

GOVERNMENT OF ANDHRA PRADESH
REVENUE (CT.II) DEPARTMENT

Memo.No.33263/CT.II(1)/2010-5, dated:17.6.2011

Sub: APVAT Act, 2005 - Levy and collection of tax on the builders of the residential apartments at the composition rate of 1% Under Section 4(7) (d) of the APVAT Act - Orders - Issued - Regarding.

- Ref:
1. From the President, Anantapur Builders Association letter Dated, 26.05.2010.
 2. From the CCT, Ref.No.AIII(2)/142/2010, dt.13.7.2010
 3. From the President, Serilingampally Builders Association, representation dt. 20.7.2010.
 4. Govt.Memo.No.33263/CT.II(1)/2010-1, dt.25.8.2010.
 5. From the President, Prakasam District Builders Association, representation dt. 7.10.2010.
 6. Govt.Memo.No.33263/CT.II(1)/2010-2, dt.22.10.2010.
 7. From the CM's Office, CMP No.289/CMP/2011, dt.7.1.2011 along with the representation of the President, CREDIA, AP, dt.3.1.2011.
 8. Govt.Memo.No.33263/CT.II(1)/2010-3, dt.4.3.2011.
 9. From the Hon'ble Minister for Minor Irrigation, Lr.No.331/ M(MI)/2011, dt.6.2.2011 along with the representation of the President Builders Association, Kurnool District.

-:-

In the references 1st, 3rd, 5th, 7th and 9th cited, Builders Association of several districts have represented to levy and collect one percent of VAT i.e., 4% of twenty five percent of the consideration received irrespective whether or not the builders are registered under section 17(5) (g) and opted for composition under section 4(7) (d) of the APVAT Act.

2. The commissioner of Commercial Taxes, AP, Hyderabad, vide reference 1st cited, stated that since the issue involves only technical requirement of VAT registration and filing of Form VAT 250 to opt for composition under APVAT Act, 2005, Government may as a one time measure to consider the representation of the apartment builders to get themselves regularized and to pay tax @ 1% for the past and future work contracts. He has also stated that as the builders did not collect VAT @12.5% / 14.5% from the customers, they may be allowed to pay VAT @1% besides interest @ 12% per annum from the due date of VAT payment and requested to issue similar orders as was passed under the APGST regime vide Govt. Memo No.72374/CT.II(1)/2002, dt:28.1.2003.

3. Government, after careful examination, hereby order and permit those apartment builders, who have not registered and not opted for composition of tax under section 4 (7) (d) under APVAT Act, 2005 to register themselves as VAT dealers and pay tax @ 1% under composition scheme. They should also pay interest, as applicable under the APVAT Act, from the due date till actual payment of the VAT due.

4. However, pending reassessment of tax @1% plus interest due, the Commissioner of Commercial Tax is advised not to take any coercive action against the concerned builders.

5. The Commissioner of Commercial Taxes is requested to take further necessary action in the matter.

ASUTOSH MISHRA
PRINCIPAL SECRETARY TO GOVERNMENT.

To
The Commissioner of Commercial Taxes, AP, Hyderabad.

//forwarded :: by order//

Section Officer.

ASST. COMMISSIONER (C.T.) IN
GOVERNMENT OF ANDHRA PRADESH
COMMERCIAL TAXES DEPARTMENT
BEGUMPET DIVISION

[Handwritten signature]
12/07/11

Lr Rc No.28952245939/2011-12 dated : 12-07-2011.

From :

Assistant Commissioner (CT) (LTU),
O/o the Deputy Commissioner (CT),
Begumpet Division,
"Pavani Prestige",
Ameerpet,
Hyderabad.

To

M/s. Modi Ventures,
5-4-187/3&4, 3rd Floor,
Soham Mansion,
M.G. Road,,
Secunderabad.

Sub : APVAT Act, 2005 – Audits – Audit of the business transactions
M/s. Modi Ventures, proposed – Non-submission
of records – Regarding.

Ref : 1. Notification Audit in Form VAT 304, dated 23.6.2011.
2. From Modi Ventures, letter dated 27.6.2011.

OoO

In the reference cited, the audit of the business transactions of M/s. Modi Ventures, Hyderabad, was proposed to be taken by the undersigned and accordingly the same was served on the dealers. Sri G. Jai Kumar, Asst Manager (HR) acknowledged the said notification. M/s. Modi Ventures through the reference 2nd cited, have requested for extension of time for 3 days for production of the records. Though the time requested for, expired, the dealers did neither file the required records nor sought for extension of time for submission of the records. The undersigned also followed up the matter with Sri G. Jai Kumar about the submission of the records connected with the business, as required to be maintained under the provisions of APVAT Act, 2005 from the date of registration i.e., 1-01-2010. Non-compliance with the statutory obligation, is a violation. The dealers are once again requested to produce all the records connected with the business from the date of registration, within 3 (three) days from the date of receipt of this notice, failing which the undersigned will be constrained to propose the

turnovers to the best of judgement, **after disallowing ITC/exemptions** if any claimed in the tax returns filed for the respective periods, without further notice or time.



**Assistant Commissioner (CT) (LTU),
Begumpet Division.**

MODI VENTURES

5-4-187/3 & 4, IInd Floor, Soham Mansion, M.G. Road, Secunderabad – 500003
Phone: +91-40-66335551, Fax: 040-27544058

Date: 08.07.2011

To,
The Asst. Commissioner (Intelligence)
Begumpet division,
Hyderabad.

Dear Sir,

Sub:- Submission of documents of VAT records and accounts on the date –reg.

Ref:- 1. Your Notice ID-230011VAT304 dated.23.06.11

2. Our TIN No. 28952245939

With reference to the above, please find enclosed for your ready reference

1. VAT – Returns from Jan to till date
2. Agreement of sale – 3 copies
3. Receipts from Jan-11

Further we are hereby informing you that we do not have any unregistered purchase

Please do the needful,

Thanking you sir,

For MODI VENTURES,


Authorised Signatory



To
The Asst. Commissioner, C.C.T.
Bengaluru - Devi Sri Hrd.

Sir,

Sub: - Requesting to extend 2 or 3
days time to produce
Documents - Rep.

Ref: - Your notification vide
for VAT-304. D/ 22/06/2011

With reference to the above,
We request your good office
to grant permission to extend
2 or 3 days to produce VAT

Documents.

Thanking you Sir.

Yours Impl.

Dr. Mad Venkatesh

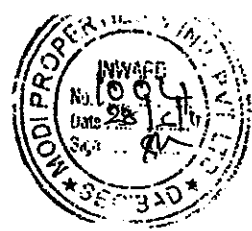
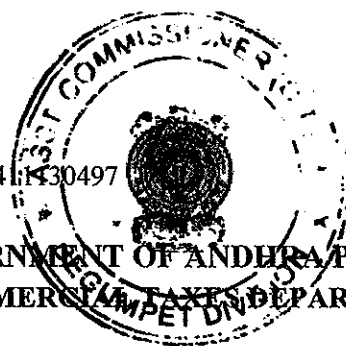

Anil Kumar



Notice Id: 230011VAT304/K30497

VAT304

GOVERNMENT OF ANDHRA PRADESH
COMMERCIAL TAXES DEPARTMENT



NOTIFICATION OF ADVISORY/AUDIT VISIT TO A VAT DEALER

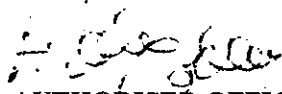
Date: 23/06/2011

01. Tax Office Address	02. Dealer Info.
6-3-789, 6th Floor, Pavani Prestige	TIN : 28952245939
Ameerpet, Hyderabad	Circle : M.G.Road
500016	Division : Begumpet
03. Firm Address	
Name M/S MODI VENTURES	
Door No 5-4-187/3 & 4, 3rd Floor Street	SOHAM MANSION
Locality M.G.ROAD	Town/City SECUNDERABAD
District Hyderabad	Pin

This is to notify that an advisory / audit will be held on 27-JUN-11.

You should produce all your VAT records and business accounts on that date.

If the date prescribed in this notification is not convenient, you should contact this office without delay, with your convenient appointment date and it should not be beyond 7 days to the date fixed above.


AUTHORISED OFFICER
Asst. Commissioner (C.T.)
(Intelligence)
Begumpet Division Hyd.

Notice Id: 230011VAT304 1430497

VAT304

GOVERNMENT OF ANDHRA PRADESH
COMMERCIAL TAXES DEPARTMENT



NOTIFICATION OF ADVISORY/AUDIT VISIT TO A VAT DEALER

Date: 23/06/2011

01. Tax Office Address

6-3-789, 6th Floor, Pavani Prestige
Ameerpet, Hyderabad
500016

02. Dealer Info.

TIN : 28952245939
Circle : M.G.Road
Division : Begumpet


03. Firm Address

Name	M/S MODI VENTURES		
Door No	5-4-187/3 & 4, 3rd Floor Street	SOHAM MANSION	
Locality	M.G.ROAD	Town/City	SECUNDERABAD
District	Hyderabad	Pin

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AUTHORISED OFFICER
Asst. Commissioner (C.T.)
(Intelligence)
Begumpet Division Hyd.

CTO-MG ROAD(BEGUMPET)

From: JC-COMPUTERS **Sent:** Tue 2/8/2011 1:40 PM
To: all_divisions; all_acs_ltu; all_ctos
Cc: Commissioner of Commercial Taxes; Addl.Commissioner (Policy); JC-AUDIT1; AC-COMPUTER
Subject: Amended Rule24 of APVAT Rules- ePayment-publicity
Attachments:

To
Deputy Commissioner(CT)s of All Divisions,

Sir/Madam,

I am to inform you that Government through GOMs No 1292 Rev(CT.II)Dept dated 14-10-2010 amended Rule24 of APVAT Rules2005 wef 01-10-2010.

As per the amended provisions, the tax declared to be due shall be paid by way of remittance into the treasury or by way of online payment through Internet website of the CT Department. In other words, the facility to pay monthly tax due through cheque/DD is withdrawn wef 01-10-2010 as per the amended Rules.

However, in view of the requests of the representatives of the dealers, the date of mandatory implementation of the said Rule was extended twice and till 31-01-2011.

But even now, representations are received by Commissioner(CT) from tax practitioners and some dealers that the withdrawal of the facility of payment of tax through cheque/DD is not known to all the dealers due to inadequate publicity at field level.

I am therefore directed by the Commissioner(CT) to inform you to make publicity through trade meetings and news items that payment will be accepted through ePayment or through treasury challan only as per latest amendment and this will be mandatory for all VAT/CST payments with effect from April 1, 2011.

Regards,

T.Ramesh Babu, B.Tech, MBA,
Joint Commissioner (CT) (Computers)
Commissioner (Commercial Taxes)
MJ Market Road, Nampally,
Hyderabad
Andhra Pradesh, PIN-500001
Phone: 9140-24602171

Notice Id: 230610VAT10508213545



GOVERNMENT OF ANDHRA PRADESH
COMMERCIAL TAXES DEPARTMENT
FORM VAT 105

VALUE ADDED TAX REGISTRATION CERTIFICATE

[See Sec. 18(1)(a) and Rule 10(a) & 12]

DATE: 12/01/2010

I hereby certify that **M/S MODI VENTURES**

Whose place of business is situated at :

Door No : **5-4-187/3 & 4, 3rd Floor** Street : **Soham Mansion**

Locality : **M.G.Road**

Town/City: **Secunderabad** District : **Hyderabad**

is registered with VAT Registration Number (TIN) **28952245939**

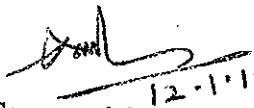
with effect from **01st** day of **January 2010**.

Pursuant to and in accordance with the APVAT Act,2005.

Given under my hand at **M.G.Road Circle, in Begumpet Division** on the **12th** day of **January 2010**.

Your local Tax office is:

**M.G.Road Circle,
6-3-789, 3rd Floor, Pavani Prestige,
Ameerpet,
Hyderabad - 500016**


12-1-10
**Commercial Tax Officer,
VAT REGISTERING AUTHORITY
Central Registration Authority,
HYDERABAD Road Circle,
Begumpet Division.**

- NOTE: - The above Tax Payer Identification Number (TIN) must appear on all:
- Tax Invoices.
 - Correspondence with the C.T.Department.
 - Tax returns.

This certificate has to be conspicuously displayed in the business premises.
Separate Copy of the Certificate for each additional place of business/branch/godown is enclosed.

In case of any discrepancies please bring it to the notice of the undersigned.
*Strike off if not applicable.

FORM VAT 250

APPLICATION OPTING FOR PAYMENT OF TAX BY WAY OF COMPOSITION

[See Rules 17(2)(b), 17(3)(c), 17(4)(b) & 19(5)]

01. Tax Office Address : C.T.O. M.G. Road, Sec 14 Amalpet, Sec 14	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">Date</td> <td style="width: 33%;">Month</td> <td style="width: 33%;">Year</td> </tr> <tr> <td style="text-align: center;">28</td> <td style="text-align: center;">01</td> <td style="text-align: center;">2010</td> </tr> </table>	Date	Month	Year	28	01	2010
Date	Month	Year					
28	01	2010					
02 TIN 28952245939							

03. Name	MODI Ventures
Address :	5-4-18/24, M.G Road, Sec 14

I/We carrying on business as a *works contractor / as a hotelier do hereby apply to pay sales tax by way of composition.

- * ~~i) At the rate of 4% on the total value of the contract executed for the Government or local Authority subject to such conditions as may be prescribed.~~
- * ~~ii) At the rate of 4% on 50% of the total consideration received or receivable for the contract other than State Government and local authorities subject to such conditions as may be prescribed.~~
- iii) At the rate of 4% on 25% of the consideration received or receivable or the market value fixed for the purpose of stamp duty whichever is higher, for the contract of constructing and selling of residential apartments, houses, buildings or commercial complexes subject to such conditions as may be prescribed.
- * ~~iv) At the rate of 12.5% on 60% of the total consideration charged for food and drink to such conditions as may be prescribed.~~

The details of contracts for which composition is opted for are given below :

Sl. No.	Name & Address of the Contractee	Nature of Contract	Date of Contract	Full value of the Contract
①	MODI VENTURES 5-4-18/24, Saham Mansion, M.G Road, Sec 14	Work Contract	Jan 2010	40 crms /
				40 crms

For MODI VENTURES


 Signature of the Dealer
 Stamp and Seal

(*Strike off whichever is not applicable)

Notice Id: 230610VAT10508213545



**GOVERNMENT OF ANDHRA PRADESH
COMMERCIAL TAXES DEPARTMENT
FORM VAT 105**

VALUE ADDED TAX REGISTRATION CERTIFICATE

[See Sec. 18(1)(a) and Rule 10(a) & 12]

DATE: 12/01/2010

I hereby certify that **M/S MODI VENTURES**

Whose place of business is situated at :

Door No : **5-4-187/3 & 4, 3rd Floor** Street : **Soham Mansion**

Locality : **M.G.Road**

Town/City: **Secunderabad** District : **Hyderabad**

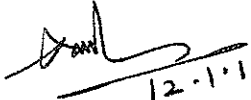
is registered with VAT Registration Number (TIN) **28952245939**
with effect from **01st** day of **January 2010**.

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