Basheerbagh, Hyderabad - 500004

Dear Sir/Ma'am,

Sub: Additional Submissions to Appeal in Form GST APL- 01.

Ref: Appeal filed against the order vide OIO. No. 02/2024-25-GST-Adjn dated 01-07-2024 passed for FY 2019-20 and Personal hearing attended dated 30-05-2025 pertaining to **M/s. Vista Homes** bearing GSTIN 36AAGFV2068P1ZJ.

1. With the reference to the above we are authorised by M/s. Vista Homes (herein referred as "Appellant") to submit and appeal and appear for Personal hearing before your good-self and to do necessary correspondence.
2. In this regard, we have attended the personal hearing scheduled on 30-05-2025 and herewith making the following as additional submissions:

In Re: ITC cannot be denied merely due to non-reflection in GSTR-2A

3. Appellant submits that the as per the information available in the records or at GST portal, the ideal difference between the ITC claimed during the FY 2019-20 in GSTR-3B returns and the ITC auto-populated in the GSTR-2A is provided below in the tabular form: - **(Table of Difference Between GSTR-2A Vs GSTR-3B)**

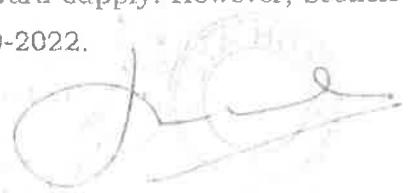
S. No	Particulars	IGST	CGST	SGST
A	ITC available as per GSTR-2A for FY 2019-20	21,151	68,00,267	68,00,267
B	ITC availed as per GSTR-3B for FY 2019-20	38,160	68,62,925	68,62,925
C	ITC short reflected in GSTR-2A (B-A)	17,009	62,658	62,658

4. From the above, Appellant submits that as stated during the hearing that the difference between 2A & 3B returns is lesser than the amount demanded in the impugned Order in Original. To evident the same we are herewith enclosing the copy of updated GSTR-2A for JUN 2025 as **Attachment I**.



Vista Homes

5. After considering the above, the difference between the GSTR-2A and GSTR-3B is only Rs. 1,42,325/- (Rs.62,658/- each under CGST and SGST, Rs.17,009/- under IGST) and not Rs. 2,35,488/- as stated in the impugned order. Hence, the differential demand of Rs. 93,163/- shall be dropped outrightly.
6. By considering the above additional submissions in continuation to the Appeal filed against the order stated above, Appellant requests you to consider the same and drop the proceedings stated above.
7. Without prejudice to the above, Noticee submits that the why Appellant is rightly eligible for ITC for the following reasons:
 - a. ITC cannot be denied merely due to non-reflection of invoices in GSTR-2A as all the conditions specified under Section 16 of CGST Act, 2017 are satisfied.
 - b. Appellant further submits that Finance Act, 2022 has omitted Section 42, 43 and 43A of the CGST Act, 2017 which deals ITC matching concept. Appellant submits that the substituted Section 38 of the CGST Act, 2017 now states that only the eligible ITC which is available in the GSTR-2B (Auto generated statement) can be availed by the recipient. Now, GSTR-2B has become the main document relied upon by the tax authorities for verification of the accurate ITC claims. Hence, omission of sections 42, 43 and 43A has eliminated the concept of the provisional ITC claim process, matching and reversals.
 - c. Once the mechanism prescribed under Section 42 to match the provisionally allowed ITC under Section 41 is not in operation and has been omitted by the Finance Act, 2022 the effect of such omission without any saving clause means the above provisions was not in existence or never existed in the statute.
 - d. The Section 38 read with Rule 60 had prescribed the FORM GSTR 2 which is not made available till 30.09.2022, Notification No. 82/2020 Central Tax dated 10th Nov 2020 has substituted the existing rule to w.e.f. 1.1.2021 meaning thereby the requirement of Form GSTR 2 necessary in order to due compliance of Section 38. In the absence of the said form, it was not possible for the taxpayer to comply with the same. Further, Form GSTR 2 has been omitted vide Notification No. 19/2022 Central Tax dated 28.09.2022 w.e.f. 01.10.2022.
 - e. Section 42 clearly mentions the details and procedure of matching, reversal, and reclaim of input tax credit with regard to the inward supply. However, Section 42 and Rule 69 to 71 have been omitted w.e.f. 01-10-2022.



Vista Homes

f. Rule 70 of CGST Rules, 2017 which prescribed the final acceptance of input tax credit and communication thereof in Form GST MIS-1 and Rule 71 prescribes the communication and rectification of discrepancy in the claim of input tax credit in form GST MIS-02 and reversal of claim of input tax credit. Further, Rule 70 has been omitted vide Notification No. 19/2022 Central Tax dated 28.09.2022 w.e.f 01.10.2022.

g. It is submitted that neither the form has been prescribed by the law nor the same has been communicated to the Appellant therefore it is not possible to comply with the condition given in Section 42 read with Rule 69, Rule 70 and 71. Hence, the findings of the impugned order is not correct.

h. Appellant further submit that the fact that there is no requirement to reconcile the invoices reflected in GSTR-2A vs GSTR-3B is also evident from the amendment in Section 16 of CGST Act, 2017 vide Section 100 of Finance Act, 2021. Hence, there is no requirement to reverse any credit in the absence of the legal requirement during the subject period.

i. Similarly, it is only Rule 36(4) of CGST Rules, 2017 as inserted w.e.f. 09.10.2019 has mandated the condition of reflection of vendor invoices in GSTR-2A with adhoc addition of the 20% (which was later changed to 10% & further to 5%). At that time, the CBIC vide Circular 123/42/2019 dated 11.11.2019 categorically clarified that the matching u/r, 36(4) is required only for the ITC availed after 09.10.2019 and not prior to that. Hence, the denial of the ITC for non-reflection in GSTR-2A is incorrect during the subject period.

j. The fact of payment or otherwise of the tax by the supplier is neither known to Appellant nor is verifiable by Appellant. Thereby, it can be said that such condition is impossible to perform and it is a known principle that the law does not compel a person to do something which he cannot possibly perform as the legal maxim goes: *lex non-cogit ad impossibilia*, as was held in the case of:

- *Indian Seamless Steel & Alloys Ltd Vs UOI, 2003 (156) ELT 945 (Bom.)*
- *Hico Enterprises Vs CC, 2005 (189) ELT 135 (T-LB). Affirmed by SC in 2008 (228) ELT 161 (SC)*

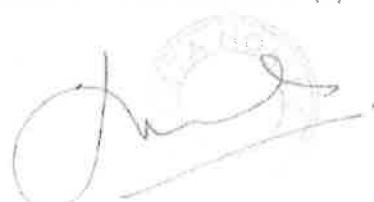
Thereby it can be said that the condition which is not possible to satisfy, need not be satisfied and shall be considered as deemed satisfied.

k. In the same context, Appellant also wish to place reliance on the decision in case of Arise India Limited vs. Commissioner of Trade and Taxes, Delhi - 2018-TIOL-11-SC-VAT and M/s Tarapore and Company Jamshedpur v. State of

Vista Homes

Jharkhand - 2020-TIOL-93-HC-JHARKHAND-VAT. The above view is also fortified from press release dated 18.10.2018

1. Even if there is differential ITC availed, if the same is accompanied by a valid tax invoice containing all the particulars specified in Rule 36 of CGST Rules and the payment was also made to the suppliers, the Appellant is rightly eligible for ITC.
- m. Appellant submits that under the earlier VAT laws there were provisions similar to Section 16(2) ibid which have been held by the Courts as unconstitutional.
- n. Further, Appellant wish to rely on recent decisions in case of
 - **Philips Auto Agencies (India) Pvt. Ltd versus State Tax Officer, Central Board Of Indirect Taxes And Customs, State Of Kerala, Commissioner Of State Tax - WP(C) NO. 9312 OF 2024 – Kerala High Court.**
 - **Suncraft Energy Private Limited Versus The Assistant Commissioner, State Tax, Ballygunge Charge And Others 2023 (8) TMI 174-Cuttack High Court affirmed by Supreme Court in case of The Assistant Commissioner of State Tax Vs Suncraft Energy Private Limited 2023 (12) TMI 739 – SC order**
 - **Diya Agencies Versus The State Tax Officer, The State Tax Officer, Union Of India, The Central Board Of Indirect Taxes & Customs, The State Of Kerala 2023 (9) TMI 955 - Kerala High Court**
 - **Henna Medicals Versus State Tax Officers, Deputy Commissioner (Arrear Recovery) Office Of The Joint Commissioner, State Goods And Service Tax Kannur, Union Of India, Central Board Of Indirect Taxes & Customs, State Of Kerala- 2023 (10) TMI 98 - Kerala High Court**
 - **D.Y. Beathel Enterprises Vs State Tax officer (Data Cell), (Investigation Wing), Tirunelveli 2021(3) TMI 1020-Madras High Court**
 - **Bhagyanagar Copper Pvt Ltd Vs CBIC and Others 2021-TIOL-2143-HC-Telangana-GST**
 - **LGW Industries limited Vs UOI 2021 (12) TMI 834 -Calcutta High Court**
 - **Bharat Aluminium Company Limited Vs UOI & Others 2021 (6) TMI 1052 – Chattishgarh High Court;**
 - **Sanchita Kundu & Anr. Vs Assistant Commissioner of State Tax 2022 (5) TMI 786 - Calcutta High Court;**



Vista Homes

8. Appellant submits that based on the above submissions; it is clear that the ITC availed by the taxpayer is rightly eligible. Hence, proceedings need to be set aside to that extent.

In Re: Non-Payment of Late fee on delayed filing of GSTR-1, GSTR-3B and GSTR-9 for the FY 2019-20

9. The impugned order has stated that the Appellant has not paid late fees for delayed filing of GSTR-1, GSTR-3B and GSTR-9 returns amounting to Rs.11,300/- (Rs.5,650/- each under CGST and SGST) for the FY 2019-20.

10. In this regard, the Appellant submits that the Appellant has paid the late fees amounting to Rs.11,300/- (Rs.5,650/- each under CGST and SGST) through DRC-03 vide ARN No: AD361024000592N dated 03-10-2024. Hence, the Appellant requests you to consider the same and drop the proceedings initiated in this regard. (Copy of DRC-03 vide ARN No: AD361024000592N dated 03-10-2024 is enclosed as **Annexure II**)

In Re: No Claim of Ineligible ITC on account of non-filing of GSTR-3B by the suppliers

11. The impugned order has confirmed that on comparison of GSTR-2A, it was noticed that the Appellant has availed ineligible ITC in respect of invoices issued by the suppliers who have not filed their GSTR-3B returns for the FY 2019-20 amounting to Rs. 8,640/- (Rs.4,320/- each under CGST and SGST).

12. In this regard, Appellant submits that Appellant has not availed ineligible ITC as all the supplier's GSTR-3B returns filing status is marked as "YES" in GSTR-2A. To evident the same Appellant is herewith enclosing the copy of Input register for FY 2019-20 as **Annexure III**)

In Re: No Input Tax Credit reversal to be made under Rule-42/43.

13. The Appellant submits that the impugned order has stated that the Appellant has declared an amount of Rs. 55,74,251/- as exempted and Nil rated turnover, not reversed any ITC attributable to exempted and Nil rated turnover under Rule 42 and 43 of the CGST Act, 2017 and confirmed the order to deny ITC of Rs. 7,12,228/- (Rs. 1,948/- under IGST, Rs. 3,55,140/- each under CGST and SGST) attributable to exempted and Nil turnover under Rule 42 and 43 of the CGST Act, 2017.

14. In this regard, Appellant submits that the impugned order has only considered the value of the exempt supply declared in summary GSTR-3B and not considered the

Vista Homes

nature of the amount disclosed in GSTR-3B returns. The exempted and nil rated supplies as declared in GSTR-3B is related to sale consideration received on account of the sale of villas after completion certificate. To evident the same Appellant is enclosing the copy of sale deeds as **Annexure IV**.

15. Further, Appellant submits that Appellant have reversed the rule 42 and 43 reversals of FY 2019-20 in the month of June 2021 through GSTR-3B return amounting to Rs. 7,78,822/- (Rs. 3,89,411/- each under CGST and SGST) which is relating to the reversals of proportionate ITC on the plots which remain unsold as on the date of OC. To evident the Noticee is herewith enclosing the copy of GSTR-3B for the month of June 2021 along with rule 42 and 43 reversals workings as **Annexure V**.
16. We request you to consider the above referred submission and set aside the impugned order.

We shall be glad to provide any other information in this regard. Kindly acknowledge receipt of the reply and post the hearing at the earliest.

Thanking You,

Yours faithfully,

For Vista Homes

Authorized Signatory

To
The Joint Commissioner (Appeals-II),
7th Floor, GST Bhawan,
L.B Stadium Road, Basher Bagh,
Hyderabad-500004

Dear Sir,

Sub: Filing of attested copy of DRC-07 and Appeal in from GST APL – 01.

Ref: i. Appeal filed online against the OIO NO: 02/2024-25(GST-Adjn) dated 01.07.2024 for the FY 2019-20 passed by The Superintendent of Central Tax, Secunderabad GST Division, Secunderabad pertaining to M/s. Vista Homes

ii. GSTIN No: 36AAGFV2068P1ZJ

- With reference to the above, we have been authorized by M/s. Vista Homes to submit an appeal against the above-referred Orders and represent in the appeal proceedings before your good office to do necessary correspondences. A copy of the authorization is attached to the appeal.
- In this regard, it is submitted that we have already filed an appeal memorandum online in Form GST APL-01 along with authorization and annexures against the above referred order which have been acknowledged vide provisional acknowledgement number AD361024001335Q
- Further, we are hereby submitting the physical copy of the Appeal memorandum along with annexures. Therefore, request you to take the same on record and admit the appeal. Kindly acknowledge the receipt of the above and post the matter for hearing at the earliest.

Thanking You,
Yours truly
For M/s. H N A & Co. LLP
Chartered Accountants

LAKSHMAN Digitally signed by
KUMAR KADALI LAKSHMAN KUMAR KADALI
Date: 2024.10.17 12:42:44
+05'30'

CA K. Lakshman Kumar
Partner

Enclosure:

- 2 Copies of Complete Appeal Memorandum for each of the years along with the attested copy of order



4th Floor, West Block, Srida Anushka Pride, R.No. 12, Banjara Hills, Hyderabad,
Telangana - 500 034, INDIA.

040 2331 8128, 3516 2881

sudhir@hnaindia.com

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3	Grounds of Appeal	B	08-32
4	Authorization		33-33
5	Copy of the Order in Original vide O2/2024-25- Adjn (GST)-AC dated 1.07.2024	I	34-52
6	Copy of GSTR-3B	II	53-56
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Provisional Acknowledgement for submission of Form of Appeal

Your appeal has been successfully submitted against	AD361024001335Q
GSTIN/UIN/Temporary ID	36AAGFV2068P1ZJ
Date of filing	05/10/2024
Time of filing	13:30
Place of filing	Hyderabad
Name of the Taxpayer	VISTA HOMES
Address	2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION, MG ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003
Name of the person who is filing Appeal	SOHAM MODI
Amount of pre-deposit	₹ 95636

It is a system generated acknowledgement and does not require any signature.

Electronic Credit ledger

GSTIN - 36AAGFV2068P1ZJ									
Legal Name - VISTA HOMES									
Period: From -05/10/2024 To - 22/10/2024									
Transaction Type [Debit (DR) / Credit (CR)]				Credit/Debit (₹)				Balance Available(₹)	
Sr.No	Date	Reference No.	Tax period, if any	Integrated Tax	Central Tax	State Tax	CESS	Integrated Tax	Central Tax
-	-	-	-	-	-	-	-	-	-
1	05/10/2024	DI3610240003836	Mar-20	Opening Balance	-	-	-	0	513744
				Payment of Demand under Appeal	0	48766	48766	0	144739
				Closing Balance	-	-	-	0	139459
									139459
									139459

FORM GST APL-01

[Refer Rule 108(1)]

Appeal to Appellate Authority

1 GSTIN/Temporary ID/UIN - 36AAGFV2068P1ZJ
 2 Legal Name - VISTA HOMES
 3 Trade Name - VISTA HOMES
 4 Address - 2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION, MG ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

Order Type - Demand Order

5 Order No - ZD360724014192N Order Date - 01/07/2024
 6 Designation and address of the officer passing the order appealed against Superintendent RAMGOPALPET-III and N Demand Id - ZD360724014192N
 7 Date of communication of the order to be appealed against - 01/07/2024
 8 Name of the authorised representative - SOHAM MODI[ABMPM6725H]

Category of the case under dispute -

1	Others - 1.Irregular availment of input tax credit in GSTR-3B 2.Delay filing of GSTR-1, GSTR-3B & GSTR-9 3.Non-Reversal of ITC as per Rule 42& 43 4.Ineligible ITC on account of non-filing of GSTR-3B by the suppliers
---	--

9 Details of Case under dispute
 (i) Brief issue of case under dispute - Refer to Annexure
 (ii) Description and clarification of goods/ services in dispute - Refer to Annexure
 (iii) Period of Dispute - From - 01/04/2019 To - 31/03/2020
 (iv) Amount under Dispute

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	1120532
Amount of Dispute	Tax/Cess	459700	416203	18956	0	
	Interest	0	0	0	0	
	Penalty	56438	56438	40000	0	
	Fees	5550	0	0	152876	
	Other Charges	0	0	0	11300	
					0	

(v) Market value of seized goods - Refer to Annexure
 10 Whether the appellant wishes to be heard in person - Yes/No Refer to Annexure
 11 Statement of facts - Refer to Annexure
 12 Grounds of appeal - Refer to Annexure
 13 Prayer - Refer to Annexure

14 Amount Of Demand created/ admitted/ disputed

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)
Amount of demand created (A)	Tax/Cess	468700	468700	18956	0
	Interest	0	0	0	0
	Penalty	56438	56438	40000	0
	Fees	5650	5650	0	152876
	Other Charges	0	0	0	1120532
Amount of demand admitted (B)	Tax/Cess	0	0	0	0
	Interest	0	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Other Charges	0	0	0	0
Amount of dispute (C)	Tax/Cess	468700	468700	18956	0
	Interest	0	0	0	0
	Penalty	56438	56438	40000	0
	Fees	5650	5650	0	1120532
	Other Charges	0	0	0	0

15 Details of payment of admitted amount and pre-deposit -

Pre-Deposit % of Disputed Tax/Cess - 10%

(a) Details of payment required

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)
Admitted Amount	Tax/Cess	0	0	0	0
	Interest	0	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Other charges	0	0	0	0
Pre-deposit (10% of Disputed Tax/Cess)	Tax/Cess	46870	46870	1896	95636

(b) Details of payment of admitted amount and pre-deposit

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)
Amount Paid	Tax/Cess	46870	46870	1896	95636
	Interest	0	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Other Charges	0	0	0	0

(c) Details of amount payable towards admitted amount and pre-deposit

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)
Balance payable	Tax/Cess	0	0	0	0
	Interest	0	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Other Charges	0	0	0	0

16 Whether appeal is being filed after the prescribed period - Yes/No

Refer to Annexure

17 If 'Yes' in item 16 -

(a) Period of delay -

Refer to Annexure

(b) Reason for delay -

Refer to Annexure

18 Place of supply wise details of integrated tax paid(admitted amount only)mentioned in the Table in sub-clause(a)of clause 15(item(a)),if any

Place of Supply (Name of State / UT)	Demand	Tax	Interest	Penalty	Others	Total
1	2	3	4	5	6	7
Telengana	Admitted Amount[In the table in sub-clause(a) of clause 15(item(a))]	0	0	0	0	0

Upload Supporting Documents (Relied upon), if any -

Annexure

Annexure.pdf

Verification

I, SOHAM MODI, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Place: Hyderabad

Date: 05/10/2024

Name of the Applicant

VISTA HOMES

Form GST APL - 01

Form of Appeal to Appellate Authority

[Under Section 107(1) of Central Goods and Service Tax Act, 2017]

[See rule 108(1)]

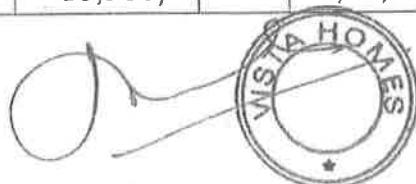
**BEFORE THE JOINT COMMISSIONER (APPEALS - II) OF CENTRAL TAX, HQRS
OFFICE, 7TH FLOOR, L.B. STADIUM, BASHEERBAGH, HYDERABAD - 500004**

(1) GSTIN/ Temporary ID/UIN-		36AAGFV2068P1ZJ	
(2) Legal Name of the Appellant		M/s. Vista Homes	
(3) Trade name, if any-		M/s. Vista Homes	
(4) Address		2nd Floor, 5-4-187/3 And 4, Soham Mansion, Mg Road, Secunderabad, Rangareddy, Telangana, 500003.	
(5) Order No.	Order In Original: 02/2024-25(GST-Adjn) DIN: 20240756Y0000000BC1F	Order Date	01.07.2024
(6) Designation and address of the officer passing the order appealed against		The Superintendent of Central Tax, Secunderabad GST Division, Secunderabad Salike senate, D. No: 2-4-416 & 417, Ramgopal pet, MG Road, Secunderabad.	
(7) Date of communication of the order appealed against		07.07.2024 (through Post)	
(8) Name of the authorized representative		CA. Lakshman Kumar K, C/o: H N A & Co. LLP, Chartered Accountants, 4 th Floor, West Block, Srida Anushka Pride, Above Lawrence and Mayo, Road No. 12, Banjara Hills, Hyderabad-500034. Email: laxman@hanindia.com Mob: +91 8978114334	
(9) Details of the case under dispute		<p>i. Brief issue of the case under dispute</p> <p></p> <p>1. Irregular availment of input tax credit in GSTR-3B amounting to Rs.2,35,488/- (IGST Rs.17,008/- CGST Rs.1,09,240/- and SGST Rs.1,09,240/-)</p> <p>2. Delay filing of GSTR-1, GSTR-3B & GSTR-9 amounting to Rs. 11,300/- (CGST Rs.5,650/- and SGST Rs. 5,650/-)</p> <p>3. Non-Reversal of ITC as per Rule 42& 43 amounting to Rs.7,12,228/- (IGST Rs.1,948/- CGST Rs.3,55,140/- and SGST Rs. 3,55,140/-)</p> <p>4. Ineligible ITC on account of non-</p>	




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			Filing of GSTR-3B by the suppliers amounting to Rs. 8,640/- (CGST Rs. 4,320/- and SGST Rs. 4,320/-)					
ii. Description and classification of goods/services in dispute			NA					
iii. Period of dispute			April 2019 to March 2020					
iv. Amount under dispute								
Description	Central tax	State/UT tax	Integrated tax	Cess				
a. Tax/Cess	4,74,350/-	4,74,350/-	18,956/-	NA				
b. Interest	u/s 50	u/s 50	u/s 50	NA				
c. Penalty	56,438/-	56,438/-	40,000/-	NA				
d. Fees	NA	NA	NA	NA				
e. Other charges	NA	NA	NA	NA				
v. Market value of seized goods			NA					
(10) Whether the appellant wishes to be heard in person			Yes					
(11) Statement of Facts			Annexure - A					
(12) Grounds of Appeal			Annexure - B					
(13) Prayer			To set aside the impugned order to the extent aggrieved and grant the relief sought					
(14) Amount of Demand Created, admitted, and disputed								
Particulars	CGST	SGST	IGST	Cess	Total amount			
Particulars of demand / Refund	Amount of demand created (A)	4,74,350/-	4,74,350/-	18,956/-	NA	9,67,656/-		
	a) Tax/Cess	4,74,350/-	4,74,350/-	18,956/-	NA	9,67,656/-		
	b) Interest	u/s 50	u/s 50	u/s 50	NA	u/s 50		
	c) Penalty	56,438/-	56,438/-	40,000/-	NA	1,52,876/-		
	d) Fees	NA	NA	NA	NA	NA		
	e) other charges	NA	NA	NA	NA	NA		
Particulars of demand / Refund	Amount of demand admitted (B)	NA	NA	NA	NA	NA		
	a) Tax/Cess	NA	NA	NA	NA	NA		
	b) Interest	NA	NA	NA	NA	NA		
	c) Penalty	NA	NA	NA	NA	NA		
	d) Fees	NA	NA	NA	NA	NA		
Particulars of demand / Refund	e) other charges	NA	NA	NA	NA	NA		
	Amount of Tax/Cess	4,74,350/-	4,74,350/-	18,956/-	NA	9,67,656/-		



demanded dispute d (C)	b) Interest	u/s 50	u/s 50	u/s 50	NA	u/s 50
	c) Penalty	56,438/-	56,438/-	40,000/-	NA	1,52,876/-
	d) Fees	NA	NA	NA	NA	NA
	e) other charges	NA	NA	NA	NA	NA

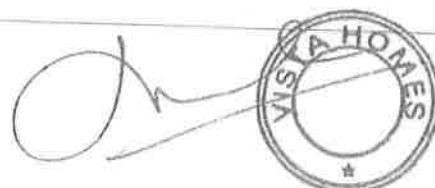
(15) Details of payment of admitted amount and pre-deposit:-

a) Details of payment required

Particulars			Central tax	State/UT tax	Integrated tax	Cess	Total
a) Admitted amount	Tax/Cess	NA	NA	NA	NA	NA	NA
	Interest	NA	NA	NA	NA	NA	NA
	Penalty	NA	NA	NA	NA	NA	NA
	Fees	NA	NA	NA	NA	NA	NA
	Other charges	NA	NA	NA	NA	NA	NA
b) Pre-Deposit (10% of disputed tax or 25Cr. Whichever is lower)	Tax/Cess	47,435/-	47,435/-	1,896/-	NA	96,766/-	

b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed tax and cess)

Sr. No	Description	Tax payable	Paid through cash/credit ledger	Debit entry No.	Amount of tax paid				
1	2	3	4	5	6	7	8	9	
1	Integrated tax	NA	Cash Ledger	NA					
		NA	Credit Ledger	NA					
2	Central tax	NA	Cash Ledger	NA		NA	NA	NA	NA
		NA	Credit Ledger	NA		NA	NA	NA	NA
3	State/U T tax	NA	Cash Ledger	NA	NA	NA	NA	NA	NA
		NA	Credit Ledger	NA	NA	NA	NA	NA	NA
4	Cess	NA	Cash Ledger	NA	NA	NA	NA	NA	NA
		NA	Credit Ledger	NA	NA	NA	NA	NA	NA



c) Interest, Penalty, Late fee, and any other amount payable and paid

S.No.	Description	Amount Payable				Debit Entry No.		Amount paid			
1	2	3	4	5	6	7		8	9	10	11
1	Interest	NA	NA	NA	NA	NA		NA	NA	NA	NA
2	Penalty	NA				NA		NA			
3	Late Fee	NA	NA	NA	NA	NA		NA	NA	NA	NA
4	Others	NA	NA	NA	NA	NA		NA	NA	NA	NA

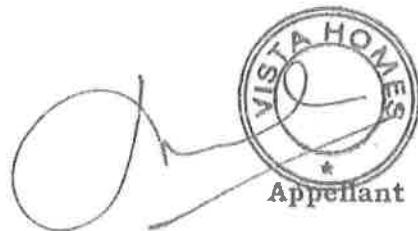
(16) Whether appeal is filed after the prescribed period - No

(17) If 'Yes' in item 16 -

- Period of delay - NA
- Reasons for delay - NA

(18) Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 15 (item (a)), if any

Place of Supply (Name of State/ UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
NA	Admitted amount [in the Table in sub-clause (a) of clause 15 (Item (a))]	NA	NA	NA	NA	NA
(19)						



VISTA HOMES
Appellant

ANNEXURE-A

STATEMENT OF FACTS

A. M/s. Vista Homes (hereinafter referred as "Appellant") Located 5-4-187/3 And 4, 2nd Floor, Soham Mansion, M.G Road, Secunderabad, Ranga Reddy, Telangana, 500003 is inter alia engaged in the business of construction & sale of Villas and is registered with the Goods and Services Tax department vide GSTIN No: 36AAGFV2068P1ZJ in the state of Telangana. The Appellant has been paying applicable GST and filing returns regularly after disclosing the required disclosures therein.

B. Appellant has been receiving various Input goods and services during the normal course of business on which ITC is being availed for the GST charged on them. The appellant has been filing the GST returns by claiming the ITC on all its inwards supplies through GSTR - 3B.

C. The GST authorities has carried out an scrutiny of returns furnished by the Appellant for the FY 2019-20 and has intimated a few discrepancies through ASMT-10 vide Reference no: ZM360523052062D dated 23.02.2024 and also issued DRC-01A vide DIN: 20240356YO000000F6EB dated 25.03.2024.

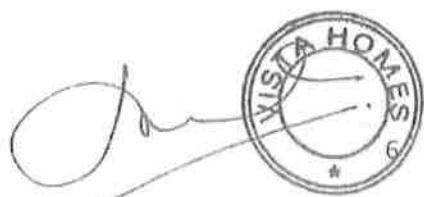
D. Further, Appellant is in receipt of Show cause notice issued u/s 73 in Form DRC-01 having SCN Reference no: 07/2024-25-GST dated 04.04.2024 from the Superintendent of central tax as to why:

- An amount of 9,67,656/- (IGST Rs. 18,956/-, CGST Rs. 4,74,350/- and SGST Rs. 4,74,350/-) being demanded for various issues for the period April 2019 to March 2020 should not be demanded from them in terms of Section 73(1) of CGST Act, 2017 and SGST Act, 2017 read with Section 20 of IGST Act, 2017*
- Interest payable on the amount mentioned at S.No. (a) above, should not be recovered from them in terms of Section 50 of CGST Act, 2017 and TSGST Act, 2017 read with Section 20 of IGST Act, 2017*
- Penalty should not be imposed on the amount mentioned at S.No (a) above, in terms of provisions of Sec 73(1) of CGST Act, 2017/ TSGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and also read with Section 20 of IGST Act, 2017*

E. Later, the Adjudicating authority confirmed the demand by issuing an order In Original vide OIO No: 02/2024-25(GST-Adjn) dated 01.07.2024. (Copy of Order in Original dated 01.07.2024 is enclosed as Annexure-I)

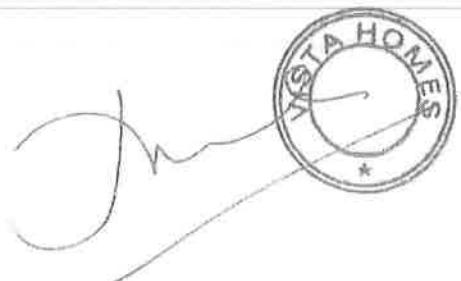


- i. *I hereby confirm the demand of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240/- & SGST: Rs. 1,09,240/-) for irregular availment of input tax credit in GSTR-3B on comparison with ITC available in GSTR-2A for the FY 2019-20 as discussed in Para 7.1, under the provisions of sub section (1) of Section 73 of the CGST Act, 2017 and SGST Act, 2017 read with Section 20 of IGST Act, 2017;*
- ii. *I hereby confirm the Interest demand on the demand amount confirmed at Sl.No.(i), as discussed in Para 7.1 under Section 50 of the CGST Act, 2017/ TSGST Act, 2017 read with Section 20 of IGST Act, 2017;*
- iii. *I hereby impose penalty of Rs.41,848/ (IGST: Rs.20,000/-, CGST: Rs. 10,924/- & SGST: Rs. 10,924/-) on the defhand amount confirmed at Sl.No.(i), as discussed in Para 7.1 in terms of provisions of Section 73(1) of CGST Act, 2017 / TSGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and also read with Section 20 of IGST Act, 2017;*
- iv. *I hereby confirm the demand of Rs.11,300/- (CGST: Rs.5,650/- & SGST: Rs.5,650/-) for late fee on delayed filing of GSTR-1, GSTR-3B and GSTR-9 returns during FY 2019-20 as discussed in para 7.2, under the Section of 47 of CGST Act, 2017/SGST Act, 2017;*
- v. *I hereby confirm the demand of Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) for irregular availment of input tax credit in GSTR-3B on comparison with ITC available in GSTR-2A for the FY 2019-20 as discussed in Para 7.3, under the provisions of Section 73 of the CGST Act, 2017 and SGST Act, 2017;*
- vi. *I hereby confirm the Interest demand on the demand amount confirmed at Sl.No.(v), as discussed in Para 7.3 under Section 50 of the CGST Act, 2017/ TSGST Act, 2017 read with Section 20 of IGST Act, 2017;*
- vii. *I hereby impose penalty of Rs.20,000/- (CGST: Rs. 10,000/- & SGST: Rs. 10,000/-) on the demand amount confirmed at Sl.No.(v), as discussed in Para 7.3 in terms of provisions of Section 73(1) of CGST Act, 2017/ TSGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and also read with Section 20 of IGST Act, 2017;*
- viii. *I hereby confirm the demand of Rs.7,12,228/- (IGST: Rs.1,948/-, CGST:Rs.3,55,140 /- & SGST: Rs. 3,55,140/-) for non-reversal of ITC for the FY 2019-20 as discussed in Para 7.4, under the provisions of Section 73 of the CGST Act, 2017 & SGST Act, 2017 read with Section 20 of IGST Act, 2017;*



- ix. *I hereby confirm the Interest demand on the demand amount confirmed at Sl.No.(viii), as discussed in Para 7.4 under Section 50 of the CGST Act, 2017/ TSGST Act, 2017 read with Section 20 of IGST Act, 2017*
- x. *I hereby impose penalty of Rs.91,028/- (IGST: Rs.20,000/-, CGST: Rs. 35,514/- & SGST: Rs.35,514/-) on the demand amount confirmed at Sl.No.(viii), as discussed in Para 7.4 in terms of provisions of Section 73(1) of CGST Act, 2017 /TSGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and also read with Section 20 of IGST Act, 2017*

To the extent Aggrieved by the impugned order, which is contrary to facts, law, and evidence, apart from being contrary to a catena of judicial decisions and beset with grave and incurable legal infirmities, the appellant prefers this appeal on the following grounds (which are alternate pleas and without prejudice to one another) amongst those to be urged at the time of hearing of the appeal.

A handwritten signature in black ink, appearing to read "V. S. Rama Rao", is positioned to the left of a circular official stamp. The stamp has "V. S. Rama Rao" written around its perimeter and a small star at the bottom right.

ANNEXURE-B

GROUND OF APPEAL

1. Appellant submits that the impugned order is ex-facie illegal and untenable in law since the same is contrary to facts and judicial decisions.
2. Appellant submits that the provisions (including Rules, Notifications & Circulars issued thereunder) of both the CGST Act, 2017 and the TGST Act, 2017 are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act, 2017 would also mean a reference to the same provision under the TGST Act, 2017. Similarly, the provisions of the CGST Act, 2017 are adopted by the IGST Act, 2017 thereby the reference to CGST provisions be considered for IGST purposes also, wherever it arises.

In Re: No Excess availment of ITC in GSTR-3B when compared to GSTR-2A

3. The impugned order has confirmed that on comparison of Input tax credit availed in GSTR-3B and ITC auto-populated in GSTR-2A, it was noticed that there is excess availment of Input Tax Credit amounting to Rs.2,35,488/- (IGST Rs.17,008/- CGST Rs.1,09,240 and SGST Rs.1,09,240/-) for the FY 2019-20.
4. In this regard, the Appellant submits that there is no excess claim of ITC as alleged in the impugned order. The Appellant submits that the Appellant has claimed the input tax credit of Rs. 1,37,25,850/- (IGST of Rs. 38,159/-, CGST Rs. 68,62,925/- and SGST Rs. 68,62,925/-) in table 4(C) of the GSTR-3B after considering the reversals as per table 4(B)(2) during the FY2019-20 based on the invoices issued by the suppliers following section 16(2) of the CGST Act, 2017. which should be compared with the input tax credit available as per GSTR-2A. (Copy of GSTR-3B and GSTR-2A is enclosed as **Annexure-II & III**)
5. The Appellant submits that as per the information available in the records or at GST portal, the ideal difference between the ITC claimed during the FY 2019-20 in GSTR-3B returns and the ITC auto-populated in the GSTR-2A is provided below in the tabular form: - **(Table of Difference Between GSTR-2A Vs GSTR-3B)**

S.No	Particulars	IGST	CGST	SGST
1	Net ITC Auto populated in GSTR-2A	21,151	67,64,593	67,64,593
2	Net ITC Claimed in GSTR-3B	38,159	68,62,925	68,62,925



3	ITC short reflected in GSTR-2A (1-2)	17,008	98,333	98,333
	Declarations as per Rule 36(4)	17,008	98,333	98,333

6. Further, with respect to above mentioned declarations in the table the Appellant provides the reference to Rule 36(4) which is extracted as here:

"Previously, as per the sub-rule (4) inserted in rule 36 of the Central Goods and Service Tax Rules, a taxpayer filing GSTR-3B can claim input tax credit only to the extent of the eligible credit available in GSTR-2B. Until 31st December 2021, this was 105% of the ITC in GSTR-2B/ GSTR-2A between 1st Jan 21 up to 31st Dec 21. The amount of eligible credit is arrived upon based on the input tax credit provisions under the GST law, as well as the fact that such invoices/debit notes have been uploaded by the suppliers and reflect in the business's GSTR-2B.

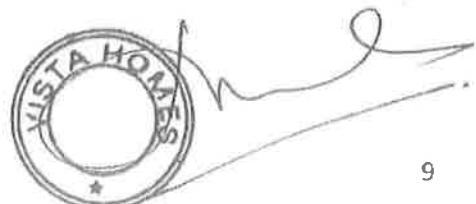
Even before 5%, the ITC claim was restricted to 10% between 1st Jan 2020 and 31st Dec 2020 whereas it was 20% for the period from 9th Oct 2019 till 31st Dec 2019."

7. As per the above table, the difference between GSTR-2A and GSTR-3B amounts to Rs. 2,13,673/- (IGST Rs. 17,008 /- CGST Rs. 98,333/- and SGST Rs. 98,333/-) for which the Appellant submits the declarations from the respective suppliers where the value of such supply not reflected in GSTR-2A. Hence, the Appellant requests you to consider the same and drop the proceedings initiated in this regard.

8. In this regard, the Appellant submits that CBIC has issued circular no.193/05/2023-GST dated 17.07.2023 to address the issue of difference between the input tax credit availed as per GSTR-3B and the input tax available as per GSTR-2A for the FY201-20 and the relevant portion is extracted below: -

"4. In order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the CGST Act, hereby clarifies as follows:

(i) Since rule 36(4) came into effect from 09.10.2019 only, the guidelines provided by Circular No. 183/15/2022-GST dated 27th December, 2022 shall be applicable, in toto, for the period from 01.04.2019 to 08.10.2019.



(ii) In respect of period from 09.10.2019 to 31.12.2019, rule 36(4) of CGST Rules permitted availment of Input tax credit by a registered person in respect of invoices or debit notes, the details of which have not been furnished by the suppliers under sub-section (1) of section 37, in FORM GSTR-1 or using IFF to the extent not exceeding 20 per cent. of the eligible credit available in respect of invoices or debit notes, the details of which have been furnished by the suppliers under sub-section (1) of section 37 in FORM GSTR-1 or using IFF. Accordingly, the guidelines provided by Circular No. 183/15/2022-GST dated 27th December, 2022 shall be applicable for verification of the condition of clause (c) of sub-section (2) of Section 16 of CGST Act for the said period, subject to the condition that availment of Input tax credit by the registered person in respect of invoices or debit notes, the details of which have not been furnished by the suppliers under sub-section (1) of section 37, in FORM GSTR-1 or using IFF shall not exceed 20 per cent. of the eligible credit available in respect of invoices or debit notes the details of which have been furnished by the suppliers under sub-section (1) of section 37 in FORM GSTR-1 or using IFF."

From the above referred circular, it is evident that for the period from 01.04.2019 to 08.10.2019, the procedure specified in circular no.183/15/2022-GST is applicable.

9. In the instant case, the invoices not reflected in the GSTR-2A is of the period between 01.04.2019 to 08.10.2019 and the relevant extract of circular no.183/15/2022-GST is provided below: -

"4. The proper officer shall first seek the details from the registered person regarding all the invoices on which ITC has been availed by the registered person in his FORM GSTR 3B but which are not reflecting in his FORM GSTR 2A. He shall then ascertain fulfilment of the following conditions of Section 16 of CGST Act in respect of the input tax credit availed on such invoices by the said registered person:

- i) that he is in possession of a tax invoice or debit note issued by the supplier or such other tax paying documents;
- ii) that he has received the goods or services or both;
- iii) that he has made payment for the amount towards the value of supply, along with tax payable thereon, to the supplier.

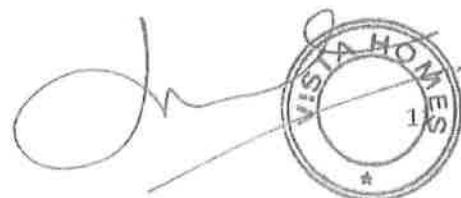


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4.1.2. In cases, where difference between the ITC claimed in FORM GSTR-3B and that available in FORM GSTR 2A of the registered person in respect of a supplier for the said financial year is upto Rs 5 lakh, the proper officer shall ask the claimant to produce a certificate from the concerned supplier to the effect that said supplies have actually been made by him to the said registered person and the tax on said supplies has been paid by the said supplier in his return in FORM GSTR 3B."

10. Appellant submits that from the reading of the above circular, it can be understood that the following conditions need to be satisfied to get the benefit conferred in circular no. 183/15/2022-GST: -
 - i. Appellant should possess the copy of the invoices.
 - ii. Appellant should have received the goods or services.
 - iii. Appellant should have made payment to the supplier.
 - iv. Appellant should get the declaration from the supplier.
11. Without prejudice to the above, Appellant would like to submit that appellant is rightly eligible for ITC for the following reasons:
 - a. ITC cannot be denied merely due to non-reflection of invoices in GSTR-2A as all the conditions specified under Section 16 of CGST Act, 2017 has been satisfied.
 - b. GSTR-2A cannot be taken as a basis to deny the ITC in accordance with Section 41, Section 42, Rule 69 of CGST Rules, 2017.
 - c. Appellant further submits that Finance Act, 2022 has omitted Section 42, 43 and 43A of the CGST Act, 2017 which deals ITC matching concept. Appellant submits that the substituted Section 38 of the CGST Act, 2017 now states that only the eligible ITC which is available in the GSTR-2B (Auto generated statement) can be availed by the recipient. Now, GSTR-2B has become the main document relied upon by the tax authorities for verification of the accurate ITC claims. Hence, omission of sections 42, 43 and 43A has eliminated the concept of the provisional ITC claim process, matching and reversals.



d. Once the mechanism prescribed under Section 42 to match the provisionally allowed ITC under Section 41 is not in operation and has been omitted by the Finance Act, 2022 the effect of such omission without any saving clause means the above provisions was not in existence or never existed in the statute.

e. Section 38 read with Rule 60 had prescribed the FORM GSTR 2 which is not made available till 30.09.2022. Notification No. 20 Central Tax dated 10th Nov 2020 has substituted the existing rule to w.e.f. 1.1.2021 meaning thereby the requirement of Form GSTR 2 necessary in order to due compliance of Section 38. In the absence of the said form, it was not possible for the taxpayer to comply with the same. Further, Form GSTR 2 has been omitted vide Notification No. 19/2 Central Tax dated 28.09.2022 w.e.f 01.10.2022.

f. Section 42 clearly mentions the details and procedure of matching, reversal, and reclaim of input tax credit with regard to the inward supply. However, Section 42 and Rule 69 to 71 have been omitted w.e.f. 01.10.2022.

g. Rule 70 of CGST Rules 2017 which prescribed the final acceptance of input tax credit and communication thereof in Form GST MIS-1 and Rule 71 prescribes the communication and rectification of discrepancy in the claim of input tax credit in form GST MIS-02 and reversal of claim of input tax credit. Further, Rule 70 has been omitted vide Notification No. 19/2022 Central Tax dated 28.09.2022 w.e.f 01.10.2022.

h. It is submitted that neither the form has been prescribed by the law nor the same has been communicated to the We therefore it is not possible to comply with the condition given in Section 42 read with Rule 69, Rule 70 and 71. Hence, the allegation of the impugned order is not correct.

i. Appellant further submit that the fact that there is no requirement to reconcile the invoices reflected in GSTR-2A vs GSTR-3B is also evident from the amendment in Section 16 of CGST Act, 2017 vide Section 100 of Finance Act, 2021. Hence, there is no requirement to reverse any credit in the absence of the legal requirement during the subject period.

j. Similarly, it is only Rule 36(4) of CGST Rules, 2017 as inserted w.e.f. 09.10.2019 has mandated the condition of reflection of vendor invoices in GSTR-2A with adhoc addition of the 20% (which was later changed to



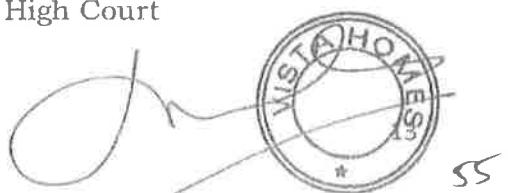
10% & further to 5%). At that time, the CBIC vide Circular 123/42/2019 dated 11.11.2019 categorically clarified that the matching u/r. 36(4) is required only for the ITC availed after 09.10.2019 and not prior to that. Hence, the denial of the ITC for non-reflection in GSTR-2A is incorrect during the subject period.

k. The fact of payment or otherwise of the tax by the supplier is neither known to We nor is verifiable by We. Thereby, it can be said that such condition is impossible to perform, and it is a known principle that the law does not compel a person to do something which he cannot possibly perform as the legal maxim goes: *lex non-cogit ad impossibilia*, as was held in the case of:

- *Indian Seamless Steel & Alloys Ltd Vs UOI, 2003 (156) ELT 945 (Bom.)*
- *Hico Enterprises Vs CC, 2005 (189) ELT 135 (T-LB). Affirmed by SC in 2008 (228) ELT 161 (SC)*

Thereby it can be said that the condition, which is not possible to satisfy, need not be satisfied and shall be considered as deemed satisfied.

1. In the same context, Appellant also wish to place reliance on the decision in case of Arise India Limited vs. Commissioner of Trade and Taxes, Delhi - 2018-TIOL-11-SC-VAT and M/s Tarapore and Company Jamshedpur v. State of Jharkhand - 2020-TIOL-93-HC-JHARKHAND-VAT.
- m. Section 41 allows the provisional availment and utilization of ITC, there is no violation of section 16(2)(c) of CGST Act 2017
- n. The above view is also fortified from press release dated 18.10.2018.
- o. Even if there is differential ITC availed, if the same is accompanied by a valid tax invoice containing all the particulars specified in Rule 36 of CGST Rules and the payment was also made to the suppliers, the appellant is rightly eligible for ITC.
- p. Appellant submit that under the earlier VAT laws there were provisions similar to Section 16(2) ibid which have been held by the Courts as unconstitutional.
- q. Appellant wish to rely on recent decisions in case of
 - D.Y. Beathel Enterprises Vs State Tax officer (Data Cell), (Investigation Wing), Tirunelveli 2021(3) TMI 1020-Madras High Court



- Jurisdictional High Court decision in case of Bhagyanagar Copper Pvt Ltd Vs CBIC and Others 2021-TIOL-2143-HC-Telangana-GST
- LGW Industries limited Vs UOI 2021 (12) TMI 834 - Calcutta High Court
- Bharat Aluminium Company Limited Vs UOI & Others 2021 (6) TMI 1052 – Chattishgarh High Court
- M/s. Sanchita Kundu & Anr. Vs Assistant Commissioner of State Tax 2022 (5) TMI 786 - Calcutta High Court.
- Suncraft Energy Private Limited Versus The Assistant Commissioner, State Tax, Ballygunge Charge And Others 2023 (8) TMI 174-Calcutta High court affirmed by Supreme Court in case of The Assistant Commissioner of State Tax Vs Suncraft Energy Private Limited 2023 (12) TMI 739 – SC order
- Diya Agencies Versus The State Tax Officer, The State Tax Officer, Union Of India, The Central Board Of Indirect Taxes & Customs, The State Of Kerala 2023 (9) TMI 955 - Kerala High Court
- M/S. Gargo Traders V/s The Joint Commissioner, Commercial Taxes (State Tax) & Ors. 2023 (6) TMI 533 - Calcutta High Court
- M/S. Henna Medicals Versus State Tax Officers, Deputy Commissioner (Arrear Recovery) Office Of The Joint Commissioner, State Goods And Service Tax Kannur, Union Of India, Central Board Of Indirect Taxes & Customs, State Of Kerala- 2023 (10) TMI 98 - Kerala High Court

Hence, the Appellant requests you to consider the above submissions and drop the proceedings initiated in this regard.

In Re: Non-Payment of Late fee on delayed filing of GSTR-1, GSTR-3B and GSTR-9 for the FY 2019-20

12. The impugned order has alleged that the Appellant has not paid late fee for delayed filing of GSTR-1, GSTR-3B and GSTR-9 returns amounting to Rs.11,300/- (CGST Rs.5,650/- and SGST Rs.5,650) for the FY 2019-20.
13. In this regard, the Appellant submits that the Appellant has paid the late fee amounting to Rs.11,300/- (CGST Rs.5,650/- and SGST Rs.5,650) through DRC-03 vide ARN No: AD361024000592N dated 03.10.2024 for the FY 2019-20. Hence, the Appellant request you to consider the same and drop the proceedings initiated in this regard. (Copy of DRC-03 is enclosed as **Annexure-IV**)


 A handwritten signature is written over a circular official stamp. The stamp contains the text "VISTA HOME" around the perimeter and a small logo in the center. The signature is written in black ink and is somewhat stylized.

In Re: No Claim of Ineligible ITC on account of non-filing of GSTR-3B by the suppliers

14. The impugned order has confirmed that on comparison of GSTR-2A, it was noticed that the Appellant has availed ineligible ITC in respect of invoices issued by the suppliers who have not filed their GSTR-3B returns for the FY 2019-20 amounting to Rs. 8,640/- (CGST Rs.4,320/- and SGST Rs.4,320/-).

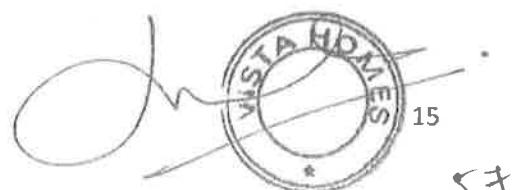
15. In this regard, the Appellant submits that the Appellant has not availed ineligible ITC as all the supplier's GSTR-3B returns filing status is marked as "YES" in GSTR-2A. The appellant submits that the impugned order is incorrect and vague and issued without any proper examination of GSTR-2A which is invalid. (A copy of extract of GSTR-2A is enclosed as **Annexure-III**). Hence, the demand to that extent needs to be dropped.

16. As stated above, in case the supplier fails to remit tax, the department must first conduct an enquiry against the supplier before attempting to deny the ITC availed by the Appellant & expecting the Appellant to step into the shoes of the department and follow up the supplier to deposit tax is *Prima facie* wrong. Therefore, the Appellant submits that the impugned order is incorrect & invalid and requests to drop the proceedings initiated in this regard.

17. Without prejudice to the above, the Appellant submits that the Appellant should not be restricted from availing the credit owing to the suppliers' failure to discharge their tax obligations to the government. Having duly fulfilled the responsibility by remitting taxes to the suppliers and rightfully availing the credit, the Appellant should not be restricted in claiming Input Tax Credit (ITC). The default in tax payment lies with the suppliers, and it is imperative that the Appellant shall not be penalized by restricting the ITC utilization due to the suppliers' non-compliance. Therefore, order hereby requests to recognize the compliance in fulfilling their tax obligations and refrain from limiting entitlement to ITC on account of the suppliers' lapses.

18. In this regard, Appellant wish to reproduce the extract of 16(2)(c):

"Section 16(2)(c) subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilization of input tax credit admissible in respect of the said supply,"



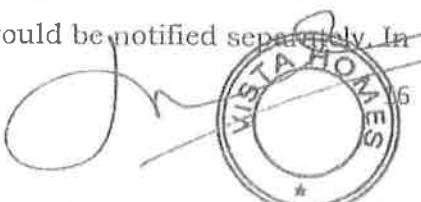
19. As seen from Section 16(2)(c), ITC can be availed subject to Section 41 of the GST Act which deals with the claim of ITC and the provisional acceptance thereof.

"Section 41. Claim of input tax credit and provisional acceptance thereof:

1. *Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to take the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited on a provisional basis to his electronic credit ledger.*
2. *The credit referred to in sub-section (1) shall be utilized only for payment of self-assessed output tax as per the return referred to in the said sub-section"*

From the above-referred section, it is clear that every registered person is entitled to take credit of eligible ITC as self-assessed in his return and the same will be credited to the electronic credit ledger on a provisional basis.

20. In this regard, it is submitted that Section 42, *ibid* specifies the mechanism for matching, reversal, and reclaim of ITC wherein it was clearly stated the details of every inward supply furnished by a registered person shall be matched with the corresponding details of outward supply furnished by the supplier in such manner and within such time as may be prescribed.
21. Further, Rule 69 of CGST Rules, 2017 specifies that the claim of ITC on inward supplies provisionally allowed under Section 41 shall be matched under Section 42 after the due date for furnishing the return in GSTR-03. Further, the first proviso to Rule 69 also states that if the time limit for furnishing Form GSTR-01 specified under Section 37 and Form GSTR-2 specified under Section 38 has been extended then the date of matching relating to the claim of the input tax credit shall also be extended accordingly.
22. The Central Government vide Notification No.19/2017-CT dated 08.08.2017, 20/2017-CT dated 08.08.2017, 29/2017-CT dated 05.09.2017, 44/2018-CT dated 10.09.2018, has extended the time limit for filing GSTR-2 and GSTR-3. Further, vide Notification No.11/2019-CT dated 07.03.2019 stated that the time limit for furnishing the details or returns under Section 38(2) (GSTR-2) and Section 39(1) GSTR 3 for the months of July 2017 to June 2019 shall be notified subsequently.
23. From the above-referred Notifications, it is very clear that the requirement to file GSTR 2 and GSTR 3 has differed for the period July 2017 to June 2019 and subsequently, it was stated the due date for filing would be notified separately. In



the absence of a requirement to file GSTR-2 and GSTR-3, the matching mechanism prescribed under Section 42 read with Rule 69 will also be deferred and become inoperative.

24. Once the mechanism prescribed under Section 42 to match the provisionally allowed ITC under Section 41 is not in operation, the final acceptance of ITC under Rule 70 is not possible thereby the Appellant can use the provisionally allowed ITC until the due date for filing GSTR 2 and GSTR 3 is notified. Hence, there is no requirement to reverse the provisional ITC availed even though the supplier has not filed their monthly GSTR-3B returns till the mechanism to file GSTR 2 and GSTR 3 or any other new mechanism is made available.

25. The Appellant further submits that the Finance Act, 2022 has omitted Sections 42, 43 and 43A of the CGST Act, 2017 which deals ITC matching concept. The appellant also submits that the substituted Section 38 of the CGST Act, 2017 now states that only the eligible ITC which is available in the GSTR-2B (Auto-generated statement) can be availed by the recipient. Now, GSTR-2B has become the main document relied upon by the tax authorities for verification of accurate ITC claims. Hence, the omission of sections 42, 43 and 43A has eliminated the concept of the provisional ITC claim process, matching and reversals.

26. Once the mechanism prescribed under Section 42 to match the provisionally allowed ITC under Section 41 is not in operation and has been omitted by the Finance Act, 2022 the effect of such omission without any saving clause means the above provisions was not in existence or never existed in the statute. Hence, request you to set aside the proceedings initiated.

27. The Appellant submits that Section 38(1) of the CGST Act, 2017 provides as under:

“SECTION 38. Furnishing details of inward supplies. — (1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52, shall verify, validate, modify or delete, if required, the details relating to outward supplies and credit or debit notes communicated under sub-section (1) of section 37 to prepare the details of his inward supplies and credit or debit notes and may include therein, the details of inward supplies and credit or debit notes received by him in respect of such supplies that have not been declared by the supplier under sub-section (1) of section 37.”



28. Therefore, the aforesaid provisions mandate for filing of GSTR 2 by incorporating the details of the invoices not declared by the vendors. Further, the ITC so declared is required to be matched and confirmed as per provisions of Sec. 42 and 43 of the CGST Act, 2017. Hence, Appellant submits that on one hand, the law allows the recipient to even claim ITC in respect of the invoices for which the details have not been furnished by the vendors. On the other hand, Rule 60 of the CGST Rules, 2017 which deals with the procedure for filing GSTR 2 in fact does not provide for its filing at all but only provides for the auto-population of the data filed by the vendors in GSTR 2A/2B. The same therefore clearly runs contrary to Sec. 38 discussed above.

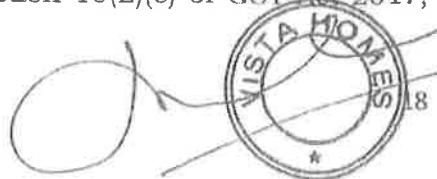
29. Section 38 read with Rule 60 had prescribed the FORM GSTR 2 which is not made available till 30.09.2022. Notification No. 20 Central Tax dated 10th Nov 2020 has substituted the existing rule to w.e.f. 1.1.2021 meaning thereby the requirement of Form GSTR 2 is necessary in notice to due compliance of Section 38. In the absence of the said form, it was not possible for the taxpayer to comply with the same. Further, Form GSTR 2 has been omitted vide Notification No. 19/2 Central Tax dated 28.09.2022 w.e.f. 01.10.2022.

30. Further, it is submitted that Section 42 clearly mentions the details and procedure of matching, reversal, and reclaim of input tax credit with regard to the inward supply. However, Section 42 and Rules 69 to 71 have been omitted w.e.f. 01.10.2022.

31. The Appellant submits that Rule 70 of CGST Rules 2017 which prescribed the final acceptance of input tax credit and communication thereof in Form GST MIS-1 and Rule 71 prescribes the communication and rectification of discrepancy in the claim of input tax credit in Form GST MIS-02 and reversal of claim of the input tax credit. Further, Rule 70 has been omitted vide Notification No. 19/2022 Central Tax dated 28.09.2022 w.e.f 01.10.2022.

32. It is submitted that neither the form has been prescribed by the law nor the same has been communicated to the Appellant therefore it is not possible to comply with the condition given in Section 42 read with Rule 69, Rule 70 and 71.

33. The Appellant also submits that as Section 41 allows the provisional availment and utilization of ITC, there is no violation of Section 16(2)(c) of GST Act 2017,



therefore, the ITC availed by us is rightly eligible. Hence, the observation of the audit to this extent needs to be set aside.

34. Further, Appellant hereby submits that in the case of Global Ltd. v. UOI - 2014 (310) E.L.T. 833 (Guj.) it was held that denial of ITC to the buyer of goods or services for default of the supplier of goods or services, will severely impact working capital and therefore substantially diminishes the ability to continue the business. Therefore, it is a serious affront to his right to carry on his trade or business guaranteed under Article 19(1)(g) of the Constitution.
35. The Appellant submits that the denial of ITC to the buyer of goods or services for default of the supplier of goods or services is wholly unjustified and this causes the deprivation of the enjoyment of the property. Therefore, this is positively violative of the provision of Article 300A of the Constitution of India - Central Excise, Pune v. Dai Ichi Karkaria Ltd., SC on 11 August 1999 [1999 (112) E.L.T. 353 (S.C.)]
36. The Appellant submits that the denial of ITC to the buyer of goods or services for default of the supplier of goods or services clearly frustrates the underlying objective of removal of the cascading effect of tax as stated in the Statement of object and reasons of the Constitution (One Hundred and Twenty-Second Amendment) Bill, 2014. it is an established principle of law that it is necessary to look into the mischief against which the statute is directed, other statutes in *pari materia* and the state of the law at the time.
37. Appellant submits that one also needs to consider Article 265 of the Constitution which provides that no tax shall be levied or collected except by authority of law. Hence not only the levy but even the collection of the tax shall be only by authority of law. Hence, with regard to above submission, it is requested to drop the further proceedings.
38. In this regard, the Appellant wishes to place reliance on the following judgements:
 - a. **M/S. Gargo Traders V/s The Joint Commissioner, Commercial Taxes (State Tax) & Ors. 2023 (6) TMI 533 - Calcutta High Court** the following judgement held in as follows:

"12. The main contention of the petitioner that the transactions in question are genuine and valid and relying upon all the supporting relevant documents required under law, the petitioner with due



diligence verified the genuineness and identity of the supplier and name of the supplier as registered taxable person was available at the Government Portal showing its registration as valid and existing at the time of transaction.

13. Admittedly at the time of transaction, the name of the supplier as registered taxable person was already available with the Government record and the petitioner has paid the amount of purchased articles as well as tax on the same through bank and not in cash.

14. It is not the case of the respondents that there is a collusion between the petitioner and supplier with regard to the transaction.

15. This Court finds that without proper verification, it cannot be said that there was any failure on the part of the petitioner in compliance of any obligation required under the statute before entering into the transactions in question.

16. The respondent authorities only taking into consideration of the cancellation of registration of the supplier with retrospective effect have rejected the claim of the petitioner without considering the documents relied by the petitioner.

17. The unreported judgment passed in the case of M/s Lgw Industries Limited & Ors. (supra) is squarely applicable in the present case.

18. In view of the above, the impugned orders are set aside. The respondent no. 1 is directed to consider the grievance of the petitioner afresh by taking into consideration of the documents which the petitioner intends to rely in support of his claim."

b. Suncraft Energy Private Limited Versus The Assistant Commissioner, State Tax, Ballygunge Charge And Others 2023 (8) TMI 174-Cuttack High court affirmed by Supreme Court in case of The Assistant Commissioner of State Tax Vs Suncraft Energy Private Limited 2023 (12) TMI 739 - SC order wherein it was held that

"The first respondent without resorting to any action against the fourth respondent who is the selling dealer has ignored the tax invoices produced by the Tax payer as well as the bank statement to substantiate that they have paid the price for the goods and services rendered as well as the tax payable there on, the action of the first respondent has to be branded as arbitrarily. Therefore, before directing the Tax payer to reverse the input tax credit and remit the same to the government, the first respondent ought to have taken action against the



fourth respondent the selling dealer and unless and until the first respondent is able to bring out the exceptional case where there has been collusion between the Tax payer and the fourth respondent or where the fourth respondent is missing or the fourth respondent has closed down its business or the fourth respondent does not have any assets and such other contingencies, straight away the **first respondent was not justified in directing the Tax payer to reverse the input tax credit availed by them. Therefore, we are of the view that the demand raised on the Tax payer dated 20.02.2023 is not sustainable.**

c. D.Y. Beathel Enterprises Vs State Tax officer (Data Cell), (Investigation Wing), Tirunelveli 2021(3) TMI 1020-Madras High Court wherein it was held that

"12. Therefore, if the tax had not reached the kitty of the Government, then the liability may have to be eventually borne by one party, either the seller or the buyer. In the case on hand, the respondent does not appear to have taken any recovery action against the seller / Charles and his wife Shanthi, on the present transactions.

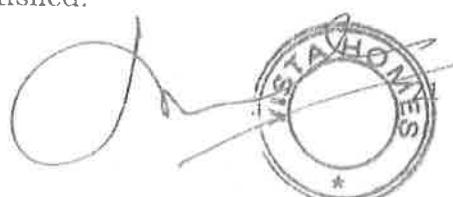
13. The learned counsel for the petitioners draws my attention to the SCN, dated 27.10.2020, finalising the assessment of the seller by excluding the subject transactions alone. I am unable to appreciate the approach of the authorities. When it has come out that the seller has collected tax from the purchasing dealers, the omission on the part of the seller to remit the tax in question must have been viewed very seriously and strict action ought to have been initiated against him.

14. That apart in the enquiry in question, the Charles and his Wife ought to have been examined. They should have been confronted.

39. The Appellant submits that the fact of payment or otherwise of the tax by the supplier is neither known to us nor is verifiable by us. Thereby it can be said that such a condition is impossible to perform and it is a known principle that the law does not compel a person to do something which he cannot possibly perform as the legal maxim goes: *lex non-cogit ad impossibilia*, as was held in the case of:

- Indian Seamless Steel & Alloys Ltd Vs UOI, 2003 (156) ELT 945 (Bom.)*
- Hico Enterprises Vs CC, 2005 (189) ELT 135 (T-LB). Affirmed by SC in 2008 (228) ELT 161 (SC)*

Thereby it can be said that the condition, which is not possible to satisfy, need not be satisfied and shall be considered as deemed satisfied.

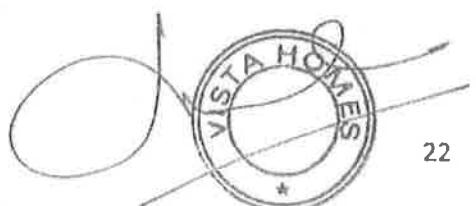


40. The Appellant submits that Section 76 of CGST Act, 2017 provides the recovery mechanism to recover the tax collected by the supplier but not paid to the government. Further, Sections 73 and 74 also provide the recovery mechanism to recover the GST collected by way of the issue of order. In this regard, we submit that the revenue department cannot straight away deny the ITC to the recipient of goods or services without exercising the above-referred powers.

41. The Appellant further submits that without impleading the supplier the department cannot deny ITC to the recipient. Further, Section 16(2) of CGST Act, 2017 states that if the tax is not remitted by the supplier the credit can be denied and to ascertain the same, the department should implead the supplier first. In the instant case, no such act is initiated by the department against the supplier instead proposed to deny the ITC to the recipient which is not correct.

42. The Appellant further submits that for the default of the supplier, the recipient shall not be penalized therefore the impugned order shall be set aside. In this regard, reliance is placed on the following case laws:

- **Quest Merchandising India Pvt Ltd Vs Government of NCT of Delhi and others 2017-TIO1-2251-HC-DEL-VAT** wherein it was held that "54. The result of such reading down would be that the Department is precluded from invoking Section 9 (2) (g) of the DVAT to deny ITC to a purchasing dealer who has bona fide entered into a purchase transaction with a registered selling dealer who has issued a tax invoice reflecting the TIN number. In the event that the selling dealer has failed to deposit the tax collected by him from the purchasing dealer, the remedy for the Department would be to proceed against the defaulting selling dealer to recover such tax and not deny the purchasing dealer the ITC."
- **Hon'ble Karnataka High Court in a writ petition filed by M/s ONXY Designs Versus The Assistant Commissioner of Commercial Tax Bangalore 2019(6) TMI 941** relating to Karnataka VAT has held that "It is clear that the benefit of input tax cannot be deprived to the purchaser dealer if the purchaser dealer satisfactorily demonstrates that while purchasing goods, he has paid the amount of tax to the selling dealer. If the selling dealer has not deposited the amount in full or a part thereof, it would be for the revenue to proceed against the selling dealer"



43. The Appellant submits that under the earlier VAT laws, there were provisions similar to Section 16(2) *ibid* which have been held by the Courts as unconstitutional. Some of them are as follows:

- a. Arise India Limited vs. Commissioner of Trade and Taxes, Delhi - 2018-TIOL-11-SC-VAT was rendered favourable to the assessee. This decision was rendered in the context of section 9(2) (g) of the Delhi Value Added Tax Act, 2004 which is a similar provision wherein the credit availment of the recipient is dependent on the action taken by the supplier.
- b. M/s Tarapore and Company Jamshedpur v. the State of Jharkhand - 2020-TIOL-93-HC-JHARKHAND-VAT This decision was rendered in the context of section 18 (8)(xvii) of Jharkhand Value Added Tax Act, 2005 similar to the above provision.

The decisions in the above cases would be equally applicable to the present context of Section 16(2) *ibid*.

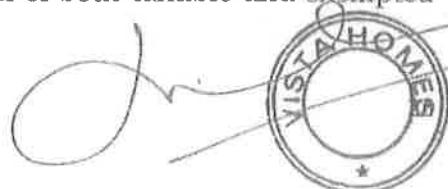
44. From the above-referred decisions, it is clear that the denial of ITC to the recipient for the default of the supplier is not correct. Thereby, the audit observation to this extent needs to be dropped.

In Re: No Input Tax Credit reversal to be made under Rule-42/43.

45. The Appellant submits that the impugned order has stated that the Appellant has declared an amount of Rs. 55,74,251/- as exempted and Nil rated turnover, not reversed any ITC attributable to exempted and Nil rated turnover under Rule 42 and 43 of the CGST Act, 2017 and confirmed the order to deny ITC of Rs. 7,12,228/- (IGST Rs. 1,948/- CGST Rs. 3,55,140/- and SGST Rs. 3,55,140/-) attributable to exempted and Nil turnover under Rule 42 and 43 of the CGST Act, 2017.

46. In this regard, the Appellant submits that the impugned order is erroneous for the following reasons, thereby, the same needs to be dropped outrightly: -

- a. Impugned order has not examined whether the turnover declared in table 3.1(c) of GSTR-3B is required to be considered for the purpose of reversal under Rule 42 and 43 of CGST Rules, 2017
- b. Impugned order has considered the entire ITC avails during the period as the common credit whereas the reversal under Rule 42 ad 43 is required to be made only on common ITC used for provision of both taxable and exempted turnover.



This shows that the impugned order has been issued on an incorrect basis and the same needs to be dropped.

47. With respect to Exempt supplies mentioned in the impugned order as per Table "3.1(C) Other Outward Supplies (Nil Rated, Exempted)" Rs.55,74,251/- The Appellant submits that such exempt amount is related to sale consideration received on account of the sale of villas after completion certificate. The Appellant submits that the impugned order has only considered the value of the exempt supply declared in summary GSTR-3B and not considered the nature of the amount disclosed in GSTR-3B returns.

48. In this regard, the Appellant submits that Sale of villas is neither supply of goods nor supply services as per Schedule III of CGST Act, 2017. Therefore, the same shall not be considered as supply at all. Once it is not a supply, then the same cannot be treated as an exempted supply for the purpose of reversal of ITC under Rule 42 of CGST Rules, 2017.

Land is neither Goods nor Services

49. The appellant submits that Section 16 of the CGST Act, 2017 provides the eligibility and conditions for availing the credit whereas Section 17 of the CGST Act, 2017 provides for the Apportionment of credits. Section 17(1), 17(2) and 17(3) which provides for apportionment of credit is reproduced below;

17. Apportionment of credit and blocked credits: —

(1) *Where the goods or services or both are used by the registered person partly for the purpose of any business and partly for other purposes, the amount of credit shall be restricted to so much of the input tax as is attributable to the purposes of his business.*

(2) *Where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempt supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies.*

(3) *The value of exempt supply under sub-section (2) shall be such as may be prescribed and shall include supplies on which the recipient is liable to pay tax on a reverse charge basis, transactions in securities, sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of the building.*



Explanation— For the purposes of this sub-section, the expression value of “exempt supply” shall not include the value of activities or transactions specified in Schedule III, except those specified in paragraph 5 of the said Schedule;

50. First it is necessary to understand what is supply under GST and then accordingly it is classified into taxable supply and exempt supply.

51. There is no definition of “Supply” under Section 2 of the CGST Act, 2017. However, Section 7(1) talks about the scope of supply under GST and gives an inclusive definition of “Supply” which is reproduced hereunder:

“(1) For the purposes of this Act, the expression “supply” includes—

- a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease, or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;*
- aa) the activities or transactions, by a person, other than an individual, to its members or constituents or vice versa, for cash, deferred payment, or other valuable consideration.*

Explanation. —For the purposes of this clause, it is hereby clarified that notwithstanding anything contained in any other law for the time being in force or any judgment, decree, or order of any Court, tribunal, or authority, the person and its members or constituents shall be deemed to be two separate persons and the supply of activities or transactions inter se shall be deemed to take place from one such person to another;

(b) import of services for a consideration whether or not in the course or furtherance of business; 36 and

(c) the activities specified in Schedule I made or agreed to be made without a consideration”

52. Further, Section 7(1A) of the CGST Act, 2017 if any transactions or activities constitute a supply as per above mentioned inclusive definition of supply then they shall be either treated as a supply of goods or a supply of services.



53. However, Section 7(2) which is a non-obstante section of 7(1) i.e., Section 7(2) has an overriding effect on Section 7(1) specifies that the transactions or activities specified in Schedule III shall be neither be treated as supply of goods nor as a supply of services and the sale of land is covered under entry 5 of Schedule III.

54. On a conjoint reading of the above-mentioned three sections, it is clear that if anything is to be taxed or to be kept exempted under GST then first it should cover under the definition of supply as per section 7(1), the same should not be covered under Schedule III, and then accordingly it shall be either considered as supply of goods or services.

55. Based on the above submissions, the appellant wishes to submit that provisions of the CGST Act and TSGST Act regarding the taxability, exemption, input tax credit availability and reversal/blockage thereof, etc. apply only when it is supply under GST and not covered under Schedule III.

56. Further, the appellant wants to submit that items specified in Schedule III are not new in indirect taxation as in earlier service tax regimes there was a similar list of things known as the **Negative List of Services** where the government had specified certain services like as there in Schedule III to keep out of the ambit of service tax.

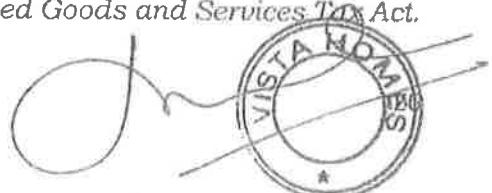
57. This list was considered as different from exemption as the exemption is actually a part of the levy but the government had given exemption in public interest.

58. Further, the definitions of exempt supply, taxable supply, and non-gst supply cover the supply of goods or services or both only. Definitions as per section 2 are reproduced below;

(108)- "*taxable supply*" means the supply of goods or services or both which is leviable to tax under this Act.

(47)- "*Exempt supply*" means the supply of any goods or services or both which attracts nil rate of tax or which may be wholly exempt from tax under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply.

(78)- "*non-taxable*" supply means a supply of goods or services or both that is not leviable to tax under this Act or under the Integrated Goods and Services Tax Act.



59. Thus, as per the above submission, the appellant wants to submit that the sale of villas is covered under Schedule III which shall neither be treated as a supply of goods nor services. Further, the Appellant submits that the same is received towards post-OC sales which is neither supply of goods nor supply of services as the same is covered under Entry 5 of Schedule III.

60. The Appellant submits that once the occupancy certificate is received, the same amounts to immovable property and the same goes out of the purview of Entry 5(b) of Schedule -II (being the sale of flats/commercial area after receipt of Occupancy Certificate). Therefore, the same shall not be considered as a supply at all. Once it is not a supply, there is no requirement to pay any GST on the same. Hence, the demand proposed to that extent needs to be dropped.

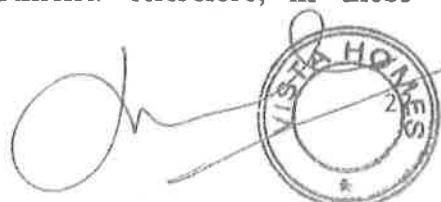
In Re: Penalties and interest are not payable/imposable:

61. In this regard, Appellant submits that when tax is not applicable, the question of interest & also penalties does not arise. It is a natural corollary that when the principal is not payable there can be no question of paying any interest as held by the Supreme Court in *Prathiba Processors Vs. UOI, 1996 (88) ELT 12 (SC)*.

62. Further, Appellant submits that the Impugned order had not discharged the burden of proof regarding the imposition of the penalty under CGST Act, 2017. In this regard, wishes to rely on the judgment in the case of *Indian Coffee Workers' Co-Op. Society Ltd Vs C.C.E. & S.T., Allahabad 2014 (34) S.T.R 546 (All)* it was held that "*It is unjustified in absence of discussion on fundamental conditions for the imposition of penalty under Section 78 of Finance Act, 1994*".

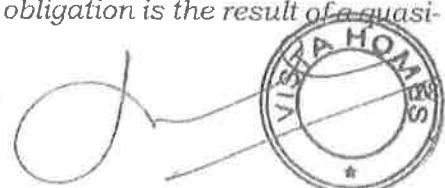
63. The Appellant submits that the Supreme Court in the case of *CIT Vs Reliance Petro Products Pvt Ltd (SC) 2010 (11) SCC (762)* while examining the imposition of penalties under Section 271(1)(c) of Income Tax Act, 1961 held that penalties are not applicable in similar circumstances.

64. The Appellant submits that from the above-referred decision of the Supreme Court, penalties cannot be imposed merely because the assessee has claimed certain ITC which was not accepted or was not acceptable to the revenue when the assessee has acted on the bonafide belief that the ITC is eligible. In the instant case also, the Appellant has availed the ITC on bonafide belief that the same is eligible which was not accepted by the department. Therefore, in these



circumstances, the imposition of penalties is not warranted and the same needs to be dropped.

65. The Appellant submits that it is pertinent to understand that the Supreme Court in the above-referred case has held that the penalties shall not be imposed even though the mens rea is not applicable for the imposition of penalties.
66. The Appellant submits that GST being a new law, the imposition of penalties during the initial years of implementation is not warranted. Further, the Appellant submits that they are under bonafide belief that ITC availed by them are eligible, thus, penalties shall not be imposed. Further, the government has been extending the due dates & waiving the late fees for delayed filing etc., to encourage compliance and in these circumstances, imposition of penalties for claiming ITC on bonafide belief is not at all correct and the same needs to be dropped.
67. In addition to above, the Appellant submits that where an authority is vested with discretionary powers, discretion has to be exercised by application of mind and by recording reasons to promote fairness, transparency and equity. In this regard the reliance is placed on the judgement of hon'ble Supreme Court in the case of *Maya Devi v. Raj Kumari Batra* dated 08.09.2010 [Civil Appeal No.10249 of 2003] wherein it was held that "*14. It is in the light of the above pronouncements unnecessary to say anything beyond what has been so eloquently said in support of the need to give reasons for orders made by Courts and statutory or other authorities exercising quasi-judicial functions. All that we may mention is that in a system governed by the rule of law, there is nothing like absolute or unbridled power exercisable at the whims and fancies of the repository of such power. There is nothing like a power without any limits or constraints. That is so even when a Court or other authority may be vested with wide discretionary power, for even discretion has to be exercised only along well recognized and sound juristic principles with a view to promoting fairness, inducing transparency and aiding equity.*"
68. The Appellant submits that the Supreme Court in case of **Hindustan Steel Ltd. v. State of Orissa —1978 [AIR 1970 SC 253]** while dealing with the similar facts wherein a mandatory penalty is prescribed without the concept of mens rea held that "*Under the Act penalty may be imposed for failure to register as a dealer: Section 9(1) read with Section 25(1)(a) of the Act. But the liability to pay penalty does not arise merely upon proof of default in registering as a dealer. An order imposing penalty for failure to carry out a statutory obligation is the result of a quasi-judicial process.*



criminal proceeding, and penalty will not ordinarily be imposed unless the party obliged either acted deliberately in defiance of law or was guilty of conduct contumacious or dishonest, or acted in conscious disregard of its obligation. Penalty will not also be imposed merely because it is lawful to do so. Whether penalty should be imposed for failure to perform a statutory obligation is a matter of discretion of the authority to be exercised judicially and on a consideration of all the relevant circumstances. **Even if a minimum penalty is prescribed, the authority competent to impose the penalty will be justified in refusing to impose penalty, when there is a technical or venial breach of the provisions of the Act or where the breach flows from a bona fide belief that The offender is not liable to act in the manner prescribed by the statute. Those in charge of the affairs of the Company in failing to register the Company as a dealer acted in the honest and genuine belief that the Company was not a dealer. Granting that they erred, no case for imposing penalty was made out**

69. The Appellant further submits that it was held in the case of Collector of Customs v. Unitech Exports Ltd. 1999 (108) E.L.T. 462 (Tribunal) that- **"It is settled position that penalty should not be imposed for the sake of levy. The penalty is not a source of Revenue.** The penalty can be imposed depending upon the facts and circumstances of the case that there is a clear finding by the authorities below that this case does not warrant the imposition of penalty. **The respondent's Counsel has also relied upon the decision of the Supreme Court in the case of M/s. Pratibha Processors v. Union of India reported in 1996 (88) E.L.T. 12 (S.C.) that penalty ordinarily levied for some contumacious conduct or a deliberate violation of the provisions of the particular statute.**" Hence, Penalty cannot be imposed in the absence of deliberate defiance of law even if the statute provides for a penalty
70. The Appellant submits that the Supreme Court in case of Price Waterhouse Coopers Pvt. Ltd Vs Commissioner of Income Tax, Kolkata S.L.P.(C) No.10700 of 2009 held as follows

"20. We are of the opinion, given the peculiar facts of this case, that the imposition of penalty on the assessee is not justified. We are satisfied that the assessee had committed an inadvertent and bona fide error and had not intended to or attempted to either conceal its income or furnish inaccurate particulars."



In Re: Impugned order is not valid

Demand was confirmed based on assumptions and presumptions

71. Appellant submits that the order was issued based on mere assumptions and presumptions and without considering the intention of the law, documents on record, the scope of activities undertaken and the incorrect basis of computation, creating its own assumptions, presumptions. Further, they have arrived at the conclusion in respect of excess availment of ITC without actual examination of facts, provisions of the Finance Act, 1994. In this regard, Appellant relies on decision of the Hon'ble Supreme Court in case **Oudh Sugar Mills Limited v. UOI, 1978 (2) ELT 172 (SC)** wherein it was held that "we must hold that the finding that 11,606 maunds of sugar were not accounted for by the Appellant has been arrived at without any tangible evidence and is based only on inferences involving unwarranted assumptions. The finding is thus vitiated by an error of law."

The Hon'ble SC categorically held that such order issued with assumptions and presumptions is not sustainable under the law. Therefore, on this count alone the entire proceedings in the order do not sustain and require to be set aside.

72. Appellant submits that the entire order seems to have been issued with revenue bias without appreciating the statutory provisions, the intention of the same and the objective of the transaction/activity and nature of the business. Appellant submits that the impugned order has been issued without examining the activities carried out by the Appellant. In case the department had examined all these aspects, the department would not have passed the impugned order. Appellant submits that it is the duty of the authority to consider the facts of the case properly before passing the order. Therefore, impugned order issued without considering the facts of the case is not valid and the same needs to be set aside.

Order is vague and lack of details

73. Appellant submits that the impugned order has not given clear reasons as to how the Appellant has excess claimed the input tax credit therefore, the same is lack of details and hence, becomes invalid. In this regard, reliance is placed on

a. CCE v. Brindavan Beverages (2007) 213 ELT 487(SC) the Hon'ble Supreme Court held that "The show cause notice is the foundation on which the department has to build up its case. If the allegations in the show cause notice are not specific and are on the contrary vague, lack details and/or unintelligible that is sufficient to hold that the notice was not given proper opportunity to meet the allegations indicated in the show cause notice."

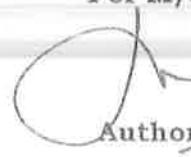


- b. Dayamay Enterprise Vs State of Tripura and 3 OR's. 2021 (4) TMI 1203 – Tripura High Court
- c. Mahavir Traders Vs Union of India (2020 (10) TMI 257 – Gujarat High Court)
- d. Teneron Limited Versus Sale Tax Officer Class II/Avato Goods and Service Tax & Anr. (2020 (1) TMI 1165 – Delhi High Court)
- e. Nissan Motor India Private Limited, Vs the State of Andhra Pradesh, The Assistant Commissioner (CT) (2021 (6) TMI 592 – Andhra Pradesh High Court).

74. From the invariable decisions of various High Courts, it is clear that the order without details is not valid and the same needs to be set aside.

75. Appellant craves leave to alter, add to and/ or amend the aforesaid grounds.

76. Appellant wishes to be heard in person before passing any order in this regard.

For M/s. Vista Homes

VISTA HOMES
Authorized Signatory
*

PRAYER

Therefore, it is prayed that

- a) To set aside the impugned order to the extent aggrieved.
- b) To hold that there is no excess claim of ITC.
- c) To hold that there is no ineligible claim of ITC.
- d) To hold that there is no reversal of ITC as per rule 42 & 43.
- e) To hold that there is no liability to pay the interest and penalty.
- f) To provide any other consequential relief.



Signature

VERIFICATION

I, Soham Satish Modi, Partner Authorized Signatory of M/s. Vista Homes hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place: Hyderabad

Date: 04.10.2024



Signature

**BEFORE THE JOINT COMMISSIONER (APPEALS -II) OF CENTRAL TAX,
HQRS OFFICE, 7TH FLOOR, L.B. STADIUM, BASHEERBAGH,
HYDERABAD - 500004.**

**Sub: Filing of Appeal against Order-in-Original vide DIN: 20240756Y0000000BC1F OIO
No.02/2024-25 (GST-Adjn) dated 01.07.2024 in the case of M/s. Vista Homes**

I, Soham Satish Modi, Partner of M/s. Vista Homes, hereby authorizes and appoint H N A & Co. LLP, Chartered Accountants, Bangalore or their partners and qualified staff who are authorized to act as an authorized representative under the relevant provisions of the law, to do all or any of the following acts:-

- a. To act, appear and plead in the above-noted proceedings before the above authorities or any other authorities before whom the same may be posted or heard and to file and take back documents.
- b. To sign, file verify, and present pleadings, applications, appeals, cross-objections, revision, restoration, withdrawal, and compromise applications, replies, objections and affidavits etc., as may be deemed necessary or proper in the above proceedings from time to time.
- c. To Sub-delegate all or any of the aforesaid powers to any other representative and I/Appellant do hereby agree to ratify and confirm acts done by our above-authorized representative or his substitute in the matter as my/our own acts as if done by me/us for all intents and purposes.

This authorization will remain in force till it is duly revoked by me/us
Executed this on 04.10.2024 at Hyderabad



I, the undersigned partner of M/s H N A & Co. LLP, Chartered Accountants, do hereby declare that the said M/s H N A & Co. LLP is a registered firm of Chartered Accountants, and all its partners are Chartered Accountants holding certificate of practice and duly qualified to represent in above proceedings under Section 116 of the CGST Act, 2017. I accept the above-said appointment on behalf of M/s H N A & Co. LLP. The firm will represent through any one or more of its partners or Staff members who are qualified to represent before the above authorities.

Dated: 04.10.2024

Address for service:

**H N A & Co. LLP
Chartered Accountants,
4th Floor, West Block, Anushka Pride,
above Lawrence & Mayo,
Road Number 12, Banjara Hills,
Hyderabad, Telangana 500034.**

**For HNA & Co. LLP
Chartered Accountants**

R. Lakshman Kumar
**Lakshman Kumar K
Partner (M.No. 241726)**

I, Partner/employee/associate of M/s H N A & Co. LLP duly qualified to represent in above proceedings in terms of the relevant law, also accept the above said authorization and appointment.

S1 No.	Name	Qualification	Mem. /Roll No.	Signature
1	Sudhir V S	CA	219109	
2	Venkata Prasad P	CA/LLB	AP/3511/2023	-
3	Srimannarayana S	CA	261612	
4	Akash Heda	CA	269711	
5	P. Manikanta	CA	277705	
6	Asha Latha	CA	280346	





OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX
RAMGOPALPET III RANGE
“सलौक सीनेट”, गेट २२-१३। १६४२ वा। ७, रामपोपालपेट, एम. ची. रोड
सिंधुराम्बद ५००००३

‘SALIKE SENATE’, Door No.2-4-416 & 417,
RAMGOPALPET, MG ROAD, SECUNDERABAD - 500003

Mail gsts1@cgst.gov.in Contact: 7901246138

C No. GEX/COM/SAR/1306/001 CGST RANGE RGPT-III-DIV SNBHD-COMMITTEE SECUNDERABAD

िगांक Date: 01.07.2024

DIN: 20240756Y00000000BC1F



ORDER-IN-ORIGINAL No.02/2024-25 (GST-Adjn)
(Passed by Shri R. Savan Kumar, Superintendent of Central Tax, Ramgopalpet III Range, Secunderabad GST Division)

PREAMBLE

1. This copy is granted free of charge for the private use of persons to whom it is issued.

इसे जिस व्यक्तिको जारी किया गया है यह प्रतिमिजी प्रयोग केलिए बिना मूल्यके दीजातीहै।

2. Under Section 107(1) of the Central Goods and Service Act, 2017 any person aggrieved by this order can prefer appeal within three months from the date of communication of such order to the Joint Commissioner (Appeals), Hqrs Office, 7th floor, L.B. Stadium Road, Basheerbagh, Hyderabad-4.

कोईभी व्यक्ति जो केंद्रीयवस्तु एवं सेवा करअधिनियम, 2017 की धारा 107 (1) के तहत, इस आदेश से दुखो होताहोते वह ऐसे आदेश के विरुद्ध संपुक्त आयुक्त (अपील), मुख्यालय कार्यालय, सातवीं मंजिल, जी.एस.टी.मकान, एल बी स्टेडियम रोड, बशीरबाग, हैदराबाद - 500 004 के समक्ष इस आदेश के सुचित होमेके तीन माह के अंदर अपील दर्ज कर सकता है।

3. Appeals shall be filed in **FORM GST APL-01** prescribed under Rule 108 of Central Goods and Service Tax Rules, 2017.

केंद्रीयवस्तु एवं सेवा कर नियम, 2017 के नियम 108 के तहतनिर्धारितफॉर्म GST APL-01 मेंअपीलदायरकीजाएगी।

4. The grounds of appeal and form of verification as contained in Form GST APL-01 shall be signed in the manner specified in rule 26 of Central Goods and Service Tax Rules, 2017.

अपीलकाआधार औरफॉर्मकिसत्यापनकेरूपमेफॉर्मजीएसटीएपीएल01 मेंनिहितहै, केंद्रीयसामानऔरसेवाकर नियम, 2017 के नियम 26 मेंनिर्दिततरीकेसेहस्ताक्षरकिएजाएंगे।

5. A certified copy of the decision or order appealed against shall be submitted within seven days of filing appeal under sub rule 1 of 108 of Central Goods and Service Tax Rules, 2017.

केंद्रीयवस्तु एवं सेवाकर नियम, 2017 के 108 के तहतअपीलभरनेकेसातदिनोंकेभीतरआदेशकीप्रमाणितप्रतिप्रस्तुतकीजाएगी।

6. As per Section 107(6) of CGST Act, 2017, no appeal shall be filed under Section 107(1) of CGST Act, 2017 unless the appellant has paid--

(a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and

(b) a sum equal to ten per cent of the remaining amount of tax in dispute arising from the said order, in relation to which the appeal has been filed.





१४१ युक्ति वापि लगाए पर आदेश सो तु यक्षकर वापि युक्ति का शुल्क और जुर्मा का रोगिका है।

(३) दसप्रतिशतके एसबीएससी (एकत्रादेशसे प्राप्तविवादमेंकरनीप्रधारणी, जिसके सांबंधमें भागीदारपक्षीप्रियोगिता

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Sub: GST - Scrutiny of GST Returns for FY 2019-20 in respect of M/S. VISTA HOMES bearing GSTIN No. 36AAGIFV2U68P1ZJ - Issuance of Order-In-Original under section 73 of CGST Act, 2017 resp.

元人詩集

M/S. VISTA HOMES, 2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION, MG ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003 having GSTIN No. 36AAGHV2068P1ZJ (here in after referred as "Tax Payer" or "assessees") are engaged in CONSTRUCTION OF RES. COMPLEX, WORKS CONTRACT SERVICES etc., having HSN 00440334, 00440410 falling under GST Tariff of India.

2. On scrutiny of the returns filed by M/S. VISTA HOMES for the FY 2019-20, certain discrepancies were noticed. The intimation of the same was given to the tax payer by issuance of FORM GST-ASMT-10 with Reference No ZM360523052062D dated 23.02.2024 and issuance of DRC-01A vide DIN 20240356Y0000000F6EB dated 25.03.2024. The details of the discrepancies are as follows:-

2.1: Excess availment of ITC in GSTR-3B on comparison with credit available in GSTR-2A for FY 2019-20.

2.1.1 On comparison of the Input Tax Credit availed in GSTR-3B and the ITC available in GSTR-2A for the period FY 2019-20, it was noticed that there was excess availment of ITC of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240/- & SGST: Rs. 1,09,240/-). The said excess availment of ITC was irregular in terms of sub-section (2)(c) of Section 16 of the CGST Act, 2017, as the taxpayer has failed to ensure that the tax charged in respect of their input supplies has duly been credited to the Government by their suppliers. The details of excess availment of ITC are furnished hereunder: -

(Amount in Rs.)

Excess avialment of ITC as per the comparison between credit available in GTR-2A and credit availed in GSTR-3B for the FY 2019-20									
FY	ITC availed per GSTR-3B for FY 2019-20			ITC availed per GSTR-2A for FY 2019-20			Excess availed ITC		
	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
2019-20	38159	6913827	6913827	21151	6804587	6804587	17008	109240	109240

2.1.2 In view of the above, it is found that the taxpayer has availed excess ITC of Rs 2,35,488/- (IGST: Rs 17,008/- COST: Rs. 1,09,240/- & SGST: Rs. 1,09,240/-) in the FY

3619-20 which is not available in GSTR 2A returns which is inadmissible as per Section 16 and 41 of CGST Act, 2017.

2.1.3 **LEGAL PROVISIONS:**

i) Section 16 of CGST Act 2017: —

"Every registered person shall, subject to such conditions and restrictions as may be prescribed and, in the manner, specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.

— (2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless, —

(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;

(b) he has received the goods or services or both.

[Explanation. — For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services—

(c) subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply; and

(d) he has furnished the return under section 39;"

ii) Section 41 of CGST Act, 2017: .

Claim of input tax credit and provisional acceptance thereof

(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to avail the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited to his electronic credit ledger.

(2) The credit of input tax availed by a registered person under sub-section (1) in respect of such supplies of goods or services or both, the tax payable whereon has not been paid by the supplier, shall be reversed along with applicable interest, by the said person in such manner as may be prescribed:

iii) Rule-36 of CGST Rules,2017: .

"(1) the input tax credit shall be availed by a registered person, including the Input Service Distributor, on the basis of any of the following documents, namely, -

- (a) an invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31;*
- (b) an invoice issued in accordance with the provisions of clause (f) of sub-section (3) of section 31, subject to the payment of tax;*

(i) a claim note issued by a supplier in accordance with the provisions of section 34;

(ii) a bill of entry for any similar document prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on imports;

(iii) an Input Service Distributor notice or Input Service Distributor credit note or any document issued by an Input Service Distributor in accordance with the provisions of sub rule (1) of rule 54.

(2) Input tax credit shall be availed by a registered person only if all the applicable particulars as specified in the provisions of Chapter VI are contained in the said document, and the relevant information, as contained in the said document is furnished in FORM GSTR 2 by such person."

Other Legal Provisions

i) Section 73(1) of CGST Act,2017:-

In terms of sub-section (1) of Section 73, Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder.

ii). Section 50 of CGST Act 2017:-

(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council.

{Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.}

(2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.

(3) A taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding twenty four per cent., as may be notified by the Government on the recommendations of the Council.

(iii). Section 122(2)(a) of CGST Act 2017:

any registered person who supplies any goods, or supplies or holds an article on which tax has not been paid or shall paid or not availed or refunded, or where the input tax credit has been wrongly availed or utilized.

but for any reason, other than a reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty of ten thousand rupees or ten percent of the tax due from such person, whichever is higher.

2.1.4. From the foregoing facts of the case and statutory provisions it appears that the taxpayer had failed to ensure that the tax charged in respect of their input supplies had duly been credited to the Government by their suppliers as envisaged in Section 16(2)(c) of CGST Act, 2017 either by way of getting the details of outward supplies uploaded by their suppliers in their GSTR-1 returns which in turn would appear in the taxpayer's auto-populated GSTR-2A statement for the relevant period or by furnishing irrefutable evidence to the effect that the supplier had in fact paid the applicable taxes to the Government on the said input supplies by furnishing the suppliers' GTSR-3B returns for the relevant period. This had led to contravention of Section 41 of CGST Act, 2017 according to which the excess availed input tax credit on which tax has not been paid by the supplier shall be reversed along with applicable interest and the taxpayer in the instant case ~~had~~ ~~have~~ ~~irregularly~~ failed to do so.

2.1.5. As discussed above, in terms of the provisions of Section 16(2)(c) of CGST Act, 2017 and Rule 36(1)(b) of CGST Rules, 2017, to avail input tax credit against invoices being in possession of a recipient of supply, it is also mandatory that the tax mentioned in the said invoice therein is paid. Thus, the ITC availed by a recipient is subject to payment of tax by the supplier in terms of the provisions of Section 39 of CGST Act, 2017 read with Rule 61 of CGST Rules, 2017.

2.1.6. In view of above, it appears that the taxpayer had irregularly availed excess ITC (difference between GSTR-3B and 2A Auto populated statement) to the tune of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-) for the period FY 2019-20 contravening Section 16 and 41 of CGST Act, 2017 read with Rule 36 of CGST Rules, 2017.

2.1.7. Since the taxpayer has wrongly availed and utilized the excess ITC of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-) against the provisions of Section 16 & 41 of CGST Act, 2017 read with Rule 36 of CGST Rules, 2017, the same is required to be recovered from the taxpayer in terms of Section 73 of CGST Act, 2017, along with interest in terms of Section 50 of CGST Act, 2017. Further, it appears they are liable for penal action in terms of Section 73 of CGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and SGST Act, 2017 & Section 20 of IGST Act, 2017.

2.1.8. The said observation was communicated to the tax payer by issuance of FORM GST-ASMT-10 with Reference No. ZM360523052062D dated 23.02.2024 and issuance of DRC-01A vide DIN. 20240356Y000000F6EB dated 25.03.2024.

3.2. Non-payment of late fee on delayed filing of GSTR-1, GSTR-3B and GSTR-9 for FY 2019-20:

3.2.1. During the course of scrutiny of returns, it was noticed that the taxpayer had not paid late fee for delayed filing of GSTR-1, GSTR-3B and GSTR-9 returns. The details of delayed filing of GSTR-1, GSTR-3B and GSTR-9 returns and non-payment of late fee are given below:

GSTR -1 late filing details

	Due date of filing	Actual date of filing	No of days delayed	Late fee liability
Aug-19	11-09-2019	17-09-2019	6	300
Total				300

GSTR -3B late filing details

	Due date of filing	Actual date of filing	No of days delayed	Late fee liability
Sep-19	20-10-2019	21-10-2019	1	50
Total				50

GSTR-9 late filing details

Type of returns	Due date of filing	Actual date of filing	No of days delayed	Late fee liability
Annual return	31-03-2021	25-05-2021	55	11000
Total				11000

	Total	CGST	SGST
Total late fee payable(GSTR-1, GSTR-3B and GSTR-9)	11350		
Late fee paid	50	25	25
Balance Late fee Payable	11300	5650	5650

2.2.2. Legal provisions

37. *Furnishing details of outward supplies.*—(1) Every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically, in such form and manner as may be prescribed, the details of outward supplies of goods or services or both effected during a tax period on or before the tenth day of the month

successing the said tax period and such details shall be communicated to the recipient of the said supplies within such time and in such manner as may be prescribed.

39. *Furnishing of returns*—(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 76 or section 51 or section 52 shall, for every calendar month or part thereof furnish, in such form and manner as may be prescribed, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed, on or before the twentieth day of the month succeeding such calendar month or part thereof.

44. *Annual return*.—(1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year.

47. *Levy of late fee*—(1) Any registered person who fails to furnish the details of outward or inward supplies required under section 37 or section 38 or returns required under section 39 or section 45 by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.

(2) Any registered person who fails to furnish the return required under section 44 by the due date shall be liable to pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum of an amount calculated at a quarter per cent. of his turnover in the State or Union territory.

2.2.3. In view of the above, the taxpayer is liable to pay latefee in cash of Rs 11,300/- (CGST: Rs.5,650/- & SGST: Rs.5,650/-) under section 47 as applicable under the provisions of CGST Act, 2017 read with Section 37, Section 39 and Section 44 of CGST Act, 2017 and SGST Act, 2017.

2.2.4. The said observation was communicated to the tax payer by issuance of FORM GST-ASMT-10 with Reference No. ZM360523052062D dated 23.02.2024 and issuance of DRC-01A vide DIN. 20240356Y000000F6EB dated 25.03.2024.

2.3: Ineligible ITC availed in respect of invoices issued by the suppliers who have not filed their GSTR-3B returns for the relevant tax period.

2.3.1 On comparison of the Input Tax Credit available in GSTR-2A for the period FY 2019-20, it was noticed that the taxpayer received ITC to the tune of Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) from the below mentioned suppliers who have not filed their GSTR-3B returns for the relevant tax periods and the same ITC was availed by the taxpayer in their GSTR-3B returns. The said excess availment of ITC was irregular in terms of sub-section (2)(c) of Section 16 of the CGST Act, 2017, as the taxpayer has failed to ensure that the tax charged in respect of their input supplies has duly been credited to the Government by their suppliers. The details of such suppliers are furnished hereunder: -

(Amount in Rs.)

S.No.	GSTIN	Legal Name	Period	Irregular ITC value
1	36BDWPN0356G1Z7	SHARADA	2019-20	1440
		NARABOINA		
2	36AOLPN4767L1Z6	LAXMINARAYANA	2019-20	7200
		NARABOINA		

2.3.2. In view of the above, it is found that the taxpayer has availed irregular ITC of Rs 8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) in the FY 2019-20 which is inadmissible as per Section 16 and 41 of CGST Act, 2017.

2.3.3. From the foregoing facts of the case and statutory provisions it appears that the taxpayer had failed to ensure that the tax charged in respect of their input supplies had duly been credited to the Government by their suppliers by way of filing GSTR-3B returns as envisaged in Section 16(2)(c) of CGST Act, 2017. This had led to contravention of Section 41 of CGST Act, 2017 according to which the irregularly availed input tax credit on which tax has not been paid by the supplier shall be reversed along with applicable interest and the taxpayer in the instant case has miserably failed to do so.

2.3.4. As discussed above, in terms of the provisions of Section 16(2)(c) of CGST Act, 2017 and Rule 36(1)(b) of CGST Rules, 2017, to avail input tax credit against invoices being in possession of a recipient of supply, it is also mandatory to be the tax i.e., GST invoiced therein is paid. Thus, the ITC availed by a recipient is subject to payment of tax by the supplier in terms of the provisions of Section 39 of CGST Act, 2017 read with Rule 61 of CGST Rules, 2017.

2.3.5. In view of above, it appears that the taxpayer had irregularly availed ineligible ITC received from the suppliers who have not filed their GSTR-3B returns for the relevant tax periods to the tune Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) for the period from April, 2019 to March, 2020 contravening Section 16 and 41 of CGST Act, 2017.

2.3.6. The said observation was communicated to the tax payer by issuance of FORM GST-ASMT-10 with Reference No. ZM360523052062D dated 23.02.2024 and issuance of DRC-01A vide DIN. 20240356Y0000000F6EB dated 25.03.2024.

2.3.7. Since the taxpayer has irregularly availed and utilized the ITC of Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) against the provisions of Section 16 of CGST Act, 2017, the same is required to be recovered from the taxpayer in terms of Section 73 of CGST Act, 2017, along with interest in terms of Section 50 of CGST Act, 2017. Further, it appears they are liable for penal action in terms of Section 73 of CGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and SGST Act, 2017.

2.4. Reversal of ITC in accordance with provisions of Rule 42 and Rule 43 of CGST Rules, 2017 for FY 2019-20.

2.4.1 On scrutiny of GSTR-1 and GSTR-3B returns filed by the taxpayer for FY 2019-20, it is observed that the taxpayer has declared Nil rated/exempt supplies but has availed ITC proportionately as per Section 17(2) of CGST Act, 2017 read with Rule 42 of CGST Rules, 2017 as detailed below:

1 Taxable Value as per Table 3.1 (c) of GSTR-3B	5574251
2 Taxable Value as per Table 3.1(Total) of GSTR-3B	109108819
3.ITC as per Table 4A of GSTR-3B or 6A of GSTR-9	13952425
4.Amount to be reversed [(1/2)*3]	712226.7413
Liability	Rs.7,12,228/- (IGST: Rs.1,948/-, CGST: Rs.3,55,140/- & SGST: Rs. 3,55,140/-)

2.4.2 In view of the above, it appears that the taxpayer is liable to reverse the ITC of Rs.7,12,228/- (IGST: Rs.1,948/-, CGST: Rs.3,55,140/- & SGST: Rs. 3,55,140/-) for the FY 2019-20 as per Section 17(2) of CGST Act, 2017 read with Rule 42 and Rule 43 of CGST Rules, 2017 and SGST Act, 2017 read with Section 20 of IGST Act, 2017.

2.4.3. Legal provisions

i). Section 17 - Apportionment of credit and blocked credits:-

(2) Where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempt supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies.

ii). Rule 42. Manner of determination of input tax credit in respect of inputs or input services and reversal thereof.

(1) The input tax credit in respect of inputs or input services, which attract the provisions of sub-section (1) or sub-section (2) of section 17, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the following manner, namely:-

(a) the total input tax involved on inputs and input services in a tax period, be denoted as T ;

(b) the amount of input tax, out of T , attributable to inputs and input services intended to be used exclusively for the purposes other than business, be denoted as T_1 ;

(c) the amount of input tax, out of T , attributable to inputs and input services intended to be used exclusively for effecting exempt supplies, be denoted as T_2 ;

(d) the amount of input tax, out of T , in respect of inputs and input services on which credit is not available under sub-section (5) of section 17, be denoted as T_3 ;

(e) the amount of input tax credit credited to the electronic credit ledger of registered person, be denoted as C_1 and calculated as

$C^* = T^* (T1^* - T2^* - T3^*)$

(ii) the amount of input tax credit attributable to inputs and input services intended to be used exclusively for effecting supplies, other than exempt but including zero rated supplies, be denoted as T^* ;

(Explanation: For the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, value of T^* shall be zero during the construction phase because inputs and input services will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date.)

(b) $T1^*, T2^*, T3^*$ and $T4^*$ shall be determined and declared by the registered person at the invoice level in FORM GSTR 2B and at summary level in FORM GSTR 3B;

(ii) input tax credit left after attribution of input tax credit under clause (i) of 75 shall be called common credit, be denoted as $C2^*$ and calculated as

$$C2^* = C1^* - T4^*$$

(ii) the amount of input tax credit attributable towards exempt supplies, be denoted as $D1^*$ and calculated as

$$D1^* = (E^* - F^*) \times C2^*$$

where,

E^* is the aggregate value of exempt supplies during the tax period, and

F^* is the total turnover in the State of the registered person during the tax period:

(Provided that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the Act, the value of E/F^* for a tax period shall be calculated for each project separately, taking value of E and F as under:-

E = aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax but are identified by the promoter to be sold after issue of completion certificate or first occupation, whichever is earlier;

F = aggregate carpet area of the apartments in the project;

Explanation 1: In the tax period in which the issuance of completion certificate or first occupation of the project takes place, value of E shall also include aggregate carpet area of the apartments, which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier;

Explanation 2: Carpet area of apartments, tax on construction of which is paid or payable at the rates specified for items (i), (ia), (ib), (ic) or (id), against serial number 3 of the Table in the notification No. 11/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub section (i) dated 28th June, 2017 vide GSR number 690(E) dated 28th June, 2017, as amended, shall be taken into account for calculation of value of E in view of Explanation (iv) in paragraph 4 of the notification No. 11/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR number 690(E) dated 28th June, 2017, as amended.)

(Provided further)77 that where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value of E/F^* shall be calculated by taking values of E and F of the last tax period for which the details

of such turnover are available previous to the month during which the said value of 'ITC' is to be calculated.

Explanation: For the purposes of this clause, it is hereby clarified that the aggregate value of exempt supplies and the total turnover shall exclude the amount of any duty or tax levied under entry 84 and entry 92A/78 of List I of the Seventh Schedule to the Constitution and entry 51 and 54 of List II of the said Schedule:

(j) the amount of credit attributable to non-business purposes if common inputs and input services are used partly for business and partly for non-business purposes, be denoted as 'D2', and shall be equal to five per cent. of 'C2'; and

(k) the remainder of the common credit shall be the eligible input tax credit attributed to the purposes of business and for effecting supplies other than exempted supplies but including zero rated supplies and shall be denoted as 'C3', where,-

$$C3 = C2 - (D1 + D2);$$

(l) the amount 'C3', 'D1' and 'D2' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in FORM GST-3B or through FORM GST DRC-03;

(m) the amount equal to aggregate of 'D1' and 'D2' shall be reversed by the registered person in FORM GSTR-3B or through FORM GST DRC-03;

Provided that where the amount of input tax relating to inputs or input services used partly for the purposes other than business and partly for effecting exempt supplies has been identified and segregated at the invoice level by the registered person, the same shall be included in 'T1' and 'T2' respectively, and the remaining amount of credit on such inputs or input services shall be included in 'T4'.

2.4.4. In view of the above, it appears that the taxpayer did not follow the procedure prescribed in Section 17(2) of CGST Act, 2017 read with Rule 42 of CGST Rules, 2017. Therefore, it appears that the taxpayer is liable to reverse the ITC of Rs.7,12,228/- (IGST: Rs.1,948/-, CGST: Rs.3,55,140/- & SGST: Rs. 3,55,140/-) along with applicable interest under Section 50 of CGST Act, 2017 and penalty under Section 122(2)(a) read with Section 73 of CGST Act, 2017 & SGST Act, 2017 read with Section 20 of IGST Act, 2017.

2.4.5. The said observation was communicated to the tax payer by issuance of FORM GST-ASMT-10 with Reference No. ZM360523052062D dated 23.02.2024 and issuance of DRC-01A vide DIN. 20240356Y0000000F6EB dated 25.03.2024.

3. For the administration and collection of State Goods and Services tax in respect of Telangana State, an Act was in operation in respect of Jurisdiction of Telangana state. This Act is titled as "The Telangana Goods and Services Act, 2017" (for short here in after referred to as "the TGST Act, 2017") and it contains the provisions exactly similar to the CGST Act, 2017 as referred above. Since, it is only repetition; the provisions of the TGST Act, 2017 are not reproduced in this notice.

3.1. Further, as per Section 6(1) of the TSGST Act, 2017, the Officers appointed under CGST Act, 2017 are authorized to be proper officers for the purposes of the said Act.

3.2. For the administration and collection of the Integrated Goods and Services Tax (IGST), an Act was in operation which is titled as "The Integrated Goods and Services Tax Act, 2017" (for short here in after referred to as "the IGST Act, 2017"). As per the provisions

in Section 70 of the IGST Act, 2017, the provisions of CGST Act, 2017 relating to irregular input tax credit, Registration, tax invoice, account and records, payment of tax, inspection, search, seizure and arrest, demands and recovery, offences and penalties etc shall, mutatis mutandis, apply, so far as may be, in relation to integrated tax as they apply in relation to Central tax as if they are inserted under the IGST Act, 2017. Accordingly, in respect of any recovery, penalty and other demands related to IGST, the provisions of CGST Act, 2017 will be applicable.

4. In view of the foregoing, Show Cause Notice No.07/2024-25, dated 04.04.2024 has been issued to M/S. VISTA HOMES, 2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION, MG ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003 having GSTIN No. 36AAGFV2068P1ZJ by the Superintendent of Central Tax, Ramgopalpet-III Range, Secunderabad GST Division, Secunderabad GST Commissionerate, Salike Senate, D.No.2-4-416&417, Ramgopalpet, MG Road, Secunderbad - 500003 (hereinafter referred as the Adjudicating Authority), as to why:

- (i) an amount Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-) for irregular availment of input tax credit in GSTR-3B on comparison with ITC available in GSTR-2A for the FY 2019-20 as discussed in Para 2.1, should not be demanded from them under the provisions of sub section (1) of Section 73 of the CGST Act, 2017 and SGST Act, 2017 read with Section 20 of IGST Act, 2017;
- (ii) an amount of Rs.11,300/- (CGST: Rs.5,650 /- & SGST: Rs.5,650/-) for late fee on delayed filing of GSTR-1, GSTR-3B and GSTR-9 returns during FY 2019-20 as discussed in para 2.2, should not be demanded from them under the Section of 47 of CGST Act, 2017/SGST Act, 2017;
- (iii) an amount Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) for irregular availment of input tax credit in GSTR-3B on comparison with ITC available in GSTR-2A for the FY 2019-20 as discussed in Para 2.3, should not be demanded from them under the provisions of Section 73 of the CGST Act, 2017 and SGST Act, 2017;
- (iv) an amount Rs.7,12,228/- (IGST: Rs.1,948/-, CGST: Rs.3,55,140 /- & SGST: Rs. 3,55,140/-) for non-reversal of ITC for the FY 2019-20 as discussed in Para 2.4, should not be demanded from them under the provisions of Section 73 of the CGST Act, 2017 & SGST Act, 2017 read with Section 20 of IGST Act, 2017;
- (v) Interest should not be demanded on the demand amount mentioned at Sl.No.(i), (ii) & (iv) under Section 50 of the CGST Act, 2017 / SGST Act, 2017 read with Section 20 of IGST Act, 2017;
- (vi) Penalty should not be imposed on the demand amount mentioned at Sl.No.(i), (iii) & (iv) in terms of provisions of Section 73 of CGST Act, 2017 and SGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and Section 20 of IGST Act, 2017.

5. Reply to Show Cause Notice and Personal Hearings:

The Taxpayer was given opportunity for Personal Hearings on 05.06.2024, 12.06.2024 and 18.06.2024. However, the taxpayer neither attended the personal hearing nor replied to the Show Cause Notice till date. The taxpayer vide letter dated 19.06.2024 asked for more time for reply submission but the reply has not been submitted yet.

6. Discussions and Findings:

6.1 I have gone through the Show Cause Notice dated 04.04.2024, facts & records of the case. In the absence of any reply to the Show Cause Notice by the Tax Payer and as they have not responded to the personal hearing intimations/letters, the case is taken up for ex-parte decision on the basis of facts/information available on record and on its merits.

7. Now the issues are discussed in detail as hereunder:

7.1. Issue 1: Excess availment of ITC in GSTR-3B on comparison with credit available in GSTR-2A for FY 2019-20,

7.1.1 On comparison of the Input Tax Credit availed in GSTR-3B and the ITC available in GSTR-2A for the period FY 2019-20, it was noticed that there was excess availment of ITC of Rs.2,35,488/- (IGST: Rs 17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-). The details of excess availment of ITC are furnished hereunder: -

Excess availment of ITC as per the comparison between credit available in GTR-2A and credit availed in GSTR-3B for the FY 2019-20										(Amount in Rs.)
FY	ITC availed per GSTR-3B for FY 2019-20			ITC availed per GSTR-2A for FY 2019-20			Excess availed ITC			
	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST	
2019-20	38159	6913827	6913827	21151	6804587	6804587	17008	109240	109240	

7.1.2 In view of the above, it is found that the taxpayer has availed excess ITC of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-) in the FY 2019-20 which is not available in GSTR-2A returns which is inadmissible as per Section 16 and 41 of CGST Act, 2017.

7.1.3. Since the taxpayer has wrongly availed and utilized the excess ITC of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-) against the provisions of Section 16 & 41 of CGST Act, 2017 read with Rule 36 of CGST Rules, 2017, the same is required to be recovered from the taxpayer in terms of Section 73 of CGST Act, 2017, along with interest in terms of Section 50 of CGST Act, 2017. Further, it appears

they are liable for penal action in terms of Section 73 of CGST Act, 2017 read with Section 12(2)(d) of CGST Act, 2017 and SGST Act, 2017 & Section 20 of IGST Act, 2017.

7.1. Issue 2: Non payment of Late Fee on delayed filing of GSTR-1, GSTR-3B and GSTR-9 for FY 2019-20:

7.1.1. (i) verification of returns: It was observed that the taxpayer had not paid late fee for delayed filing of GSTR-1, GSTR-3B and GSTR-9 returns. The details of delayed filing of GSTR-1, GSTR-3B and GSTR-9 returns and non-payment of late fee are given below:

GSTR-1 late filing details

	Due date of filing	Actual date of filing	No of days delayed	Late fee liability
Aug-19	11-09-2019	17-09-2019	6	300
	Total			300

GSTR-3B late filing details

	Due date of filing	Actual date of filing	No of days delayed	Late fee liability
Sep-19	20-10-2019	21-10-2019	1	50
	Total			50

GSTR-9 late filing details

Type of returns	Due date of filing	Actual date of filing	No of days delayed	Late fee liability
Annual return	31-03-2021	25-05-2021	55	11000
Total				11000

	Total	CGST	SGST
Total late fee payable (GSTR-1, GSTR-3B and GSTR-9)	11350	-	-
Late fee paid	50	25	25
Balance Late fee Payable	11300	5650	5650

7.2.2. In view of the above, the taxpayer is liable to pay latefee in cash of Rs.11,300/- (CGST: Rs.5,650/- & SGST: Rs.5,650/-) under section 47 as applicable under the provisions of CGST Act, 2017 read with Section 37, Section 39 and Section 44 of CGST Act, 2017 and SGST Act, 2017.

7.3. Issue 3: Ineligible ITC availed in respect of invoices issued by the suppliers who have not filed their GSTR-3B returns for the relevant tax period.

7.3.1 On comparison of the Input Tax Credit available in GSTR-2A for the period FY 2019-20, it was noticed that the taxpayer received ITC to the tune of Rs 8,640/- (CGST: Rs 4,320/- & SGST: Rs 4,320/-) from the below mentioned suppliers who have not filed their GSTR-3B returns for the relevant tax periods and the same ITC was availed by the taxpayer in their GSTR-3B returns. The details of such suppliers are furnished hereunder: -

(Amount in Rs.)

S.No.	GSTIN	Legal Name	Period	Irregular ITC value
1	36BDWPN0356G1Z7	SHARADA NARABOINA	2019-20	1440
2	36AOLPN4767L1Z6	LAXMINARAYANA NARABOINA	2019-20	7200

7.3.2. Since the taxpayer has irregularly availed and utilized the ITC of Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) against the provisions of Section 16 & 41 of CGST Act, 2017 and Rule 36(1)(b) of CGST Rules, 2017, the same is required to be recovered from the taxpayer in terms of Section 73 of CGST Act, 2017, along with interest in terms of Section 50 of CGST Act, 2017. Further, it appears they are liable for penal action in terms of Section 73 of CGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and SGST Act, 2017.

7.4. Issue 4: Non reversal of ITC in accordance with provisions of Rule 42 and Rule 43 of CGST Rules, 2017 for FY 2019-20.

7.4.1 On verification of GSTR-1 and GSTR-3B returns filed by the taxpayer for FY 2019-20, it is observed that the taxpayer has declared Nil rated/exempted supplies but not reversed ITC proportionately as per Section 17(2) of CGST Act, 2017 read with Rule 42 of CGST Rules, 2017 as detailed below:

1. Taxable Value as per Table 3.1 (c) of GSTR-3B	5574251
2. Taxable Value as per Table 3.1 (Total) of GSTR-3B	109198819
3. ITC as per Table 4A of GSTR-3B or 6A of GSTR-9	13952425
4. Amount to be reversed ((1/2)*3)	712226.7413
Liability	Rs.7,12,228/- (IGST: Rs.1,948/-, CGST: Rs.3,55,140 /- & SGST: Rs. 3,55,140/-)

7.4.2 In view of the above, it appears that the taxpayer did not follow the procedure prescribed in Section 17(2) of CGST Act, 2017 read with Rule 42 of CGST Rules, 2017. Therefore, it appears that the taxpayer is liable to reverse the ITC of Rs.7,12,228/- (IGST:

Rs. 1,348/- CGST: Rs. 3,55,140/- % SGST: Rs. 3,55,140/- along with applicable interest under Section 50 of CGST Act, 2017 and penalty under Section 12(2)(a) read with Section 73 of CGST Act, 2017 & SGST Act, 2017 read with Section 20 of IGST Act, 2017.

8. In view of the foregoing discussion, I pass the following order

O R D E R

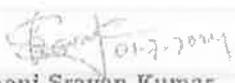
- (i) I hereby confirm the demand of Rs.2,35,485/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-) for irregular availment of input tax credit in GSTR-3B on comparison with ITC available in GSTR 2A for the FY 2019-20 as discussed in Para 7.1, under the provisions of sub section (1) of Section 73 of the CGST Act, 2017 and SGST Act, 2017 read with Section 20 of IGST Act, 2017;
- (ii) I hereby confirm the Interest demand on the demand amount confirmed at Sl.No.(i), as discussed in Para 7.1 under Section 50 of the CGST Act, 2017 / TSGST Act, 2017 read with Section 20 of IGST Act, 2017;
- (iii) I hereby impose penalty of Rs.41,848/- (IGST: Rs.20,000/-, CGST: Rs. 10,924 /- & SGST: Rs. 10,924 /-) on the demand amount confirmed at Sl.No.(i), as discussed in Para 7.1 in terms of provisions of Section 73(1) of CGST Act, 2017 / TSGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and also read with Section 20 of IGST Act, 2017;
- (iv) I hereby confirm the demand of Rs.11,300/- (COST: Rs.5,650 /- & SGST: Rs 5,650/-) for late fee on delayed filing of GSTR-1, GSTR-3B and GSTR-9 returns during FY 2019-20 as discussed in para 7.2, under the Section of 47 of CGST Act, 2017/SGST Act, 2017;
- (v) I hereby confirm the demand of Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) for irregular availment of input tax credit in GSTR-3B on comparison with ITC available in GSTR-2A for the FY 2019-20 as discussed in Para 7.3, under the provisions of Section 73 of the CGST Act, 2017 and SGST Act, 2017;
- (vi) I hereby confirm the Interest demand on the demand amount confirmed at Sl.No.(v), as discussed in Para 7.3 under Section 50 of the CGST Act, 2017 / TSGST Act, 2017 read with Section 20 of IGST Act, 2017;
- (vii) I hereby impose penalty of Rs.20,000/- (CGST: Rs. 10,000 /- & SGST: Rs. 10,000/-) on the demand amount confirmed at Sl.No.(v), as discussed in Para 7.3 in terms of provisions of Section 73(1) of CGST Act, 2017 / TSGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and also read with Section 20 of IGST Act, 2017;
- (viii) I hereby confirm the demand of Rs.7,12,228/- (IGST: Rs.1,948/-, CGST:

Rs. 9,55,140/- & SGST: Rs. 3,83,140/- for non reversal of HSN for up to 30.09.2017 as mentioned in Para 7.4 under the provisions of Section 73 of the CGST Act, 2017 & CGST Act, 2017 read with Section 20 of IGST Act, 2017.

(ix) I hereby confirm the interest demand on the demand amount confirmed at SI No.(viii), as discussed in Para 7.4 under Section 50 of the CGST Act, 2017 / TSGST Act, 2017 read with Section 20 of IGST Act, 2017;

(x) I hereby impose penalty of Rs.91,028/- (IGST: Rs.20,000/-, CGST: Rs. 35,514/- & SGST: Rs.35,514/-) on the demand amount confirmed at SI.No.(viii), as discussed in Para 7.4 in terms of provisions of Section 73(1) of CGST Act, 2017 / TSGST Act, 2017 read with Section 122(2)(a) of CGST Act,2017 and also read with Section 20 of IGST Act, 2017;

02AD-283/2024


Ramineni Sravan Kumar
अधीक्षक/ SUPERINTENDENT

रामगोपालपेट-III रेज/RAMGOPALPET-III RANGE

To
GSTIN: 36AAGFV2068P1ZJ

Legal Name: VISTA HOMES
(Trade Name: M/S. VISTA HOMES)
2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION,
MG ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

Copy submitted to: -

- (1) The Commissioner of Central Tax, Secunderabad GST Commissionerate, GST Bhavan, Hyderabad. (By name to The Superintendent (Review))
- (2) The Assistant Commissioner of Central Tax, Secunderabad GST Division, Secunderabad GST Commissionerate.

Office copy & Master file.

पात्र लक्षक रेकार्ड
ON INDIA GOVERNMENT SERVICE

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Office of the
Chairman of the
Supervisory
Committee of the
Commissioner of the
Economic GST Board
Parole
Post-Office, 10, Shanti Bhawan
Secunderabad GST Commission
Hyderabad - 500 007
SALIKI SAWALI - 421-416 & 417
Guntakal - 511-212
Parvarampeta - 511-212
Ranipet - 511-212
Rajiv Nagar - 511-212
Rajiv Nagar - 511-212





Form GSTR-3B

[See Rule 61]

System Generated Summary
(For Reference only)

	Financial Year	2019-20			
1. GSTIN		36AAGFV2068P1ZJ			
2(a). Legal Name of the Registered Person		VISTA HOMES			
2(b). Trade name, if any		VISTA HOMES			
3.1 Details of Outward supplies and inward supplies liable to reverse charge					
Nature of Supplies	Total Taxable value(₹)	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Cess(₹)
(a) Outward Taxable Supplies (Other Than Zero Rated, Nil Rated and Exempted)	10,31,43,387.81	17,242.20	61,82,627.22	61,82,627.22	0.00
(b) Outward Taxable Supplies (Zero Rated)	0.00	0.00	0.00	0.00	0.00
(c) Other Outward Supplies (Nil Rated, Exempted)	55,74,250.90	0.00	0.00	0.00	0.00
(d) Inward Supplies (Liable to Reverse Charge)	4,81,180.00	0.00	43,306.06	43,306.06	0.00
(e) Non-GST Outward Supplies	0.00	0.00	0.00	0.00	0.00

3.2 Out of Supplies made in 3.1 (a) above, Details of Inter-State Supplies made to Unregistered Persons, Composition Taxable Persons and UIN Holders

Nature of Supplies	Total Taxable value(₹)	Integrated Tax(₹)
Supplies Made to Unregistered Persons	0.00	0.00
Supplies Made to Composition Taxable Persons	0.00	0.00
Supplies Made to UIN holders	0.00	0.00

4. Eligible ITC

Details	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Cess(₹)
(A) ITC Available(Whether in Full or Part)	38,159.72	69,57,138.25	69,57,138.25	0.00
(1) Import of goods	0.00	0.00	0.00	0.00
(2) Import of services	0.00	0.00	0.00	0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	43,306.06	43,306.06	0.00
(4) Inward supplies from LSD	0.00	0.00	0.00	0.00
(5) All other ITC	38,159.72	69,13,832.19	69,13,832.19	0.00
(B) ITC Reversed	0.00	50,907.00	50,907.00	0.00
(1) As per rules 42 & 43 of CGST Rules	0.00	0.00	0.00	0.00
(2) Others	0.00	50,907.00	50,907.00	0.00
(C) Net ITC Available (A-B)	38,159.72	69,06,231.25	69,06,231.25	0.00
(D) Ineligible ITC	0.00	0.00	0.00	0.00
(1) As per section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00

5 Values of Exempt, Nil-Rated and Non-GST Inward Supplies

Nature of Supplies	Inter-State Supplies(₹)	Intra-State Supplies(₹)
From a Supplier under Composition Scheme, Exempt and Nil Rated Supply	0.00	3,14,253.26
Non GST Supply	0.00	0.00

5.1 Interest and Late fee

Details	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Cess(₹)
Interest	0.00	0.00	0.00	0.00
Late fee	0.00	25.00	25.00	0.00

6.1 Payment of Tax

Description	Total Tax Payable(₹)	Tax Paid Through ITC(₹)			Tax/Cess Paid in Cash(₹)	Interest Paid in Cash(₹)	Late Fee Paid in Cash(₹)
		Integrated Tax	Central Tax	State/UT Tax			
(A) Other than Reverse Charge							
Integrated Tax	17,242.00	17,242.00	0.00	0.00	0.00	0.00	0.00
Central Tax	61,82,626.00	6,98,512.00	54,84,114.00	0.00	0.00	0.00	25.00
State/UT Tax	61,82,626.00	2,00,961.00	0.00	59,81,565.00	0.00	0.00	25.00
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(B) Reverse Charge							
Integrated Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Tax	43,306.06	0.00	0.00	0.00	43,306.00	0.00	0.00
State/UT Tax	43,306.06	0.00	0.00	0.00	43,306.00	0.00	0.00
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Aug-19	Y	Y	19-Sep-19	36AC0ES2044C127	SUMMIT SALES LLP	31-Aug-19	N	R	8,777.50	0.00	792.78	751.00
Aug-19	Y	Y	19-Sep-19	36AC0ES2044C127	SUMMIT SALES LLP	7526	R	R	36,618.42	0.00	3,475.68	3,077.48
Aug-19	Y	Y	19-Sep-19	36AC0ES2044C127	SUMMIT SALES LLP	7526	R	R	45,654.00	0.00	4,100.86	3,910.14
Aug-19	Y	Y	19-Sep-19	36AC0ES2044C127	SUMMIT SALES LLP	7529	R	R	13,327.84	0.00	1,724.81	1,172.51
Aug-19	Y	Y	19-Sep-19	36AC0ES2044C127	SUMMIT SALES LLP	7560	R	R	25,593.10	0.00	2,353.14	2,020.24
Aug-19	Y	Y	19-Sep-19	36AC0ES2044C127	SUMMIT SALES LLP	634	R	R	350.00	0.00	32.40	29.00
Aug-19	Y	Y	19-Sep-19	36AC0ES2044C127	SUMMIT SALES LLP	635	R	R	350.00	0.00	32.40	29.00
Aug-19	Y	Y	11-Sep-19	36AD0B7056C127	LEPAHSHI TARPAILUN INDUSTRIES	2019-09-1126/55	N	R	31,000.00	0.00	3,300.00	3,000.00
Aug-19	Y	Y	20-Sep-19	36AD0B7056C127	SHIV SHAKTI MACHINE TOOLS HARDWARE AND ELECTRICALS	74	R	R	753.00	0.00	80.00	75.00
Aug-19	Y	Y	10-Sep-19	36ABR010541122	SRI BALAJI ENTERPRISES	76	R	R	7,678.00	0.00	602.00	622.00
Aug-19	Y	Y	10-Sep-19	36ABR010541122	SRI BALAJI ENTERPRISES	76	R	R	9,438.00	0.00	617.00	641.00
Aug-19	Y	Y	07-Dec-19	36ABR010541122	SVR PIVOTS & ALLIED SERVICES	056/2019-20	R	R	2,000.00	0.00	235.00	200.00
Aug-19	Y	Y	19-Sep-19	36ABR010541122	G P BUILDING MATERIALS	GP/19-20/284	R	R	1,600.00	0.00	194.00	162.00
Aug-19	Y	Y	09-Sep-19	36ABR010412212	ELEGANT ENTERPRISES	EE-0196	R	R	750.00	0.00	67.00	60.00
Aug-19	Y	Y	15-Sep-19	36ABR010540122	SAILAKSHMI ENTERPRISES	INV/20-19/20/116	R	R	10,000.00	0.00	1,200.00	1,181.00
Aug-19	Y	Y	15-Sep-19	36ABR010540122	SAILAKSHMI ENTERPRISES	INV/20-19/20/123	R	R	16,323.33	0.00	1,600.00	1,500.00
Aug-19	Y	Y	15-Sep-19	36ABR010540122	SAILAKSHMI ENTERPRISES	INV/2019-20/231	R	R	10,952.33	0.00	1,200.00	1,181.00
Aug-19	Y	Y	15-Sep-19	36ABR010540122	SAILAKSHMI ENTERPRISES	INV/2019-20/135	R	R	24,652.33	0.00	2,800.00	2,621.00
Aug-19	Y	Y	15-Sep-19	36ABR010540122	SAILAKSHMI ENTERPRISES	INV/2019-20/143	R	R	67,500.00	0.00	8,000.00	7,600.00
Aug-19	Y	Y	02-Dec-19	36ABR010540122	M/S VIND WORLD	1352	R	R	1,340.00	0.00	160.00	140.00
Aug-19	Y	Y	02-Dec-19	36ABR010540122	M/S VIND WORLD	1359	R	R	2,430.00	0.00	230.00	210.00
Aug-19	Y	Y	10-Dec-19	36CNC010981122	SREE SANSHARANYA ENTERPRISES	160	R	R	30,142.00	0.00	3,525.00	3,175.00
Aug-19	Y	Y	10-Dec-19	36CNC010981122	SREE SANSHARANYA ENTERPRISES	171	R	R	27,056.00	0.00	3,000.00	2,700.00
Aug-19	Y	Y	10-Dec-19	36CNC010981122	SREE SANSHARANYA ENTERPRISES	176	R	R	26,181.00	0.00	2,600.00	2,300.00
Aug-19	Y	Y	10-Dec-19	36CNC010981122	SREE SANSHARANYA ENTERPRISES	TE/01/19/01210	R	R	74,000.00	0.00	8,000.00	7,200.00
Aug-19	Y	Y	21-Oct-19	36CNC010981122	M/S VATTAM STEELS	VSH-49-20-20699	R	R	9,02,055.00	0.00	62,965.34	59,955.00
Aug-19	Y	Y	10-Oct-19	36CNC010981122	M/S VATTAM STEELS	27	R	R	6,44,100.00	0.00	5,718.20	5,175.00
Aug-19	Y	Y	10-Oct-19	36CNC010981122	M/S VASANT ENTERPRISES	28	R	R	10,151.00	0.00	945.00	842.00
Aug-19	Y	Y	10-Oct-19	36CNC010981122	M/S VASANT ENTERPRISES	79	R	R	10,65,60.00	0.00	9,705.00	8,708.00
Aug-19	Y	Y	10-Oct-19	36CNC010981122	M/S VASANT ENTERPRISES	30	R	R	10,35,61.00	0.00	9,451.00	8,450.00
Aug-19	Y	Y	10-Oct-19	36CNC010981122	M/S VASANT ENTERPRISES	961	R	R	1,500.00	0.00	1,525.00	1,250.00
Aug-19	Y	Y	07-Jan-20	36ABR010540122	CEMEX INDIA	143	R	R	4,12,156.00	0.00	3,000.00	2,900.00
Aug-19	Y	Y	03-Jan-20	36ABR010540122	M/S BANEEH ELECTRICAL	162	R	R	9,550.00	0.00	494.50	420.00
Aug-19	Y	Y	17-Oct-19	36ABR010540122	KGM & CO	2019-20/20/151	R	R	2,250.00	0.00	206.00	180.00
Aug-19	Y	Y	20-Oct-19	36ABR010540122	S L INFRA	146	R	R	4,29,661.44	0.00	3,869.57	3,205.50
Aug-19	Y	Y	16-Oct-19	36ABR010540122	S L INFRA	153	R	R	1,148.00	0.00	1,148.00	1,148.00
Aug-19	Y	Y	10-Oct-19	36ABR010540122	OLIPREET HARDWARE	112	R	R	5,000.00	0.00	450.00	400.00
Aug-19	Y	Y	15-Oct-19	36ABR010540122	OLIPREET HARDWARE	167	R	R	9,000.00	0.00	824.00	740.00
Aug-19	Y	Y	17-Oct-19	36ABR010540122	M/S BANEEH ELECTRICAL	7577	R	R	810.00	0.00	71.00	64.00
Aug-19	Y	Y	16-Oct-19	36ABR010540122	SUMMIT SALES LLP	7578	R	R	6,521.00	0.00	406.93	367.00
Aug-19	Y	Y	16-Oct-19	36ABR010540122	SUMMIT SALES LLP	7580	R	R	10,290.00	0.00	926.00	770.00
Aug-19	Y	Y	16-Oct-19	36ABR010540122	SUMMIT SALES LLP	SSLOG/396/19/30	R	R	12,410.00	0.00	1,152.00	1,000.00
Aug-19	Y	Y	16-Oct-19	36ABR010540122	RAMCHANDRA MURTHY N & ASSOCIATES	7581	R	R	4,200.00	0.00	414.00	362.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	SSLOG/401/19/20	R	R	9,000.00	0.00	816.44	726.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7708	R	R	1,400.00	0.00	140.00	120.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	SSLOG/441/19/20	R	R	1,950.00	0.00	116.00	100.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7709	R	R	2,400.00	0.00	160.00	136.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	SSLOG/447/19/20	R	R	1,956.00	0.00	174.00	154.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7680	R	R	1,710.00	0.00	159.00	130.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7681	R	R	2,746.00	0.00	192.00	172.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	SSLOG/410/19-20	R	R	1,400.00	0.00	140.00	120.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7708	R	R	1,400.00	0.00	140.00	120.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	SSLOG/441/19-20	R	R	1,950.00	0.00	174.00	154.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7709	R	R	2,400.00	0.00	160.00	136.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	SSLOG/447/19-20	R	R	1,956.00	0.00	174.00	154.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7711	R	R	2,08,320.00	0.00	2,000.00	1,900.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7712	R	R	2,519.00	0.00	212.00	192.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7713	R	R	27,143.00	0.00	2,500.00	2,300.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7714	R	R	3,00,000.00	0.00	3,000.00	2,800.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7715	R	R	3,400.00	0.00	320.00	280.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7716	R	R	3,400.00	0.00	320.00	280.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7717	R	R	3,400.00	0.00	320.00	280.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7718	R	R	3,400.00	0.00	320.00	280.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7719	R	R	3,400.00	0.00	320.00	280.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7720	R	R	3,400.00	0.00	320.00	280.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7721	R	R	3,400.00	0.00	320.00	280.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7722	R	R	3,400.00	0.00	320.00	280.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7723	R	R	3,400.00	0.00	320.00	280.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7724	R	R	3,400.00	0.00	320.00	280.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7725	R	R	3,400.00	0.00	320.00	280.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7726	R	R	3,400.00	0.00	320.00	280.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7727	R	R	3,400.00	0.00	320.00	280.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7728	R	R	3,400.00	0.00	320.00	280.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7729	R	R	3,400.00	0.00	320.00	280.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7730	R	R	3,400.00	0.00	320.00	280.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7731	R	R	3,400.00	0.00	320.00	280.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7732	R	R	3,400.00	0.00	320.00	280.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7733	R	R	3,400.00	0.00	320.00	280.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7734	R	R	3,400.00	0.00	320.00	280.00
Aug-19	Y	Y	16-Oct-19	36AC0ES2044C127	SUMMIT SALES LLP	7735	R	R	3,400.00	0.00	320.00	280.00

Oct-19	Y	12-Nov-19	36AC0E504C127	DUPRETT TUBES PVT LTD	1113	30-Oct-19	W	W	43,366.00	0.00	3,924.00	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	PRIYASAL ENGINEERING CORPORATION	235	22-Oct-19	W	R	5,801.00	0.00	522.00	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	MIVCAPS GOLD PRIVATE LIMITED	1112	14-Oct-19	W	R	2,115.00	0.00	190.35	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	GALTAM TRADES	555	25-Oct-19	W	R	1,354.55	0.00	112.45	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	AWASH STEELS	1113	30-Oct-19	W	R	2,354.67	0.00	222.00	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	DILPREET HARDWARE	290	26-Oct-19	W	R	600.00	0.00	61.00	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	LK CLOUDINARY	1112	15-Oct-19	W	R	680.00	0.00	63.00	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	2507	01-Oct-19	W	R	35,100.00	0.00	3,211.90	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8008	01-Oct-19	W	R	2,35,35.50	0.00	2,316.20	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8012	01-Oct-19	W	R	1,75,036.00	0.00	1,534.82	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8015	01-Oct-19	W	R	93,144.00	0.00	8,366.96	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8018	05-Oct-19	W	R	8,677.50	0.00	61.30	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8023	05-Oct-19	W	R	317.50	0.00	51.50	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8029	05-Oct-19	W	R	150.00	0.00	35.40	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8039a	05-Oct-19	W	R	120.00	0.00	35.40	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8070	05-Oct-19	W	R	2,160.00	0.00	205.20	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8070a	05-Oct-19	W	R	2,240.00	0.00	205.20	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	9017	05-Oct-19	W	R	15,275.00	0.00	2,238.30	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8072a	05-Oct-19	W	R	15,870.00	0.00	2,226.90	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8073	05-Oct-19	W	R	10,175.50	0.00	1,324.30	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8073a	05-Oct-19	W	R	10,644.00	0.00	1,294.96	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8074	05-Oct-19	W	R	1,045.00	0.00	128.12	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8075	05-Oct-19	W	R	115.00	0.00	15.35	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8076	05-Oct-19	W	R	78,200.80	0.00	1,031.20	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8077	05-Oct-19	W	R	78,200.80	0.00	1,031.20	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8078	05-Oct-19	W	R	5,938.00	0.00	682.24	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8079	05-Oct-19	W	R	1,150.00	0.00	142.50	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	9020	11-Oct-19	W	R	1,056.00	0.00	134.00	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	9083	11-Oct-19	W	R	1,000.00	0.00	125.62	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	9115	09-Oct-19	W	R	49,400.00	0.00	6,048.00	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	9148	11-Oct-19	W	R	90,412.10	0.00	12,703.31	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8156	11-Oct-19	W	R	28,852.00	0.00	3,542.30	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	9157	11-Oct-19	W	R	1,340.00	0.00	164.40	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	9158	11-Oct-19	W	R	39,168.00	0.00	5,152.72	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8205	11-Oct-19	W	R	4,650.00	0.00	545.70	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	9206	11-Oct-19	W	R	10,130.00	0.00	1,270.31	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8207	15-Oct-19	W	R	3,100.00	0.00	374.00	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8209	15-Oct-19	W	R	60,135.00	0.00	7,513.15	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	9210	15-Oct-19	W	R	15,556.00	0.00	1,910.24	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	007	15-Oct-19	W	R	5,094.00	0.00	512.06	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	008	15-Oct-19	W	R	4,140.00	0.00	500.00	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8207	15-Oct-19	W	R	5,750.00	0.00	515.70	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	010	15-Oct-19	W	R	6,924.00	0.00	714.00	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	011	15-Oct-19	W	R	17,195.00	0.00	2,147.00	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	012	15-Oct-19	W	R	2,065.00	0.00	212.06	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	017	16-Oct-19	W	R	2,065.00	0.00	212.06	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	555	16-Oct-19	W	R	35,950.00	0.00	3,204.00	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	7469	17-Oct-19	W	R	49,225.00	0.00	5,212.30	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8272	13-Oct-19	W	R	35,120.00	0.00	3,650.00	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8273	19-Oct-19	W	R	2,070.00	0.00	218.00	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8274	18-Oct-19	W	R	2,077.60	0.00	217.00	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	5275	13-Oct-19	W	R	35,950.00	0.00	3,204.00	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8316	21-Oct-19	W	R	2,000.00	0.00	200.00	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8317	22-Oct-19	W	R	2,075.00	0.00	209.00	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8318	22-Oct-19	W	R	12,112.00	0.00	1,162.08	0.00
Oct-19	Y	12-Nov-19	36AC0E504C127	SUMMIT SALES LLP	8322	22-Oct-19	W	R	31,766.00	0.00	3,224.00	0.00

Nov-19	Y	Y	19-Jan-20	36ACCF2044C127	PATEL & CO	41,425.50	0.00	TEL. NO.
Nov-19	Y	Y	21-Dec-19	36ACCF2044C127	SRIHARIBAESHWARI TRADERS	1,745.00	0.00	TEL. NO.
Nov-19	Y	Y	30-Dec-19	36ACCF2044C127	G BUDUCON MATERIALS	0.00	0.00	TEL. NO.
Nov-19	Y	Y	60-Dec-19	36ACCF2044C127	ELEGANT ENTERPRISES	0.00	0.00	TEL. NO.
Nov-19	Y	Y	60-Dec-19	36ACCF2044C127	SAI LAKSHMI ENTERPRISES	0.00	0.00	TEL. NO.
Nov-19	Y	Y	15-Dec-19	36ACCF2044C127	M'S VIVID WORLD	2448	22,600.00	TEL. NO.
Nov-19	Y	Y	15-Dec-19	36ACCF2044C127	M'S VIVID WORLD	3445	31,150.00	TEL. NO.
Nov-19	Y	Y	19-Dec-19	36ACCF2044C127	M'S VIVID WORLD	3475	530.00	TEL. NO.
Nov-19	Y	Y	21-Dec-19	36ACCF2044C127	M'S VIVID WORLD	3475	530.00	TEL. NO.
Nov-19	Y	Y	21-Dec-19	36ACCF2044C127	M'S VIVID WORLD	3475	530.00	TEL. NO.
Nov-19	Y	Y	25-Dec-19	36ACCF2044C127	SREE SA SHARANYA ENTERPRISES	242	22,600.00	TEL. NO.
Nov-19	Y	Y	25-Dec-19	36ACCF2044C127	SREE SA SHARANYA ENTERPRISES	252	31,150.00	TEL. NO.
Nov-19	Y	Y	25-Dec-19	36ACCF2044C127	SREE SA SHARANYA ENTERPRISES	265	31,150.00	TEL. NO.
Dec-19	Y	Y	31-Dec-19	36ACCF2044C127	JOHNSON LIFTS PVT LTD	TG010150304	1,64,800.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	JOHNSON LIFTS PVT LTD	TG010150295	37,250.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	JOHNSON LIFTS PVT LTD	15163	31,150.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	OBEL SYSTEMS PVT LIMITED	15163	31,150.00	TEL. NO.
Dec-19	Y	Y	10-Jan-20	36ACCF2044C127	M'S VASANT ENTERPRISES	35	0.00	TEL. NO.
Dec-19	Y	Y	10-Jan-20	36ACCF2044C127	M'S VASANT ENTERPRISES	48	0.00	TEL. NO.
Dec-19	Y	Y	10-Jan-20	36ACCF2044C127	M'S VASANT ENTERPRISES	62	0.00	TEL. NO.
Dec-19	Y	Y	10-Jan-20	36ACCF2044C127	M'S VASANT ENTERPRISES	121	0.00	TEL. NO.
Dec-19	N	Y	11-Jan-20	36ACCF2044C127	NAGADAS FIRE PROTECTION	222	21,600.00	TEL. NO.
Dec-19	Y	Y	25-Jan-20	36ACCF2044C127	CENEX INFRA	2019/25C002	21,600.00	TEL. NO.
Dec-19	Y	Y	27-Jan-20	36ACCF2044C127	KGM & CO	GST/2019-20/237	0.00	TEL. NO.
Dec-19	Y	Y	27-Jan-20	36ACCF2044C127	AIAY MEHTA	8556	0.00	TEL. NO.
Dec-19	Y	Y	04-Jan-20	36ACCF2044C127	LR CHOURAHI	2992	2,000.00	TEL. NO.
Dec-19	Y	Y	04-Jan-20	36ACCF2044C127	AMBIKA ELECTRICAL & HARDWARE	2115	2,000.00	TEL. NO.
Dec-19	Y	Y	09-Jan-20	36ACCF2044C127	SREE VENKATADURGA ANJANEYA STEEL TUBES	2156	2,000.00	TEL. NO.
Dec-19	Y	Y	09-Jan-20	36ACCF2044C127	SREE VENKATADURGA ANJANEYA STEEL TUBES	2160	2,000.00	TEL. NO.
Dec-19	Y	Y	09-Jan-20	36ACCF2044C127	SREE VENKATADURGA ANJANEYA STEEL TUBES	2174	2,000.00	TEL. NO.
Dec-19	Y	Y	09-Jan-20	36ACCF2044C127	SREE VENKATADURGA ANJANEYA STEEL TUBES	201	0.00	TEL. NO.
Dec-19	Y	Y	10-Jan-20	36ACCF2044C127	S L INFRA	215	2,000.00	TEL. NO.
Dec-19	Y	Y	13-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	6270	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	COMM/ON/33	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	6615	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	7686	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	7867	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	CCM/CHN/422	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	8955	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	1594	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	SSIC/745/19/20	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	8935	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	8986	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9987	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9001	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	SSIC/779/19/20	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9001	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9086	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9057	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9088	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9089	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9090	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9093	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9096	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9097	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9098	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9101	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9102	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9103	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9104	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9105	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9106	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9107	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9108	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9109	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9110	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9111	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9112	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9113	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9114	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9115	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9116	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9117	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9118	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9119	0.00	TEL. NO.
Dec-19	Y	Y	11-Jan-20	36ACCF2044C127	SUMMIT SALES LLP	9120	0.00	TEL. NO.

Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10084	105-Fab-1	W	W	5,207.70	0.00	726.08	726.08	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10088	04-Feb-1	S	S	12,562.56	0.00	1,107.53	1,107.53	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10098	05-Feb-1	S	S	26,556.00	0.00	1,456.52	1,456.52	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10409	07-Feb-1	S	S	6,255.03	0.00	565.56	565.56	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10100	08-Feb-1	S	S	3,470.00	0.00	320.10	320.10	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10099	09-Feb-1	S	S	2,510.00	0.00	240.40	240.40	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10098	10-Feb-1	S	S	1,154.56	0.00	107.98	107.98	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10130	01-Mar-1	S	S	27,580.00	0.00	3,410.40	3,410.40	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10132	02-Mar-1	S	S	1,531.00	0.00	137.52	137.52	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10132	03-Mar-1	S	S	2,889.00	0.00	240.10	240.10	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10133	04-Mar-1	S	S	0.00	0.00	305.40	305.40	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10135	05-Mar-1	S	S	16,721.25	0.00	1,804.90	1,804.90	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10136	06-Mar-1	S	S	1,191.75	0.00	107.50	107.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10136	07-Mar-1	S	S	1,580.00	0.00	139.50	139.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10139	09-Mar-1	S	S	2,617.00	0.00	112.13	112.13	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10140	10-Mar-1	S	S	11,498.00	0.00	918.13	918.13	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10141	01-Mar-2	S	S	29,002.77	0.00	2,510.20	2,510.20	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10142	02-Mar-2	S	S	22,004.00	0.00	1,832.79	1,832.79	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10177	03-Mar-2	S	S	17,259.00	0.00	1,401.20	1,401.20	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10176	04-Mar-2	S	S	2,461.80	0.00	166.05	166.05	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10198	05-Mar-2	S	S	1,243.00	0.00	111.87	111.87	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10199	06-Mar-2	S	S	280.00	0.00	124.24	124.24	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10200	07-Mar-2	S	S	14,390.00	0.00	1,235.10	1,235.10	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10201	08-Mar-2	S	S	21,412.00	0.00	1,631.41	1,631.41	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10202	09-Mar-2	S	S	25,360.00	0.00	2,249.32	2,249.32	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10203	10-Mar-2	S	S	2,480.00	0.00	154.75	154.75	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10204	11-Mar-2	S	S	1,181.00	0.00	111.60	111.60	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10205	12-Mar-2	S	S	16,513.80	0.00	1,332.20	1,332.20	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10206	13-Mar-2	S	S	22,004.00	0.00	1,832.79	1,832.79	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10207	14-Mar-2	S	S	27,753.12	0.00	2,137.76	2,137.76	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10208	15-Mar-2	S	S	400.00	0.00	36.00	36.00	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10209	16-Mar-2	S	S	90,740.00	0.00	10,703.50	10,703.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10243	17-Mar-2	S	S	22,004.00	0.00	1,832.79	1,832.79	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10245	18-Mar-2	S	S	3,004.00	0.00	220.75	220.75	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10253	19-Mar-2	S	S	37,753.12	0.00	3,401.20	3,401.20	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10254	20-Mar-2	S	S	90,740.00	0.00	10,703.50	10,703.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10275	21-Mar-2	S	S	10,562.00	0.00	935.56	935.56	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10401	22-Mar-2	S	S	8,180.00	0.00	704.00	704.00	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10302	23-Mar-2	S	S	3,740.00	0.00	331.67	331.67	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10303	24-Mar-2	S	S	4,662.00	0.00	323.24	323.24	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10304	25-Mar-2	S	S	7,400.00	0.00	544.00	544.00	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10305	26-Mar-2	S	S	25,070.00	0.00	2,374.30	2,374.30	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10306	27-Mar-2	S	S	51,535.00	0.00	4,571.13	4,571.13	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10307	28-Mar-2	S	S	20,224.00	0.00	1,832.79	1,832.79	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10308	29-Mar-2	S	S	39,667.00	0.00	3,516.02	3,516.02	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10309	30-Mar-2	S	S	12,742.00	0.00	1,237.23	1,237.23	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10310	01-Apr-2	S	S	1,160.00	0.00	152.00	152.00	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10311	02-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10312	03-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10313	04-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10343	05-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10344	06-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10345	07-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10346	08-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10347	09-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10348	10-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10349	11-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10350	12-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10351	13-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10352	14-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10353	15-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10354	16-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10355	17-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10356	18-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10357	19-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10358	20-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10359	21-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10360	22-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.00
Feb 20	Y	Y	11-Mar-20	36ACOFES204C127	SUMMIT SALES LLP	10361	23-Apr-2	S	S	1,160.00	0.00	146.50	146.50	0.00	0.0

Mar-20	Y	Y	20-Jun-20	36ADDEEN699712W	SRIVICTORYTRADERS	1688	33-Kar-20	Y	S	43C,00	5,00	43,00	5,00
Mar-20	Y	Y	09-May-20	36ADDS910G120	SHIV SHAKTI MACHINE TOOLS HARDWARE AND ELECTRICALS	2089-20/5076/SS	7-Sept-10	Y	R	00C,00	0,00	00C,00	0,00
Mar-20	Y	Y	09-May-20	36ADDS910G120	SHIV SHAKTI MACHINE TOOLS HARDWARE AND ELECTRICALS	2019-20/5229/SS	18-Sept-20	Y	R	20C,00	0,00	20C,00	0,00
Mar-20	Y	Y	20-May-20	36ADDS9026612W	SHAH TRADERS	SN-407	5-Sept-20	Y	R	2,312,00	0,00	2,312,00	0,00
Mar-20	Y	Y	24-Jun-20	36ADBEFC246B121	BHARAT ELECTRICALS	7774	12-Mar-20	Y	R	1,008,47	0,00	1,008,47	0,00
Mar-20	Y	Y	13-Aug-20	36ADEPN546G12W	SVR PMPs & ALLIED SERVICES	861	11-Jan-20	Y	R	3,220,00	0,00	3,220,00	0,00
Mar-20	Y	Y	13-Aug-20	36ADSPN546G12W	SVR PMPs & ALLIED SERVICES	871	11-Jan-20	Y	R	2,631,00	0,00	2,631,00	0,00
Mar-20	Y	Y	15-Aug-20	36ADSPN546G12W	SVR PMPs & ALLIED SERVICES	881	11-Jan-20	Y	R	2,003,00	0,00	2,003,00	0,00
Mar-20	Y	Y	11-Jun-20	36ADSPR640120	SRI LAKH ENTERPRISES	1284	11-Jun-20	Y	R	5,16,72C,00	0,00	5,16,72C,00	0,00
Mar-20	Y	Y	10-Jun-20	36ADHTR640120	M/S SANJIVHAI ENTERPRISES	1681	21-Mar-20	Y	R	12,112,00	0,00	12,112,00	0,00
Mar-20	Y	Y	15-Jul-20	36ADHTR794120	Saddu Arjun	195	23-Jan-20	Y	R	5,46,94C,00	0,00	5,46,94C,00	0,00
Mar-20	Y	Y	15-Jul-20	36ADHTR794120	Saddu Arjun	177	26-Feb-22	Y	R	9,34,361,00	0,00	9,34,361,00	0,00
Mar-20	Y	Y	15-Jul-20	36ADHTR794120	Saddu Arjun	871	01-Jun-20	Y	R	7,46,92C,00	0,00	7,46,92C,00	0,00
Mar-20	Y	Y	15-Jul-20	36ADHTR794120	Saddu Arjun	191	01-Jun-20	Y	R	5,46,94C,00	0,00	5,46,94C,00	0,00
Mar-20	Y	Y	15-Jul-20	36ADHTR794120	Saddu Arjun	195	01-Jun-20	Y	R	5,46,94C,00	0,00	5,46,94C,00	0,00
Mar-20	Y	Y	22-Jun-20	36ADJPS041212Y	ELEGANT ENTERPRISES	1467	21-Mar-20	Y	R	1,876,00	0,00	1,876,00	0,00
Mar-20	Y	Y	09-Jul-20	36ALPEK69312W	M/S VARNA MEDIA	871	01-Jun-20	Y	R	3,775,00	0,00	3,775,00	0,00
Mar-20	Y	Y	15-Jul-20	36ALWPA605C2R	BASHA ASHAMOL	881	01-Jun-20	Y	R	2,75,600,00	0,00	2,75,600,00	0,00
Mar-20	Y	Y	15-Jul-20	36ALWPA605C2R	BASHA ASHAMOL	91	01-Jun-20	Y	R	3,62,000,00	0,00	3,62,000,00	0,00
Mar-20	Y	Y	15-Jul-20	36ALWPA605C2R	BASHA ASHAMOL	91	01-Jun-20	Y	R	3,62,000,00	0,00	3,62,000,00	0,00
Mar-20	Y	Y	15-Jul-20	36ALWPA605C2R	BASHA ASHAMOL	93	01-Jun-20	Y	R	3,62,000,00	0,00	3,62,000,00	0,00
Mar-20	Y	Y	15-Jul-20	36ALWPA605C2R	BASHA ASHAMOL	94	01-Jun-20	Y	R	3,62,000,00	0,00	3,62,000,00	0,00
Mar-20	Y	Y	15-Jul-20	36ALWPA605C2R	BASHA ASHAMOL	218	01-Jun-20	Y	R	250,00	0,00	250,00	0,00
Mar-20	Y	Y	24-Aug-20	36AXSPB239C12W	VARUN ENTERPRISES	219	09-Oct-20	Y	R	320,00	0,00	320,00	0,00
Mar-20	Y	Y	24-Aug-20	36AXSPB239C12W	VARUN ENTERPRISES	223	09-Oct-20	Y	R	3,63,00	0,00	3,63,00	0,00
Mar-20	Y	Y	24-Aug-20	36AXSPB239C12W	VARUN ENTERPRISES	230	11-Feb-20	Y	R	8,63,120,00	0,00	8,63,120,00	0,00
Mar-20	Y	Y	08-Jul-20	36BESF247H12R	REKHA PANDE	250	11-Mar-20	Y	R	1,110,920,00	0,00	1,110,920,00	0,00
Mar-20	Y	Y	03-Jul-20	36BESF247H12R	REKHA PANDE	252	16-Mar-20	Y	R	10,27,320,00	0,00	10,27,320,00	0,00
Mar-20	Y	Y	03-Jul-20	36BESF247H12R	REKHA PANDE	254	20-Mar-20	Y	R	11,110,400,00	0,00	11,110,400,00	0,00
Mar-20	Y	Y	05-Jul-20	36BNCPL09B123	SREE SAI SHARANYA ENTERPRISES	350	09-Oct-20	Y	R	4,65,57,00	0,00	4,65,57,00	0,00
Mar-20	Y	Y	09-Jul-20	36BNCPL09B123	SREE SAI SHARANYA ENTERPRISES	356	23-Mar-20	Y	R	36,943,00	0,00	36,943,00	0,00
Mar-20	Y	Y	09-Jul-20	36BNCPL09B123	SREE SAI SHARANYA ENTERPRISES	414	20-Mar-20	Y	R	500,00	0,00	500,00	0,00
Mar-20	Y	Y	24-Jun-20	36BZP213D12N	SADHITYA COMPUTERS	256	20-Mar-20	Y	R	4,45,00	0,00	4,45,00	0,00
Mar-20	Y	Y	03-May-20	36CQEP4949R129	VASANTH CONTROL SYSTEMS	51852	19-Mar-20	Y	R	5,424,00	0,00	5,424,00	0,00
Mar-20	Y	Y	26-May-20	36DHBPK475A12N	SRI SA RAGHAVENDRA TRADERS	005	10-Feb-20	Y	R	1,60,00	0,00	1,60,00	0,00
Mar-20	Y	Y	26-May-20	36DHBPK475A12N	SRI SA RAGHAVENDRA TRADERS	008	23-Feb-20	Y	R	3,94,00	0,00	3,94,00	0,00
Mar-20	Y	Y	26-May-20	36DHBPK475A12N	SRI SA RAGHAVENDRA TRADERS	008	26-May-20	Y	R	3,94,00	0,00	3,94,00	0,00

GSTR-2A Filing Period	Supplier Filing Status	Supplier GSTR-3B Filing Status	Supplier GSTR-1 Filing Date	Supplier GSTIN	Supplier Name	Invoice Number	Invoice Date	Reverse Charge	Vehicle Type	Taxable Amount	IGST Amount	CGST Amount	SGST Amount	Cess Amount	Total
Oct-19	Y	Y	14-Nov-19	36AC0ES2044C127	SUMMIT SALE LLP	7718a	20-Sep-19	Y		45,72,66					
Oct-19	Y	Y	14-Nov-19	36AC0ES2044C127	SUMMIT SALE LLP	7650a	30-Sep-19	N		1,1,65,00					
Oct-19	Y	Y	14-Nov-19	36AC0ES2044C127	SUMMIT SALE LLP	7711a	30-Sep-19	N		2,08,19,00					
Oct-19	Y	Y	14-Nov-19	36AC0ES2044C127	SUMMIT SALE LLP	7715a	30-Sep-19	N		0.00					
Oct-19	Y	Y	14-Nov-19	36AC0ES2044C127	SUMMIT SALE LLP	7717a	30-Sep-19	N		7,55,00					
Oct-19	Y	Y	14-Nov-19	36AC0ES2044C127	SUMMIT SALE LLP	7852a	30-Sep-19	N		1,65,00					
Dec-19	Y	Y	11-Jan-20	36AC0ES2044C127	SUMMIT SALE LLP	7121	03-Aug-19	N		90,72,00					
Dec-19	Y	Y	11-Jan-20	36AC0ES2044C127	SUMMIT SALE LLP	7122	03-Aug-19	N		0.00					
Dec-19	Y	Y	11-Jan-20	36AC0ES2044C127	SUMMIT SALE LLP	7221	10-Aug-19	N		91,72,00					
Dec-19	Y	Y	11-Jan-20	36AC0ES2044C127	SUMMIT SALE LLP	7222	10-Aug-19	N		46,15,00					
Dec-19	Y	Y	11-Jan-20	36AC0ES2044C127	SUMMIT SALE LLP	7223	10-Aug-19	N		15,76,32,00					
Dec-19	Y	Y	11-Jan-20	36AC0ES2044C127	SUMMIT SALE LLP	7540	31-Aug-19	N		1,1,48,75					
Dec-19	Y	Y	11-Jan-20	36AC0ES2044C127	SUMMIT SALE LLP	7541	31-Aug-19	N		2,13,23,36					
Dec-19	Y	Y	13-Jan-20	36AC0ES2044C127	SUMMIT SALE LLP					1,20,73,54					
										6,00					
										11,0,09,40					
										21,0,00,40					

GSTR-2A Filing Period	Supplier Filing Status	Supplier GSTIN	Supplier Name	Note Number	Note Date	Note Type	Invoice Number	Invoice Date	Taxable Amount	IGST Amount	CGST Amount	SGST Amount	Cess Amount	Total	
Aug-19	Y	36AAC00481E126	OTIS ELEVATOR CONTE/NEC/A9000136	12-Aug-19	C	TE/NE/18000152	20-Aug-18	₹. 73,912.60	0.00	-6,652.40	-6,652.40	0.00	0.00	-87,217.40	
Nov-19	Y	36ACQFS2044C127	SUMMIT SALES LLP	30	19-Nov-19	C	8068a	05-Oct-19	₹. 577.50	0.00	-51.98	-51.98	0.00	0.00	-581.45
Nov-19	Y	36ACQFS2044C127	SUMMIT SALES LLP	31	19-Nov-19	C	8069a	05-Oct-19	₹. 0.00	-35.40	-35.40	0.00	0.00	-500.80	
Nov-19	Y	36ACQFS2044C127	SUMMIT SALES LLP	32	19-Nov-19	C	8070a	05-Oct-19	₹. 0.00	-2,280.00	-2,280.00	0.00	0.00	-2,690.40	
Nov-19	Y	36ACQFS2044C127	SUMMIT SALES LLP	33	19-Nov-19	C	8072a	05-Oct-19	₹. 0.00	-35,870.00	-35,870.00	0.00	0.00	-42,326.60	
Nov-19	Y	36ACQFS2044C127	SUMMIT SALES LLP	34	19-Nov-19	C	8073a	05-Oct-19	₹. 0.00	-10,044.00	-10,044.00	0.00	0.00	-11,852.92	
Nov-19	Y	36ACQFS2044C127	SUMMIT SALES LLP	36	19-Nov-19	C	8398a	26-Oct-19	₹. 0.00	-5,715.36	-5,715.36	0.00	0.00	-74,934.72	
Nov-19	Y	36ACQFS2044C127	SUMMIT SALES LLP	37	19-Nov-19	C	8399a	01-Jun-19	₹. 0.00	-63,504.00	-63,504.00	0.00	0.00	-74,934.72	
Dec-19	Y	36ACQFS2044C127	SUMMIT SALES LLP	178	30-Jun-19	C	COMMOC#33	01-Jun-19	₹. 0.00	-21,850.00	-21,850.00	0.00	0.00	-25,783.00	
Feb-20	Y	36ACQFS2044C127	SUMMIT SALES LLP	60	18-Feb-20	C	6755	05-Jul-19	₹. 0.00	-15,312.50	-15,312.50	0.00	0.00	-1,40,030.00	

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

ARN :AD361024000592N

Date :03/10/2024

1. GSTIN	36AAGFV2068P1ZJ											
2. Name	VISTA HOMES											
3. Cause of Payment	Others											
4. Section under which voluntary payment is made	Others											
5. Details of show cause notice, if payment is made within 30 days of its issue	Reference No:NA											
6. Financial Year	2019-2020											
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 2019- MAR 2020	CGST	Telangana	0.00	0.00	0.00	5,650.00	0.00	5,650.00	Cash	DC361024000 3799	03/10/2024
2.	APR 2019- MAR 2020	SGST	Telangana	0.00	0.00	0.00	5,650.00	0.00	5,650.00	Cash	DC361024000 3799	03/10/2024

8. Reasons, if any -
late Fee payment for the FY 2019-20

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: 03/10/2024

FORM GST DRC - 07
[See rule 100(1), 100(2), 100(3) & 142(5)]

Summary of the order

Reference No: ZD360724014192N

Date: 03/07/2024

To,

GSTIN/ID: 36AAGFV2068P1ZJ

Name: VISTA HOMES

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

1. Details of order -

- (a) Order no: 02/2024-25
- (b) Order date: 01/07/2024
- (c) Financial year: 2019-2020
- (d) Tax period: Apr 2019 - Mar 2020

2. Issues involved - As per the Order attached

3. Description of goods / services -

Sr. No.	IISN	Description
-	-	-

4. Section of GST Act under which demand is created: 73

5. Details of demand

Sr. No.	Tax rate(%)	Turnover	Place of supply	Act	Tax/Cess	Interest	Penalty	Fee	(Amount in Rs.)	
									Others	Total
1.	0	0.00	Telangana	IGST	18,956.00	0.00	40,000.00	0.00	0.00	58,956.00
2.	0	0.00	Telangana	CGST	468,700.00	0.00	56,438.00	5,650.00	0.00	530,788.00
3.	0	0.00	Telangana	SGST	468,700.00	0.00	56,438.00	5,650.00	0.00	530,788.00

Signature:

Name: SRAVAN KUMAR

RAMINENI

Designation: Superintendent

RAMGOPALPET-III
Jurisdiction: M.G.ROAD -
S.D.ROAD:Begumpet:Telangana

Copy to- --

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OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX
RAMGOPALPET-III RANGE
"सलीक सीणेट", गेट नं: 2-4-416 & 417, रामगोपालपेट, एम. जी. रोड
सिंचन दरबाद 500003

'SALIKE SENATE', Door No. 2-4-416 & 417,

RAMGOPALPET, MG ROAD, SECUNDERABAD - 500003

Mail: egst.rgpeltrg3@gov.in Contact: 7901243138

C.No. GEXCOM/SoR/1306/2024 CGST RANGE-RGPET-III-DIV-SNBD-COMMRT-SECUNDERABAD

दिनांक Date: 01.07.2024

DIN- 20240756Y0000000BC1F



ORDER-IN-ORIGINAL No.02/2024-25 (GST-Adjn)

(Passed by Shri R. Sravan Kumar, Superintendent of Central Tax, Raungopalpet-III Range, Secunderabad GST Division)

PREAMBLE

1. This copy is granted free of charge for the private use of persons to whom it is issued.

इसे जिस व्यक्तिको जारी किया गया है यह प्रतिनिजी प्रयोग केलिए बिना मूल्यके दीजातीहै

2. Under Section 107(1) of the Central Goods and Service Act, 2017 any person aggrieved by this order can prefer appeal within three months from the date of communication of such order to the Joint Commissioner (Appeals), Hqrs Office, 7th floor, L.B. Stadium Road, Basheerbagh, Hyderabad-4.

कोईभी व्यक्ति जो केंद्रीयवस्तु एवम सेवा करअधिनियम, 2017 की धारा 107 (1) केतहत, इस आदेश से दुखी होताहोतो वह ऐसे आदेश के विरुद्ध संयुक्त आयुक्त (अपील), मुख्यालय कार्यालय, सातवीं मंजिल, जी.एस.टी. भवन, एल बी स्टेडियम रोड, बशीरबाग, हैदराबाद -500 004 के समक्ष इस आदेश के सूचित होनेके तीन माह के अंदर अपील दर्ज कर सकता है।

3. Appeals shall be filed in **FORM GST APL-01** prescribed under Rule 108 of Central Goods and Service Tax Rules, 2017.

केंद्रीयवस्तु एवम सेवा कर नियम, 2017 के नियम 108 के तहतनिधिरितफॉर्म GST APL-01 मेंअपीलदायरकीजाएगी।

4. The grounds of appeal and form of verification as contained in Form GST APL-01 shall be signed in the manner specified in rule 26 of Central Goods and Service Tax Rules, 2017.

अपीलकाऊधार औरपार्टमेंटके सातवीं मंजिल, जी.एस.टी. भवन, बशीरबाग, हैदराबाद -500 004 के नियम 26 मेंनिर्दिष्टरीके सहस्त्रकरिएजाएगी।

5. A certified copy of the decision or order appealed against shall be submitted within seven days of filing appeal under sub rule 1 of 108 of Central Goods and Service Tax Rules, 2017.

केंद्रीयवस्तु एवम सेवाकर नियम, 2017 के 108 के उपनियम 1 के तहतअपीलभरनेके सातदिनोंके भीतर आदेशकीप्रमाणितप्रतिप्रस्तुतकीजाएगी।

6. As per Section 107(6) of CGST Act, 2017, no appeal shall be filed under Section 107(1) of CGST Act, 2017 unless the appellant has paid—

(a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and

(b) a sum equal to ten per cent of the remaining amount of tax in dispute arising from the said order, in relation to which the appeal has been filed.

केंद्रीयवस्तु एवम सेवाकरअधिनियम, 2017कीधारा 107 (6) के अनुसार, अपीलकर्ताने केंद्रीयवस्तु एवम सेवाकरअधिनियम, 2017कीधारा 107 (21) केतहतकोईअपीलदायरनहींकीजाएगी, जबतककिअपीलकरनेमुगामनहींकियाहो-।

(ए) पूर्णरूपसे, लगाएगा आदेशसेउत्पत्तकर, व्याज, जुर्माना, शुल्क और जुर्मानाकीराशिकाएसाहिसा, जैसाकिउसकेद्वारास्वीकारकियागया है; तथा

(बी) दसप्रतिशतकेबराबरराशि। उक्त आदेशसेउत्पत्तविवादमेंकरकीशेषराशि, जिसकेसंबंधमेंअपीलदायरकीगई है।

Sub: GST - Scrutiny of GST Returns for FY 2019-20 in respect of M/S. VISTA HOMES bearing GSTIN No. 36AAGFV2068P1ZJ - Issuance of Order-In-Original under section 73 of CGST Act, 2017- reg.

M/S. VISTA HOMES, 2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION, MG ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003 having GSTIN No. 36AAGFV2068P1ZJ (here-in-after referred as "Tax Payer" or "assessee") are engaged in CONSTRUCTION OF RES. COMPLEX, WORKS CONTRACT SERVICES etc., having HSN 00440334, 00440410 falling under GST Tariff of India.

2. On scrutiny of the returns filed by M/S. VISTA HOMES for the FY 2019-20, certain discrepancies were noticed. The intimation of the same was given to the tax payer by issuance of FORM GST-ASMT-10 with Reference No ZM360523052062D dated 23.02.2024 and issuance of DRC-01A vide DIN. 20240356Y0000000F6EB dated 25.03.2024. The details of the discrepancies are as follows: -

2.1: Excess availment of ITC in GSTR-3B on comparison with credit available in GSTR-2A for FY 2019-20.

2.1.1 On comparison of the Input Tax Credit availed in GSTR-3B and the ITC available in GSTR-2A for the period FY 2019-20, it was noticed that there was excess availment of ITC of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-). The said excess availment of ITC was irregular in terms of sub-section (2)(c) of Section 16 of the CGST Act, 2017, as the taxpayer has failed to ensure that the tax charged in respect of their input supplies has duly been credited to the Government by their suppliers. The details of excess availment of ITC are furnished hereunder: -

(Amount in Rs.)

Excess availment of ITC as per the comparison between credit available in GTR-2A and credit availed in GSTR-3B for the FY 2019-20

FY	ITC availed per GSTR-3B for FY 2019-20			ITC availed per GSTR-2A for FY 2019-20			Excess availed ITC		
	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
2019-20	38159	6913827	6913827	21151	6804587	6804587	17008	109240	109240

2.1.2 In view of the above, it is found that the taxpayer has availed excess ITC of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-) in the FY

2019-20 which is not available in GSTR 2A returns which is inadmissible as per Section 16 and 41 of CGST Act, 2017

2.1.3 **LEGAL PROVISIONS:**

i) **Section 16 of CGST Act 2017:** —

*"Every registered person shall, subject to such conditions and restrictions as may be prescribed and, in the manner, specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him, **which are used or intended to be used** in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.*

(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless, —

(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;

(b) he has received the goods or services or both.

[Explanation. — For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services—

*(c) subject to the provisions of section 41, the tax charged in respect of such **supply has been actually paid to the Government**, either in cash or through utilisation of input tax credit admissible in respect of the said supply; and*

(d) he has furnished the return under section 39;"

ii) **Section 41 of CGST Act, 2017:** -

Claim of input tax credit and provisional acceptance thereof

(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to avail the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited to his electronic credit ledger.

(2) The credit of input tax availed by a registered person under sub-section (1) in respect of such supplies of goods or services or both, the tax payable whereon has not been paid by the supplier, shall be reversed along with applicable interest, by the said person in such manner as may be prescribed:

iii) **Rule-36 of CGST Rules,2017:** -

"(1) the input tax credit shall be availed by a registered person, including the Input Service Distributor, on the basis of any of the following documents, namely, -

(a) an invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31;

(b) an invoice issued in accordance with the provisions of clause (f) of sub-section (3) of section 31, subject to the payment of tax;

- (c) a debit note issued by a supplier in accordance with the provisions of section 34;
- (d) a bill of entry or any similar document prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on imports;
- (e) an Input Service Distributor invoice or Input Service Distributor credit note or any document issued by an Input Service Distributor in accordance with the provisions of sub-rule (1) of rule 54.

(2) Input tax credit shall be availed by a registered person only if all the applicable particulars as specified in the provisions of Chapter VI are contained in the said document, and the relevant information, as contained in the said document, is furnished in FORM GSTR-2 by such person."

Other Legal Provisions

i) **Section 73(1) of CGST Act,2017:-**

In terms of sub-section (1) of Section 73, Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder.

ii). **Section 50 of CGST Act 2017:-**

(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council.

[Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.]

(2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.

(3) A taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding twenty four per cent., as may be notified by the Government on the recommendations of the Council.

iii). **Section 122(2)(a) of CGST Act 2017:-**

(2) Any registered person who supplies any goods or services or both on which any tax has not been paid or short-paid or erroneously refunded, or where the input tax credit has been wrongly availed or utilised, —

(a) for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty of ten thousand rupees or ten per cent. of the tax due from such person, whichever is higher;

2.1.4. From the foregoing facts of the case and statutory provisions it appears that the taxpayer had failed to ensure that the tax charged in respect of their input supplies had duly been credited to the Government by their suppliers as envisaged in Section 16(2)(c) of CGST Act, 2017 either by way of getting the details of outward supplies uploaded by their suppliers in their GSTR-1 returns which in turn would appear in the taxpayer's auto-populated GSTR-2A statement for the relevant period or by furnishing irrefutable evidence to the effect that the supplier had in fact paid the applicable taxes to the Government on the said input supplies by furnishing the suppliers' GTSR-3B returns for the relevant period. This had led to contravention of Section 41 of CGST Act, 2017 according to which the excess availed input tax credit on which tax has not been paid by the supplier shall be reversed along with applicable interest and the taxpayer in the instant case has miserably failed to do so.

2.1.5. As discussed above, in terms of the provisions of Section 16(2)(c) of CGST Act, 2017 and Rule 36(1)(b) of CGST Rules, 2017, to avail input tax credit against invoices being in possession of a recipient of supply, it is also mandatory that the tax mentioned in the said invoice therein is paid. Thus, the ITC availed by a recipient is subject to payment of tax by the supplier in terms of the provisions of Section 39 of CGST Act, 2017 read with Rule 61 of CGST Rules, 2017.

2.1.6. In view of above, it appears that the taxpayer had irregularly availed excess ITC (difference between GSTR-3B and 2A Auto populated statement) to the tune of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-) for the period PV 2013-2024, in contravention of Section 16 and 41 of CGST Act, 2017 read with Rule 36 of CGST Rules, 2017.

2.1.7. Since the taxpayer has wrongly availed and utilized the excess ITC of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-) against the provisions of Section 16 & 41 of CGST Act, 2017 read with Rule 36 of CGST Rules, 2017, the same is required to be recovered from the taxpayer in terms of Section 73 of CGST Act, 2017, along with interest in terms of Section 50 of CGST Act, 2017. Further, it appears they are liable for penal action in terms of Section 73 of CGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and SGST Act, 2017 & Section 20 of IGST Act, 2017.

2.1.8. The said observation was communicated to the tax payer by issuance of FORM GST-ASMT-10 with Reference No. ZM360523052062D dated 23.02.2024 and issuance of DRC-01A vide DIN. 20240356YO000000F6EB dated 25.03.2024.

2.2. Non payment of Late Fee on delayed filing of GSTR-1, GSTR-3B and GSTR-9 for FY 2019-20:

2.2.1. During the course of scrutiny of returns, it was noticed that the taxpayer had not paid late fee for delayed filing of GSTR-1, GSTR-3B and GSTR-9 returns. The details of delayed filing of GSTR-1, GSTR-3B and GSTR-9 returns and non-payment of late fee are given below:

GSTR -1 late filing details

	Due date of filling	Actual date of filling	No of days delayed	Late fee liability
Aug-19	11-09-2019	17-09-2019	6	300
Total				300

GSTR -3B late filing details

	Due date of filling	Actual date of filling	No of days delayed	Late fee liability
Sep-19	20-10-2019	21-10-2019	1	50
Total				50

GSTR-9 late filing details

Type of returns	Due date of filling	Actual date of filling	No of days delayed	Late fee liability
Annual return	31-03-2021	25-05-2021	55	11000
Total				11000

	Total	CGST	SGST
Total late fee payable(GSTR-1, GSTR-3B and GSTR-9)	11350	5675	5675
Late fee paid	50	25	25
Balance Late fee Payable	11300	5650	5650

2.2.2. Legal provisions

37. Furnishing details of outward supplies.— (1) Every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically, in such form and manner as may be prescribed, the details of outward supplies of goods or services or both effected during a tax period on or before the tenth day of the month

succeeding the said tax period and such details shall be communicated to the recipient of the said supplies within such time and in such manner as may be prescribed.

39. Furnishing of returns.— (1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed, on or before the twentieth day of the month succeeding such calendar month or part thereof.

44. Annual return.— (1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year.

47. Levy of late fee.— (1) Any registered person who fails to furnish the details of outward or inward supplies required under section 37 or section 38 or returns required under section 39 or section 45 by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.

(2) Any registered person who fails to furnish the return required under section 44 by the due date shall be liable to pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum of an amount calculated at a quarter per cent. of his turnover in the State or Union territory.

2.2.3. In view of the above, the taxpayer is liable to pay latefee in cash of Rs.11,300/- (CGST: Rs.5,650/- & SGST: Rs.5,650/-) under section 47 as applicable under the provisions of CGST Act, 2017 read with Section 37, Section 39 and Section 44 of CGST Act, 2017 and SGST Act, 2017.

2.2.4. The said observation was communicated to the tax payer by issuance of FORM GST-ASMT-10 with Reference No. ZM360523052062D dated 23.02.2024 and issuance of DRC-Q1A-wide DIN 20240356Y0000000E6EB dated 25.03.2024

2.3: Ineligible ITC availed in respect of invoices issued by the suppliers who have not filed their GSTR-3B returns for the relevant tax period.

2.3.1 On comparison of the Input Tax Credit available in GSTR-2A for the period FY 2019-20, it was noticed that the taxpayer received ITC to the tune of Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) from the below mentioned suppliers who have not filed their GSTR-3B returns for the relevant tax periods and the same ITC was availed by the taxpayer in their GSTR-3B returns. The said excess availment of ITC was irregular in terms of sub-section (2)(c) of Section 16 of the CGST Act, 2017, as the taxpayer has failed to ensure that the tax charged in respect of their input supplies has duly been credited to the Government by their suppliers. The details of such suppliers are furnished hereunder: -

(Amount in Rs.)

S.No.	GSTIN	Legal Name	Period	Irregular ITC value
1	36BDWPN0356G1Z7	SHARADA NARABOINA	2019-20	1440
2	36AOLPN4767L1Z6	LAXMINARAYANA NARABOYINA	2019-20	7200

2.3.2. In view of the above, it is found that the taxpayer has availed irregular ITC of Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) in the FY 2019-20 which is inadmissible as per Section 16 and 41 of CGST Act, 2017

2.3.3. From the foregoing facts of the case and statutory provisions it appears that the taxpayer had failed to ensure that the tax charged in respect of their input supplies had duly been credited to the Government by their suppliers by way of filing GSTR-3B returns as envisaged in Section 16(2)(c) of CGST Act, 2017. This had led to contravention of Section 41 of CGST Act, 2017 according to which the irregularly availed input tax credit on which tax has not been paid by the supplier shall be reversed along with applicable interest and the taxpayer in the instant case has miserably failed to do so.

2.3.4. As discussed above, in terms of the provisions of Section 16(2)(c) of CGST Act, 2017 and Rule 36(1)(b) of CGST Rules, 2017, to avail input tax credit against invoices being in possession of a recipient of supply, it is also mandatory to be the tax i.e., GST invoiced therein is paid. Thus, the ITC availed by a recipient is subject to payment of tax by the supplier in terms of the provisions of Section 39 of CGST Act, 2017 read with Rule 61 of CGST Rules, 2017.

2.3.5. In view of above, it appears that the taxpayer had irregularly availed ineligible ITC received from the suppliers who have not filed their GSTR-3B returns for the relevant tax periods to the tune Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) for the period from April, 2019 to March, 2020 contravening Section 16 and 41 of CGST Act, 2017

2.3.6 The said observation was communicated to the tax payer by issuance of FORM GST-ASMT-10 with Reference No. ZM360523052062D dated 23.02.2024 and issuance of DRC-01A vide DIN. 20240356Y0000000F6EB dated.25.03.2024.

2.3.7. Since the taxpayer has irregularly availed and utilized the ITC of Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) against the provisions of Section 16 of CGST Act, 2017, the same is required to be recovered from the taxpayer in terms of Section 73 of CGST Act, 2017, along with interest in terms of Section 50 of CGST Act, 2017. Further, it appears they are liable for penal action in terms of Section 73 of CGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and SGST Act, 2017.

2.4. Non reversal of ITC in accordance with provisions of Rule 42 and Rule 43 of CGST Rules, 2017 for FY 2019-20.

2.4.1 On scrutiny of GSTR-1 and GSTR-3B returns filed by the taxpayer for FY 2019-20, it is observed that the taxpayer has declared Nil input/exempted supplies but not reversed ITC proportionately as per Section 17(2) of CGST Act, 2017 read with Rule 42 of CGST Rules, 2017 as detailed below:

1. Taxable Value as per Table 3.1 (c) of GSTR-3B	5574251
2. Taxable Value as per Table 3.1 (Total) of GSTR-3B	109198819
3. ITC as per Table 4A of GSTR-3B or 6A of GSTR-9	13952425
4. Amount to be reversed $\{(1/2)*3\}$	712226.7413
Liability	Rs.7,12,228/- (IGST: Rs.1,948/-, CGST: Rs.3,55,140/- & SGST: Rs. 3,55,140/-)

2.4.2 In view of the above, it appears that the taxpayer is liable to reverse the ITC of Rs.7,12,228/- (IGST: Rs.1,948/-, CGST: Rs.3,55,140/- & SGST: Rs. 3,55,140/-) for the FY 2019-20 as per Section 17(2) of CGST Act, 2017 read with Rule 42 and Rule 43 of CGST Rules, 2017 and SGST Act, 2017 read with Section 20 of IGST Act, 2017.

2.4.3. Legal provisions

i). Section 17 - Apportionment of credit and blocked credits: -

(2) Where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempt supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies.

ii). Rule 42. Manner of determination of input tax credit in respect of inputs or input services and reversal thereof:-

(1) The input tax credit in respect of inputs or input services, which attract the provisions of sub-section (1) or sub-section (2) of section 17, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero-rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the following manner, namely,

(a) the total input tax involved on inputs and input services in a tax period, be denoted as T' ;

(b) the amount of input tax, out of T' , attributable to inputs and input services intended to be used exclusively for the purposes other than business, be denoted as $T1'$;

(c) the amount of input tax, out of T' , attributable to inputs and input services intended to be used exclusively for effecting exempt supplies, be denoted as $T2'$;

(d) the amount of input tax, out of T' , in respect of inputs and input services on which credit is not available under sub-section (5) of section 17, be denoted as $T3'$;

(e) the amount of input tax credit credited to the electronic credit ledger of registered person, be denoted as $C1'$ and calculated as

$$C1 = T - (T1+T2+T3);$$

(f) the amount of input tax credit attributable to inputs and input services intended to be used exclusively for effecting supplies other than exempted but including zero rated supplies, be denoted as T4;

[Explanation: For the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, value of T4 shall be zero during the construction phase because inputs and input services will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date.]

(g) T1, T2, T3 and T4 shall be determined and declared by the registered person at the invoice level in FORM GSTR-2[and at summary level in FORM GSTR-3B];

(h) input tax credit left after attribution of input tax credit under clause [(f)]75 shall be called common credit, be denoted as C2 and calculated as

$$C2 = C1 - T4;$$

(i) the amount of input tax credit attributable towards exempt supplies, be denoted as D1 and calculated as

$$D1 = (E/F) \times C2$$

where,

E is the aggregate value of exempt supplies during the tax period, and ..

F is the total turnover in the State of the registered person during the tax period:

[Provided that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the Act, the value of E/F for a tax period shall be calculated for each project separately, taking value of E and F as under:-

E= aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but are identified by the promoter to be sold after issue of completion certificate or first occupation, whichever is earlier;

F= aggregate carpet area of the apartments in the project;

Explanation 1: In the tax period in which the issuance of completion certificate or first occupation of the project takes place, value of E shall also include aggregate carpet area of the apartments, which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier;

Explanation 2: Carpet area of apartments, tax on construction of which is paid or payable at the rates specified for items (i), (ia), (ib), (ic) or (id), against serial number 3 of the Table in the notification No. 11/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR number 690(E) dated 28th June, 2017, as amended, shall be taken into account for calculation of value of E in view of Explanation (iv) in paragraph 4 of the notification No. 11/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR number 690(E) dated 28th June, 2017, as amended.]

[Provided further]77 that where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value of E/F shall be calculated by taking values of E and F of the last tax period for which the details

of such turnover are available, previous to the month during which the said value of E/F is to be calculated;

Explanation: For the purposes of this clause, it is hereby clarified that the aggregate value of exempt supplies and the total turnover shall exclude the amount of any duty or tax levied under entry 84 and entry 92A/78 of List I of the Seventh Schedule to the Constitution and entry 51 and 54 of List II of the said Schedule;

(i) the amount of credit attributable to non-business purposes if common inputs and input services are used partly for business and partly for non-business purposes, be denoted as $D2'$, and shall be equal to five per cent. of $C2$; and

(k) the remainder of the common credit shall be the eligible input tax credit attributed to the purposes of business and for effecting supplies other than exempted supplies but including zero rated supplies and shall be denoted as $C3'$, where:-

$$C3 = C2 - (D1 + D2');$$

(l) the amount $C3$, $D1$ and $D2'$ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in FORM GSTR-3B or through FORM GST DRC-03;]

(m) the amount equal to aggregate of $D1'$ and $D2'$ shall be [reversed by the registered person in FORM GSTR-3B or through FORM GST DRC-03.]

Provided that where the amount of input tax relating to inputs or input services used partly for the purposes other than business and partly for effecting exempt supplies has been identified and segregated at the invoice level by the registered person, the same shall be included in $T1$ and $T2$ respectively, and the remaining amount of credit on such inputs or input services shall be included in $T4'$.

2.4.4. In view of the above, it appears that the taxpayer did not follow the procedure prescribed in Section 17(2) of CGST Act, 2017 read with Rule 42 of CGST Rules, 2017. Therefore, it appears that the taxpayer is liable to reverse the ITC of Rs.7,12,228/- (IGST: Rs.1,948/-, CGST: Rs.3,55,140/- & SGST: Rs. 3,55,140/-) along with applicable interest under Section 50 of CGST Act, 2017 and penalty under Section 122(2)(a) read with Section 73 of CGST Act, 2017 & SGST Act, 2017 read with Section 20 of IGST Act, 2017.

2.4.5. The said observation was communicated to the tax payer by issuance of FORM GST-ASMT-10 with Reference No. ZM360523052062D dated 23.02.2024 and issuance of DRC-01A vide DIN 20240356Y0000000F6EB dated 25.03.2024.

3. For the administration and collection of State Goods and Services tax in respect of Telangana State, an Act was in operation in respect of Jurisdiction of Telangana state. This Act is titled as "The Telangana Goods and Services Act, 2017" (for short here in after referred to as "the TGST Act, 2017") and it contains the provisions exactly similar to the CGST Act, 2017 as referred above. Since, it is only repetition; the provisions of the TGST Act, 2017 are not reproduced in this notice.

3.1. Further, as per Section 6(1) of the TSGST Act, 2017, the Officers appointed under CGST Act, 2017 are authorized to be proper officers for the purposes of the said Act.

3.2. For the administration and collection of the Integrated Goods and Services Tax (IGST), an Act was in operation which is titled as "The Integrated Goods and Services Tax Act, 2017" (for short here in after referred to as "the IGST Act, 2017"). As per the provisions

of Section 20 of the IGST Act, 2017, the provisions of CGST Act, 2017 relating to inter alia input tax credit, Registration, tax invoice, account and records, payment of tax, inspection, search, seizure and arrest, Demands and recovery, offences and penalties etc shall, mutatis mutandis, apply, so far as may be, in relation to integrated tax as they apply in relation to Central tax as if they are enacted under the IGST Act, 2017. Accordingly, in respect of any recovery, penalty and other demands related to IGST, the provisions of CGST Act, 2017 will be applicable.

4. In view of the foregoing, Show Cause Notice No.07/2024-25, dated 04.04.2024 has been issued to M/S. VISTA HOMES, 2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION, MG ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003 having GSTIN No. 36AAGFV2068P1ZJ by the Superintendent of Central Tax, Ramgopalpet-III Range, Secunderabad GST Division, Secunderabad GST Commissionerate, Salike Senate, D.No.2-4-416&417, Ramgopalpet, MG Road, Secunderbad – 500003 (hereinafter referred as the Adjudicating Authority), as to why:

- (i) an amount Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-) for irregular availment of input tax credit in GSTR-3B on comparison with ITC available in GSTR-2A for the FY 2019-20 as discussed in Para 2.1, should not be demanded from them under the provisions of sub section (1) of Section 73 of the CGST Act, 2017 and SGST Act, 2017 read with Section 20 of IGST Act, 2017;
- (ii) an amount of Rs.11,300/- (CGST: Rs.5,650 /- & SGST: Rs.5,650/-) for late fee on delayed filing of GSTR-1, GSTR-3B and GSTR-9 returns during FY 2019-20 as discussed in para 2.2, should not be demanded from them under the Section of 47 of CGST Act, 2017/SGST Act, 2017;
- (iii) an amount Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) for irregular availment of input tax credit in GSTR-3B on comparison with ITC available in GSTR-2A for the FY 2019-20 as discussed in Para 2.3, should not be demanded from them under the provisions of Section 73 of the CGST Act, 2017 and SGST Act, 2017;
- (iv) an amount Rs.7,12,228/- (IGST: Rs.1,948/-, CGST: Rs.3,55,140 /- & SGST: Rs. 3,55,140 /-) for non-reversal of ITC for the FY 2019-20 as discussed in Para 2.4, should not be demanded from them under the provisions of Section 73 of the CGST Act, 2017 & SGST Act, 2017 read with Section 20 of IGST Act, 2017;
- (v) Interest should not be demanded on the demand amount mentioned at Sl.No.(i), (iii) & (iv) under Section 50 of the CGST Act, 2017 / SGST Act, 2017 read with Section 20 of IGST Act, 2017;
- (vi) Penalty should not be imposed on the demand amount mentioned at Sl.No.(i), (iii) & (iv) in terms of provisions of Section 73 of CGST Act, 2017 and SGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and Section 20 of IGST Act, 2017.

5. Reply to Show Cause Notice and Personal Hearings:

The Taxpayer was given opportunity for Personal Hearings on 05.06.2024, 12.06.2024 and 18.06.2024. However, the taxpayer neither attended the personal hearing nor replied to the Show Cause Notice till date. The taxpayer vide letter dated 19.06.2024 asked for more time for reply submission, but the reply has not been submitted yet.

6. Discussions and Findings:

6.1 I have gone through the Show Cause Notice dated 04.04.2024, facts & records of the case. In the absence of any reply to the Show Cause Notice by the Tax Payer and as they have not responded to the personal hearing intimations/letters, the case is taken up for ex-parte decision on the basis of facts/information available on record and on its merits.

7. Now the issues are discussed in detail as hereunder:

7.1. Issue 1: Excess availment of ITC in GSTR-3B on comparison with credit available in GSTR-2A for FY 2019-20.

7.1.1 On comparison of the Input Tax Credit availed in GSTR-3B and the ITC available in GSTR-2A for the period FY 2019-20, it was noticed that there was excess availment of ITC of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-). The details of excess availment of ITC are furnished hereunder: -

(Amount in Rs.)									
Excess availment of ITC as per the comparison between credit available in GTR-2A and credit availed in GSTR-3B for the FY 2019-20									
FY	ITC availed per GSTR-3B for FY 2019-20			ITC availed per GSTR-2A for FY 2019-20			Excess availed ITC		
	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
2019-20	38159	6913827	6913827	21151	6804587	6804587	17008	109240	109240

7.1.2 In view of the above, it is found that the taxpayer has availed excess ITC of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-) in the FY 2019-20 which is not available in GSTR-2A returns which is inadmissible as per Section 16 and 41 of CGST Act, 2017.

7.1.3. Since the taxpayer has wrongly availed and utilized the excess ITC of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-) against the provisions of Section 16 & 41 of CGST Act, 2017 read with Rule 36 of CGST Rules, 2017, the same is required to be recovered from the taxpayer in terms of Section 73 of CGST Act, 2017, along with interest in terms of Section 50 of CGST Act, 2017. Further, it appears

they are liable for penal action in terms of Section 73 of CGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and SGST Act, 2017 & Section 20 of IGST Act, 2017.

7.2. Issue 2: Non payment of Late Fee on delayed filing of GSTR-1, GSTR-3B and GSTR-9 for FY 2019-20:

7.2.1. On verification of returns, it was observed that the taxpayer had not Paid late fee for delayed filing of GSTR-1, GSTR-3B and GSTR-9 retruns. The details of delayed filing of GSTR-1, GSTR-3B and GSTR-9 returns and non-payment of late fee are given below:

GSTR -1 late filing details

	Due date of filling	Actual date of filling	No of days delayed	Late fee liability
Aug-19	11-09-2019	17-09-2019	6	300
Total				300

GSTR -3B late filing details

	Due date of filling	Actual date of filling	No of days delayed	Late fee liability
Sep-19	20-10-2019	21-10-2019	1	50
Total				50

GSTR-9 late filing details

Type of returns	Due date of filling	Actual date of filling	No of days delayed	Late fee liability
Annual return	31-03-2021	25-05-2021	55	11000
Total				11000

	Total	CGST	SGST
Total late fee payable(GSTR-1, GSTR-3B and GSTR-9)	11350	5675	5675
Late fee paid	50	25	25
Balance Late fee Payable	11300	5650	5650

7.2.2. In view of the above, the taxpayer is liable to pay latefee in cash of Rs.11,300/- (CGST: Rs.5,650 /- & SGST: Rs.5,650/-) under section 47 as applicable under the provisions of CGST Act, 2017 read with Section 37, Section 39 and Section 44 of CGST Act, 2017 and SGST Act, 2017.

7.3. Issue 3: Ineligible ITC availed in respect of invoices issued by the suppliers who have not filed their GSTR-3B returns for the relevant tax period.

7.3.1 On comparison of the Input Tax Credit available in GSTR-2A for the period FY 2019-20, it was noticed that the taxpayer received ITC to the tune of Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) from the below mentioned suppliers who have not filed their GSTR-3B returns for the relevant tax periods and the same ITC was availed by the taxpayer in their GSTR-3B returns. The details of such suppliers are furnished hereunder:-

(Amount in Rs.)

S.No.	GSTIN	Legal Name	Period	Irregular ITC value
1	36BDWPN0356G1Z7	SHARADA NARABOINA	2019-20	1440
2	36AOLPN4767L1Z6	LAXMINARAYANA NARABOYINA	2019-20	7200

7.3.2. Since the taxpayer has irregularly availed and utilized the ITC of Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) against the provisions of Section 16 & 41 of CGST Act, 2017 and Rule 36(1)(b) of CGST Rules, 2017, the same is required to be recovered from the taxpayer in terms of Section 73 of CGST Act, 2017, along with interest in terms of Section 50 of CGST Act, 2017. Further, it appears they are liable for penal action in terms of Section 73 of CGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and SGST Act, 2017.

7.4. Issue 4: Non reversal of ITC in accordance with provisions of Rule 42 and Rule 43 of CGST Rules, 2017 for FY 2019-20.

7.4.1 On verification of GSTR-1 and GSTR-3B returns filed by the taxpayer for FY 2019-20, it is observed that the taxpayer has declared Nil rated/exempted supplies but not reversed ITC proportionately as per Section 17(2) of CGST Act, 2017 read with Rule 42 of CGST Rules, 2017 as detailed below:-

1. Taxable Value as per Table 3.1 (c) of GSTR-3B	5574251
2. Taxable Value as per Table 3.1(Total) of GSTR-3B	109198819
3. ITC as per Table 4A of GSTR-3B or 6A of GSTR-9	13952425
4. Amount to be reversed {(1/2)*3}	712226.7413
Liability	Rs.7,12,228/- (IGST: Rs.1,948/-, CGST: Rs.3,55,140/- & SGST: Rs. 3,55,140/-)

7.4.2 In view of the above, it appears that the taxpayer did not follow the procedure prescribed in Section 17(2) of CGST Act, 2017 read with Rule 42 of CGST Rules, 2017. Therefore, it appears that the taxpayer is liable to reverse the ITC of Rs.7,12,228/- (IGST:

Rs.1,948/-, CGST: Rs.3,55,140/- & SGST: Rs. 3,55,140/-) along with applicable interest under Section 50 of CGST Act, 2017 and penalty under Section 122(2)(a) read with Section 73 of CGST Act, 2017 & SGST Act, 2017 read with Section 20 of IGST Act, 2017.

8. In view of the foregoing discussion, I pass the following order

ORDER

- (i) I hereby confirm the demand of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240/- & SGST: Rs. 1,09,240/-) for irregular availment of input tax credit in GSTR-3B on comparison with ITC available in GSTR-2A for the FY 2019-20 as discussed in Para 7.1, under the provisions of sub section (1) of Section 73 of the CGST Act, 2017 and SGST Act, 2017 read with Section 20 of IGST Act, 2017;
- (ii) I hereby confirm the Interest demand on the demand amount confirmed at Sl.No.(i), as discussed in Para 7.1 under Section 50 of the CGST Act, 2017 / TSGST Act, 2017 read with Section 20 of IGST Act, 2017;
- (iii) I hereby impose penalty of Rs.41,848/- (IGST: Rs.20,000/-, CGST: Rs. 10,924/- & SGST: Rs. 10,924/-) on the demand amount confirmed at Sl.No.(i), as discussed in Para 7.1 in terms of provisions of Section 73(1) of CGST Act, 2017 / TSGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and also read with Section 20 of IGST Act, 2017;
- (iv) I hereby confirm the demand of Rs.11,300/- (CGST: Rs.5,650/- & SGST: Rs.5,650/-) for late fee on delayed filing of GSTR-1, GSTR-3B and GSTR-9 returns during FY 2019-20 as discussed in para 7.2, under the Section of 47 of CGST Act, 2017/SGST Act, 2017;
- (v) I hereby confirm the demand of Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) for irregular availment of input tax credit in GSTR-3B on comparison with ITC available in GSTR-2A for the FY 2019-20 as discussed in Para 7.3, under the provisions of Section 73 of the CGST Act, 2017 and SGST Act, 2017;
- (vi) I hereby confirm the Interest demand on the demand amount confirmed at Sl.No.(v), as discussed in Para 7.3 under Section 50 of the CGST Act, 2017 / TSGST Act, 2017 read with Section 20 of IGST Act, 2017;
- (vii) I hereby impose penalty of Rs.20,000/- (CGST: Rs. 10,000/- & SGST: Rs. 10,000/-) on the demand amount confirmed at Sl.No.(v), as discussed in Para 7.3 in terms of provisions of Section 73(1) of CGST Act, 2017 / TSGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and also read with Section 20 of IGST Act, 2017;
- (viii) I hereby confirm the demand of Rs.7,12,228/- (IGST: Rs.1,948/-, CGST:

Rs.3,55,140/- & SGST: Rs. 3,55,140/-) for non-reversal of ITC for the FY 2019-20 as discussed in Para 7.4, under the provisions of Section 73 of the CGST Act, 2017 & SGST Act, 2017 read with Section 20 of IGST Act, 2017;

(ix) I hereby confirm the Interest demand on the demand amount confirmed at Sl.No.(viii), as discussed in Para 7.4 under Section 50 of the CGST Act, 2017 / TSGST Act, 2017 read with Section 20 of IGST Act, 2017;

(x) I hereby impose penalty of Rs.91,028/- (IGST: Rs.20,000/-, CGST: Rs. 35,514/- & SGST: Rs.35,514/-) on the demand amount confirmed at Sl.No.(viii), as discussed in Para 7.4 in terms of provisions of Section 73(1) of CGST Act, 2017 / TSGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and also read with Section 20 of IGST Act, 2017;

02/07/2024

Swami 01.07.2024

Ramineni Sravan Kumar
अधीक्षक/ SUPERINTENDENT

रामगोपालपेट-III रेज/ RAMGOPALPET-III RANGE

To
GSTIN: 36AAGFV2068P1ZJ

Legal Name: VISTA HOMES

(Trade Name: M/S. VISTA HOMES)

2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION,

MG ROAD, SECUNDERABAD, Rangareddy, Telangana- 500003

Pin- 500003

Copy submitted to: -

(1) The Commissioner of Central Tax, Secunderabad GST Commissionerate, GST Bhavan, Hyderabad. (By name to The Superintendent (Review))

(2) The Assistant Commissioner of Central Tax, Secunderabad GST Division, Secunderabad GST Commissionerate.

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Ramgopalpet-III GST Range
सिवानगरपात्र नो.एस.टी.टी.जे.
Secunderabad GST Commissionerate
‘सालीक सेविट’# 2-4-416 & 417
‘SALIKE SEVIT’# 2-4-416 & 417
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