

GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT
OFFICE OF THE ASSISTANT COMMISSIONER OF STATE TAX
RAMGOPALPET-RANIGUNJ-2 CIRCLE, BEGUMPET DIVISION
3rd FLOOR, PAVANI PRESTIGE, AMEERPET, HYDERABAD-500016
Present: M. UPENDER, Assistant Commissioner (ST)
(Attachment to SPL-05)

Date: 31-07-2025

FORM GST SPL -05

Order for conclusion of proceedings as per Section 128A of the CGST Act, 2017
[See Rule 164(10)]

To
GSTIN of applicant: 36AERPK6958C1Z2
Legal Name of applicant
(as mentioned in PAN No): RAJESH KUMAR JAYANTILAL KADAKIA
Trade Name of applicant: RAJESH KUMAR JAYANTILAL KADAKIA
Address of applicant: 5-2-223, GOKUL DISTILERY ROAD, SECUNDERABAD
Rangareddy, Telangana, 500003.

Subject: Order for approval of application submitted under Section 128A

Ref: 1. FORM GST SPL-02 REF NO: ZD3612230683489 dated 30-12-2023.
2. Order details for Financial Year 2017-2018, DRC-07: ZD3612230683489 dated 30-12-2023.

1. This has reference to your application with reference no. ZD3612230683489 dated 30-12-2023 furnishing details/ information and documents in support of your request for availing the benefit of waiver of interest or penalty or both under section 128A of CGST Act.
2. With reference to the 2nd cited, the DRC-07 Order was proposed as per the GST Act of 2017. The taxpayer has paid the tax amount as proposed in the Show cause notice vide ARN: AD360522016282H Dated: 30-05-2022 through electronic credit ledger vide reference number DC3603250180592 Dated: 30-12-2023.
3. Upon verification of the details provided in your application and the reply, where applicable, waiver of interest or penalty or both under section 128A, is allowed as under:

Amount demanded in the notice/ statement/ order against which application under section 128A was filed				Demand paid through FORM GST DRC-03/DRC-03A (in case of notice/ statement) or by crediting electronic liability register in case of orders				Amount of interest and penalty waived as per section 128A	
CGST	SGST	IGST	Total	CGST	SGST	IGST	Total	Total Interest	Total Penalty
65,048	65,048	0	1,30,096	65,048	65,048	0	1,30,096	0	20000

UPENDER

MATHERY

Assistant Commissioner (ST),
Ramgopalpet-Ranigunj-2 Circle,
Begumpet Division

Digitally signed by UPENDER
MATHERY
Date: 2025.07.30 18:36:08
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Notes -Any incorrect declaration or suppression of facts will render this approval void and maylead to recovery proceedings for the outstanding dues along with applicable interest and penalties.

FORM GST SPL -05

Order for conclusion of proceedings as per Section 128A of the CGST Act, 2017
[See Rule 164(10)]

Reference No: ZD3607250465256

Date: 30/07/2025

To

GSTIN of applicant: 36AERPK6958C1Z2

Legal Name of applicant: RAJESH KUMAR JAYANTILAL KADAKIA

Address of applicant: 5-2-223, GOKUL DISTILERY ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

Reference No. of FORM GST SPL-01/ FORM GST SPL-02 ZD3612230683489 dated 30/12/2023

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

1. This has reference to your application with reference no. ZD3612230683489 dated 30/12/2023 furnishing details/ information and documents in support of your request for availing the benefit of waiver of interest or penalty or both under section 128A of CGST Act.

2. Demand Notice/ Demand Order Details:

a. Order No/ Notice No.:ZD3612230683489

b. Date of order/ Notices:30/12/2023

c. Amount Demanded in Notice / Statement / Order | The amount of Ineligible ITC involved in the amount demanded in Order

Financial Year	Amount demanded in the notice/ statement/ order against which application under Section 128A was filed (A)						
	Place of Supply (PoS)	Act	Tax including cess	Interest	Penalty	Fee	Others
1	2	3	4	5	6	7	8
2017-2018		SGST	65048	0	0	0	0
2017-2018		CGST	65048	0	0	0	0

Financial Year	Out of the amount mentioned in (A), demand pertaining only to ITC which has been denied solely on account of contravention of Section 16(4) and not on any other grounds, and which has now become eligible as per Section 16(5) or Section 16(6)	
	Act	Tax including cess
2017-2018	IGST	0
	CGST	0
	SGST/UTGST	0
	CESS	0
	Total	0

d. Amount already paid towards the said Notice / Statement / Order:

Financial Year	Place of Supply (PoS)	Act	Tax including cess	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9

e. Amount of Interest and Penalty waived | Remaining amount of interest/penalty, payable, if any, by the applicant:

Act Type	Amount of interest and Penalty waived as per Section 128A		Remaining amount of interest and penalty, payable, if any, by the applicant (in cases referred to in sub-rule (3) and sub-rule (4) of Rule 164)	
	Interest	Penalty	Interest	Penalty
CGST	0	0	0	0
SGST	0	0	0	0
IGST	0	0	0	0
Cess	0	0	0	0
Total	0	0	0	0

Signature

Name: METHARY UPENDER

Designation: Assistant Commissioner

Jurisdiction: RAMGOPALPET-RANIGUNJ 2: Begumpet:Telangana

Notes-

Any incorrect declaration or suppression of facts will render this approval void and may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.