



केन्द्रीय करउप/सहायक आयुक्त का कार्यालय,
सिकंदराबाद माल एवम सेवा कर मण्डल

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

"सलीक सीनेट", गेट नः 416-4-28 & 417, रामगोपालपेट, एम. जी. रोड सिकंदराबाद
'SALIKE SENATE', Door No.2-4-416 & 417, RAMGOPALPET, MG ROAD,
SECUNDERABAD - 500003"

Contact No. 7901243130

Email- cgst.secdiv@gov.in

C.No: V/04/42/2025- Waiver (Arrears)
DIN: 20251256YO000000ABB1

Date: 31-12-2025

FORM GST- SPL-07

**ORDER No. 46/2025-26 (Waiver under Section 128A) passed by Sri. Ajay Kumar
Pendyala, Assistant Commissioner, Secunderabad Division**

**Subject: Rejection of application of M/s. Nilgiri Estates for waiver of penalty under
Section 128A of the CGST Act, 2017 - regarding.**

M/s. Nilgiri Estates, 2nd Floor, 5-4-187/3 and 4, Soham Mansion, MG Road, Secunderabad, Rangareddy, Telangana, 500003, GST No. 36AAHFN0766F1ZA (hereinafter referred to as the taxpayer), registered with Ramgopalpet-III Range of Secunderabad Division filed application in Form GST SPL-2 vide ARN No. AD360625020255A dated 24.06.2025 under Section 128A of the Central Goods and Services Tax (CGST) Act, 2017, seeking waiver of penalty on tax demands raised under Section 73 for the period 2018-19 issued against Order-in-Original No. 23/2024-25-GST-Adjn dated. 19.04.2024 passed by the Assistant Commissioner of Central Tax, Secunderabad GST Division, Secunderabad GST Commissionerate.

2. Upon examination of the documents submitted by the taxpayer along with SPL-02 application, it was observed that they have filed on Order-in-Appeal No. HYD-GST-SC-AP2-1062-2024-25 dated. 25.03.2025 passed by Commissioner (In-situ) of Central Tax, Appeal-II Commissionerate, Hyderabad against Order-in-Original No. 23/2024-25-GST-Adjn dated. 19.04.2024 passed by the Assistant Commissioner of Central Tax, Secunderabad GST Division, Secunderabad GST Commissionerate.

3. Further, it is observed that Show Cause Notice was issued vide SCN No. 46/2023-24 dated. 29.12.2023 against taxpayer for tax amount of Rs. 48,30,246/- (CGST of Rs. 24,15,123/- and SGST of Rs. 24,15,123/-) for the financial year 2018-19. However, during Adjudication, Adjudicating Authority has dropped proceedings on tax amount of Rs. 43,73,928/- and confirmed the tax amount of Rs. 4,56,318/- (CGST of Rs. 2,28,159/- and SGST of Rs. 2,28,159/-) vide Order-in-Original No. 23/2024-25-GST-Adjn dated. 19.04.2024. Further, the confirmed tax amount of Rs. 4,56,318/- in Order-in-Original has been paid vide DRC-03 debit entry no. DI3610200050832 dated. 07.01.2020 and hence the respective tax amount was appropriated in the said Order-in-original.

4. Further, taxpayer filed an appeal vide Appeal No. 343/2024(SC)GST dated 27.08.2024 before Appeals - II Commissionerate, Hyderabad on 27.08.2024 against Order-in-Original No. 23/2024-25-GST-Adjn dated. 19.04.2024 passed by Assistant Commissioner of Central Tax, Secunderabad GST Division, Secunderabad GST Commissionerate on confirmed demand of Rs. 4,56,318/- (CGST of Rs. 2,28,159/- and SGST of Rs. 2,28,159/-). However, they have withdrawn the appeal to comply with the provisions of Section 128A of CGST Act, 2017. The same was declared before the Appeals -II Commissionerate, Hyderabad and hence, the appeal filed by the taxpayer was rejected by the appeals-II Commissionerate vide Order-in-Appeal No. HYD-GST-SC-AP2-1062-2024-25 dated 25.03.2025.

5. However, it is observed that an appeal was filed by the department on dropped amount by adjudicating authority i.e. on Rs. 43,73,928/- (CGST of Rs. 21,86,964/- and SGST of Rs. 21,86,964/-) before Appeals-II Commissionerate, Hyderabad against Order-in-Original No.

23/2024-25-GST-Adjn dated. 19.04.2024. In this regard, the dropped amount by the adjudicating authority has been revoked by the Appeals-II Commissionerate, Hyderabad vide Order-in-Appeal No. HYD-GST-SC-AP2-1123-24-25-GST dated 27.03.2025. In this regard, confirmed demand was revised to Rs. 48,30,246/- (CGST of Rs. 24,15,123/- and SGST of Rs. 24,15,123/-) from Rs.4,56,318/- (CGST of Rs. 2,28,159/- and SGST of Rs. 2,28,159/-).

6. However, taxpayer has approached Hon'ble High Court against Order-in-Appeal No. HYD-GST-SC-AP2-1123-24-25-GST dated 27.03.2025 passed by Additional Commissioner, Appeals-II Commissionerate, Hyderabad vide WP No. 17018/2025 dated. 02.05.2025 and an interim order has been issued on 20.06.2025. The taxpayer has filed SPL-02 application for waiver of interest and penalty for an amount of Rs. 4,56,318/- (CGST of Rs. 2,28,159/- and SGST of Rs. 2,28,159/-) vide ARNAD360625020255A dated 24.06.2025. However, as observed that since Confirmed demand has been revised to Rs. 48,30,246/- (CGST of Rs. 24,15,123/- and SGST of Rs. 24,15,123/-) from Rs.4,56,318/- (CGST of Rs. 2,28,159/- and SGST of Rs. 2,28,159/-) vide Order-in-Appeal No. HYD-GST-SC-AP2-1123-24-25-GST dated 27.03.2025 passed by Additional Commissioner, Appeals-II Commissionerate, Hyderabad.

7. However, taxpayer has applied Form SPL-02 for an amount of Rs. 4,56,318/- only and ignored remaining tax amount of Rs. 43,73,928/-. Further, it is observed that taxpayer has filed a writ petition in High Court vide WP No. 17018/2025 dated. 02.05.2025 against Rs. 43,73,928/- which was dropped by above mentioned Order-in-Original and upheld by Order-in-Appeal No. HYD-GST-SC-AP2-1123-24-25-GST dated 27.03.2025 passed by Additional Commissioner, Appeals-II Commissionerate, Hyderabad. However, as prescribed in Sub-Section (3) of Section 128A of Central Tax, 2017 read with Circular No. 238/32/2024-GST dated. 15.10.2024 as issued by CBIC says that taxpayer has to withdraw an appeal or writ petition filed by them pending before Appellate Authority or Appellate Tribunal or a court. Further, it is observed that taxpayer has not paid full confirmed demand amount i.e., Rs. 48,30,246/- (CGST of Rs. 24,15,123/- and SGST of Rs. 24,15,123/-) as prescribed in Sub-section (1) of Section 128A of CGST Act, 2017 read with Circular No. 238/32/2024-GST dated. 15.10.2024. Hence, the show cause notice was issued vide Form SPL-03 dated 13.11.2025.

8. In this regard, taxpayer has replied on 25.11.2025 to show cause notice i.e., SPL-03 dated 13.11.2025 that SPL-02 application has been filed against Order-in-Appeal No. HYD-GST-SC-AP2-1062-2024-25 dated. 25.03.2025 and there is no writ petition is pending against the said order. However, eventhough as submitted by the taxpayer the above mentioned Order-in-Appeal dated. 25.03.2025 and the writ petition filed on order-in-Appeal No. HYD-GST-SC-AP2-1123-24-25-GST dated 27.03.2025 against Order-in-Original No. 23/2024-25-GST-Adjn dated. 19.04.2024, the confirmed demand mentioned in Order-in-Original has been revised by the order-in-Appeal No. HYD-GST-SC-AP2-1123-24-25-GST dated 27.03.2025 passed by Additional Commissioner, Appeals-II Commissionerate, Hyderabad. Hence, both Orders-in-Appeal cannot be distinguished as two separate orders. In this regard, the taxpayer haven't paid entire confirmed demand amount i.e., Rs. 48,30,246/- (CGST of Rs. 24,15,123/- and SGST of Rs. 24,15,123/-) as prescribed in Sub-section (1) of Section 128A of CGST Act, 2017 read with Circular No. 238/32/2024-GST dated. 15.10.2024 as issued by CBIC.

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

10. Since all the conditions prescribed for waiver have not been fulfilled, the request of the tax payer for waiver of interest and penalty against Order-in-Original No. 23/2024-25-GST-Adjn dated. 19.04.2024 passed by the Assistant Commissioner of Central Tax, Secunderabad GST Division, Secunderabad GST Commissionerate can be considered and further proceedings can be concluded under Section 128A of the CGST Act, 2017, similar provisions under SGST Act, 2017.

11. In view of the above, I pass the following order:

ORDER

I hereby reject the application for waiver of interest and penalty amount under Section 128A of the CGST Act, 2017, similar provisions under SGST Act, 2017 and IGST Act, 2017 as discussed supra. Consequently, all further proceedings in respect of the demand raised 23/2024-25-GST-Adjn dated. 19.04.2024 passed by the Assistant Commissioner of Central Tax, Secunderabad GST Division, Secunderabad GST Commissionerate cannot be concluded in accordance with the provisions of Section 128A read with Rule 164(10) of the CGST Rules, 2017 and the corresponding provisions under the SGST Act, 2017 and IGST Act, 2017.

Amy
31/12/25

(पी. अजय कुमार)/(P. AJAY KUMAR)

सहायक आयुक्त/Assistant Commissioner
सिकंदराबाद मण्डल/ Secunderabad GST Division

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

Copy to,
The Superintendent, Ramgopalpet-III Range, Secunderabad Division for information.

FORM GST SPL -07**Order for Rejection of Application submitted under Section 128A of the CGST Act, 2017**
[See Rule 164(10)]

Reference No: ZD361225119736A

Date: 31/12/2025

To

GSTIN of applicant : 36AAHFN0766F1ZA
Legal Name of applicant : NILGIRI ESTATES
Address of applicant : 5-4-187/3 AND 4, MG ROAD, SECUNDERABAD, Rangareddy, 500003,

Reference is invited to :

Particulars	Reference No.	Dated
Application in FORM GST SPL -01/ FORM GST SPL-02:	HYD-GST-SC-AP2-1062-2024-25	25/03/2025
Show Cause Notice in FORM GST SPL -03:	ZD3611250410800	13/11/2025
Reply to the Show Cause Notice in FORM GST SPL -04:	ZD361125078751A	25/11/2025

Subject: Order for Rejection of Application submitted under Section 128A of the CGST Act, 2017

This has reference to your application with reference no. HYD-GST-SC-AP2-1062-2024-25 dated 25/03/2025 furnishing details/ information and documents in support of your request for availing the benefit of waiver of interest and penalty under section 128A of CGST Act. The notice referred to above was issued to you to explain the reasons as to why the said application should not be rejected, for which you had furnished reply dated ZD361125078751A no reply was furnished by you.

2. Introduction: As mentioned in the SPL-07 uploaded

3. Submissions, if any: As mentioned in the SPL-07 uploaded

4. Conclusion: As mentioned in the SPL-07 uploaded

Based on the verification your application with reference no. HYD-GST-SC-AP2-1062-2024-25 dated 25/03/2025 filed under Section 128A of the CGST Act, 2017, is hereby rejected.

5. Summary of rejection:

Order id/ SCN id	Reason for rejection
HYD-GST-SC-AP2-1062-2024-25	Other Reason - As mentioned in the SPL-07 uploaded

Signature

Name of the Tax Officer : AJAY KUMAR PENDYALA
Designation : Assistant Commissioner
Office Name : RAMGOPALPET-
III:SECUNDERABAD:SECU
NDERABAD:HYDERABAD:C
BIC
Contact Information : 9848021612

Order

Signature Not Verified

Digitally signed by AJAY
KUMAR PENDYALA
Date: 2025.12.31
17:33:09 IST