



Order-in-Appeal No. HYD-GST-SC-AP2-568 -2025-26 Dtd.31.12.2025



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

अपीलसं Appeal No.433/2025(SC)GST
Order-in-Original No.46/2024-25(GST-Adjn) dated:29-08-2024
DIN: 20251256DN000000A05A

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अपील आदेश ORDER - IN - APPEAL No.HYD-GST-SC-AP2-568-2025-26-GST
तारीख Date.31.12.2025

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 / PREAMBLE

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 व्यथित कोई भी व्यक्ति, वस्तु एवं सेवा कर नियम, 2017 के नियम 110 के साथ पठित केन्द्रीय वस्तु एवं सेवा 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 'अपूर्ति 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 संगत 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 हो। विभागीय अपील के प्रत्याक्षेप, वस्तु एवं सेवा कर अधिनियम 2017 की धारा 112 (5) के साथ पठितनियम 110 (2) के अनुसार जीएसटी एपीएल -06 फॉर्म में इसके सम्प्रोषण के 45 दिनों के अंदर दायर किए जाएं और इस पर नियम 26 में विनिर्दिष्ट तरीके से हस्ताक्षर किए जाएं।
	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.
	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 नहीं की जा सकती जिस दिन आदेश के खिलाफ अपील की मांग की गई है। अधिनियम के उपरोक्त प्रावधान को प्रभावी करने में उत्पन्न होने वाली कठिनाई को दूर करने के लिए, सरकार ने परिषद की सिफारिशों पर, केंद्रीय माल और सेवा कर (कठिनाइयों का नौवां निवारण) आदेश, 2019 दिनांक 03.12.2019 जारी किया है। उक्त आदेश के माध्यम से यह प्रावधान किया गया है कि ट्रिब्यूनल 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।
	(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.
4.	धारा 112 (8) के अनुसार, धारा 112 (1) के तहत तब तक कोई अपील दायर नहीं की जाएगी जब तक अपीलकर्ता ने (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 पूर्ण भुगतान नहीं किया हो।
	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.
5. (i)	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 अध्वधीन 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।
	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
5. (ii)	उपरोक्त धारा 112 की उप धारा (5) में संदर्भित कुल प्रत्याक्षेपों के ज्ञापन के संबंध में कोई शुल्क देय नहीं होगा।
	No fee is payable in respect of the Memorandum of Cross Objections referred to in sub-sec (5) of Sec 112 ibid.
5. (iii)	धारा 112(3) के अंतर्गत, आयुक्त द्वारा अधिकृत अधिकारी द्वारा दायर किए जाने वाले आवेदन के मामले में कोई शुल्क देय नहीं होगा।
	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).

6.	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 ।
	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.

Appellant	M/s.Villa Orchids LLP, 2 nd floor, 5-4-187/3 And 4, Soham Mansion, M.G.Road, Secunderabad, Rangareddy, Telangana – 500003.
Respondent	The Assistant Commissioner of Central Tax, Secunderabad CGST Division, Secunderabad GST Commissionerate.

M/s.Villa Orchids LLP, 2nd floor, 5-4-187/3 And 4, Soham Mansion, M.G.Road, Secunderabad, Rangareddy, Telangana – 500003 GSTIN:36AANFG4817C1ZH (here in after referred to as 'the appellant') have filed an appeal bearing No. 433/2025(SC)GST dt. 29.11.2024 against the Order-in-Original No. 46/2024-25(GST-Adjn) dated:29-08-2024 (DRC 07 dt.30.08.2024) (hereinafter referred to as "the impugned order" or OIO) passed by The Assistant Commissioner of Central Tax, Secunderabad CGST Division, Secunderabad GST Commissionerate. (hereinafter referred to as the "Original Adjudicating Authority" or OAA).

BRIEF FACTS OF CASE:

2. The Show Cause Notice (SCN) dt, 16.05.2024 was issued to the appellant for the year 2019-20 inter alia 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	4,97,755	19,81,843/-	19,81,843/-	44,61,441/-
2	Short payment of GST on comparison of tax liability in GSTR-9 & GSTR-3B	0	24,437/-	24,437/-	48,874/-
3	Non-payment of interest on delayed filing of GSTR-3B	0	11,180/-	11,180/-	23,044/-
4	Non-payment of late fee on delayed filing of GSTR.1 and 3B	0	17,100/-	17,100/-	34,200/-
5	Non-reversal of ITC in accordance with provisions of Rule 42 & 43 of CGST Rules, 2017	2,21,020/-	22,61,278/-	22,61,278/-	47,43,576/-

After following the due procedure, the adjudicating authority passed the impugned order confirming the above demands of GST along with interest and imposed penalty u/s.73(1) of CGST/TSGST Act, 2017 r/w.Sec.122(2)(a) of CGST Act, 2017 r/w.Sec.20 of IGST Act, 2017 and amending Non-payment of late fee on delayed filing of GSTR.1 and 3B to Rs.23,900/-.

GROUND OF APPEAL:

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

(1) In respect of Excess availment of ITC of Rs.44,61,441/- - The appellants submitted that the impugned OIO has not applied Rule 36(4) of CGST Rules, 2017, which allows to claim ITC in excess of 20% of ITC for Oct 2019 to Dec 2019 and 10% of ITC for the period Jan 2020 to Mar 2020 that appeared in GSTR-2A; that if the said is applied, there is no excess availment as detailed below –

	Particulars	IGST	CGST	SGST
1	Net ITC claimed through table 4(A) of GSTR 3B	7,08,305	72,46,752	72,46,752
2	ITC reflected in GSTR 2A	2,10,550	52,47,582	52,47,582
3	ITC allowed after applying Rule 36(4) of the CGST Act, 2017	2,11,393	56,85,515	56,85,515
4	ITC short reflected in GSTR-2A (1-3)	-4,96,912	-15,33,486	-15,33,486

Further, that 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; that there is no requirement to reverse any credit; that Rule 36(4) 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%, 10% and 5% and CBIC vide Circular 123/42/2019 dt. 11.11.2019 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, denial of the ITC for non-reflection in GSTR 2A is incorrect during the subject period.

(2) In respect of short payment of GST of Rs.48,874/- on comparison of tax liability declared in GSTR-9 & GSTR-3B – they have submitted that they have paid the difference amount through DRC-03 dt.03.04.2021, hence the same needs to be set aside.

(3) In respect of non-payment of interest of Rs.23,044/- on delayed filing of GSTR-3B returns –The appellant submitted that impugned OIO is incorrect as the details of GSTR-3B interest amount of Rs.8,563/- are included in the demand amount which is not related to FY 2019-20 and requested to drop the proceedings.

(4) In respect of non-payment of late fee of Rs.34,200/- on delayed filing of GSTR-1 & GSTR-3B returns – The appellants submitted that the amount calculated in the OIO is not correct due to wrongly considered the number of days and submitted the revised figures. Further, that at the time of filing the monthly GST return, they have paid the late fee of Rs.10,150/- and requested to drop the proceedings to that extent.

(5) In respect of non-reversal of ITC of Rs.47,43,576/- in accordance with provisions of Rule 42 and Rule 43 of CGST Rules, 2017 – The appellants submitted that the exempt value declared in GSTR-3B irrespective of the value declared at the time of filing GSTR-09 and the same needs to be considered as the final value for 42/43 reversals; that the impugned has considered entire ITC availed as common credit whereas the reversal under Rule 42 and 43 is required to be made only on common ITC used for the provision of both taxable and exempted turnover; that the bifurcation of turnover mentioned in table 5(F) Non-GST supply is Rs.6,35,31,068/- pertains to sale of villas post OC is covered under Schedule-III of the GST Act, 2017 and such value cannot be considered as exempt turnover for the purpose of Rule 42/43 reversal.

PERSONAL HEARING:

4. Shri S.Srimannarayana, Chartered Accountant & Authorized Representative appeared for Personal Hearing on 17.07.2025. He explained the submissions made in the appeal memo and requested 7 days' time for further submissions and requested to allow the appeal.

They have made further submitted vide letter dt.29.07.2025.

FINDINGS: -

5. I have examined the submissions made by the appellants in the appeal memorandum and at the time of personal hearing along with the impugned order. The Appeal is filed within the time limit stipulated under section 107(1) of the CGST Act, 2017 and the appellant has paid the applicable pre-deposit as specified under Section 107(6) of the CGST Act, 2017.

6. The issues to be decided in the instant case are –

6.1 In respect of Excess availment of ITC of Rs.44,61,441/-, the contention of the appellants that as per Rule 36(4) they are eligible to avail ITC with adhoc addition of 20%, 10% & 5% and that matching of invoices is required. It is evident that the restriction of 36(4) will be applicable only on the invoices/debit notes on which credit is availed after 09.10.2019. To deal with the eligibility of ITC CBIC issued Circular No. 193/05/2023-GST dt.17.07.2023 which inter alia clarifies that (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. Further, the ITC is allowed for the subsequent period as per Rule 36(4) subject to production of the requisite certificates as per Circular No. 183/15/2022-GST dated 27.12.2022 and the same guidelines 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. Vide further submissions dt.29.07.2025, the appellants have inter alia submitted that the difference in ITC was caused due to non-reflection of input invoices in the GSTR-2A due to suppliers failed to report the relevant invoices in their respective GSTR-1; that they shall provide the declarations from the suppliers within 20 days. The appellants, vide their letter dt.18.08.2025, submitted after personal hearing proceedings, requested extension of further time of 20 days for submission of declarations from their suppliers, but could not submit the same even after lapse of considerable time. In view, thereof, the contention of the appellants cannot be accepted due to non-compliance of the conditions mentioned in the Circulars mentioned supra and the decision of the OAA on this issue is upheld.

2. In respect of non-payment of interest of Rs.23,044/- on delayed filing of GSTR-3B returns –The appellant vide further submissions dt.29.07.2025 have submitted the updated interest calculation as detailed below –

Month	Due date	Actual dt. Of filing	No. of days delayed	Amt. paid in cash	Rate of interest	Amt. of Interest
Oct 19	20.11.2019	25.11.2020	66	634224	18%	20643
Mar 20	24.06.2020	16.07.2020	22	241156	18%	2616.4
					Total	23259

S.No.	Particulars	Amt
1	Total Interest	23259
2	Already paid	6162
3	Balance to be paid	17097

That balance interest of Rs.17,097/- is paid through DRC-03 dt.29.07.2025 and submitted copy of DRC-03. The details are verified and found to be correct. The demand on this issue is modified to Rs.23,259/-. Since the disputed amount is paid, the demand on this issue is confirmed and appropriated.

3. In respect of non-payment of late fee of Rs.39,450/- on delayed filing of GSTR-1 & GSTR-3B returns – The appellants vide their further submissions dt.29.07.2025 have submitted the reconciled figures w.r.t. discrepancies in calculation of no of days delayed. The same has been verified and the correct details are tabulated as detailed below –

GSTR-01 Late filings :

Month	Due Dt.	Actual dt of filing	No. of days delayed	Late fee (Rs.50/- per day & max upto Rs.5,000/-)
April 19	11.05.2019	20.05.2019	9	450
May 19	11.06.2019	10.06.2019	0	0
June 19	11.07.2019	09.07.2019	0	0
July 19	11.08.2019	12.08.2019	1	50
Aug 19	11.09.2019	10.09.2019	0	0
Sep 19	11.10.2019	07.10.2019	0	0
Oct 19	11.11.2019	12.11.2019	1	50
Nov 19	11.12.2019	25.01.2020	45	2250
Dec 19	11.01.2020	27.02.2020	47	2350
Jan 20	11.02.2020	24.06.2020	134	5000
Feb 20	11.03.2020	24.06.2020	105	5000
Mar 20	10.07.2020	25.08.2020	46	2300

			388	17,450
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GSTR-3B Late filings :

Month	Due Dt.	Actual dt of filing	No. of days delayed	Late fee (Rs.50/- per day & max upto Rs.5,000/-)
April 19	20.05.2019	20.05.2019	0	0
May 19	20.06.2019	20.06.2019	0	0
June 19	20.07.2019	20.07.2019	0	0
July 19	22.08.2019	27.08.2019	5	250
Aug 19	20.09.2019	18.09.2019	0	0
Sep 19	20.10.2019	21.10.2019	1	50
Oct 19	20.11.2019	25.01.2020	66	3300
Nov 19	23.12.2019	28.01.2020	37	1850
Dec 19	20.01.2020	04.03.2020	45	2250
Jan 20	20.02.2020	24.06.2020	125	5000
Feb 20	24.06.2020	24.06.2020	0	0
Mar 20	24.06.2020	16.07.2020	22	1100
			301	13,800

, the same are accepted and the disputed late fee i.r.o GSTR-01 is arrived at Rs.17,450/- and for GSTR 3B is Rs.13,800/- totally Rs.31,250/-. After deducting already paid amount of Rs.10,550/- (as per OIO) the total balance late fee payable is arrived at Rs.20,700/- (CGST Rs.10,350/- & SGST Rs.10,350/-). The decision of the OAA on this issue is modified to this effect. The appellants have paid the balance late fee of Rs.20,700/- (CGST Rs.10,350/- & SGST Rs.10,350/-) vide DRC-03 dt.29.07.2025. Since the disputed amount is paid, the demand on this issue is confirmed and appropriated.

4. In respect of Non-reversal of ITC in accordance with provisions of Rule 42 & 43 of CGST Rules, I find that:

- ✓ Appellant has taken inconsistent and contradictory stands in the course of the proceedings. In the grounds of appeal, the Appellant has claimed that the non-GST supplies declared pertain to the sale of villas effected after receipt of the

occupancy certificate. However, in the additional submissions, the Appellant has stated that the amounts reported as non-GST supplies represent land sale amounts. These submissions are mutually contradictory and lack clarity regarding the nature of the impugned supplies.

- ✓ Further, the Appellant has failed to furnish any documentary evidence, or any other corroborative material, to substantiate their contention that the impugned supplies were made only after completion of the project. It is further seen from the definition of exempt supply at Section 2(47) of the CGST Act, 2017 that it clearly includes non-taxable supplies. Therefore, the contention of the appellant that the Post-OC sale of villas shouldn't form part of the quantum of exempt supply is unfounded and cannot be accepted.

In view of the foregoing findings and discussions, I do not find any infirmity or illegality in the impugned order insofar as it relates to the issue of non-reversal of ITC under Rules 42 and 43 of the CGST Rules, 2017. Accordingly, the appeal to this extent is rejected.

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

ORDER

The appeal filed by the appellant is allowed partially as discussed above.



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

श्रीचरण/Sricharan, Jotikuppala
संयुक्त आयुक्त/Joint Commissioner
केन्द्रीय कर/Central Taxes
अपील्स-II आयुक्तालय
Appeals-II Commissionerate

To

M/s.Villa Orchids LLP, 2nd floor, 5-4-187/3 And 4, Sultan Mansion, M.G.Road, Secunderabad, Rangareddy, Telangana – 500003. (By Speed post & Through Portal).

2. The Assistant Commissioner of Central Tax, Secunderabad CGST 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.

Commissioner, SGST,
Commercial Tax Building,
Opp. Gandhi Bhavan,
Nampally, Hyderabad-500001

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ON INDIA GOVERNMENT SERVICE

स्पीड पोस्ट
SPEED POST



To,
Mrs. Villa Orchids LLR,
2nd Floor, 5-4-187/3,
4, Soham Mansión,
M.H. Road, Secunderabad,
Rangareddy, Telangana,
500003

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

