

**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT**

DIN. 3660762296258316

Deputy Commercial Tax Officer
M.G.ROAD-S.D.ROAD Circle
BEGUMPET Division

FINAL NOTICE

To
M/s. : **NILGIRI ESTATES**

Ref:- 1. CST SCN No. **CST/36607622962/16** dt: **05.11.2019**

You have been issued a show cause notice for assessment under CST Act for the year 2015-16 vide reference 1st cited, wherein an opportunity to avail personal hearing was also mentioned in the SCN.

You have neither filed any objections to the show cause notice nor availed the opportunity of personal hearing. Therefore you are given a final opportunity to file objections, if any, and also avail personal hearing by dt: **16-03-2020**, failing which no further opportunity will be given before passing the assessment orders.

Deputy Commercial Tax Officer
D.No.6-3-789, 4th Floor, Pavani Prestige
Complex, Above R.S. Brothers, Ameerpet,
Hyderabad, Telangana - 500 016.

**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT
Proceeding of Deputy Commercial Tax Officer
Name : G VIJAYA LAKSHMI
M.G.ROAD-S.D.ROAD Circle
BEGUMPET Division**

A.O.NO. 52683

ASMT :CST/36607622962/15-16

Date: 31-03-2020

Name : NILGIRI ESTATES

TIN : 36607622962

Address : , 5-4-187/3 AND 4, SOHAM MANSION, MG ROAD, SECUNDERABAD, NULL, Ranga Reddy, 36, 500003

E-mail : jayaprakash@modiproperties.com

Mobile : 9502288200

FINAL ASSESSMENT ORDER

M/s NILGIRI ESTATES were informed that they have scored the following turnovers under the CST Act as per office records i.e., CST VI returns / VAT 200 returns / CST way bills / TINXSYS records for the period April 2015-March 2016, the highest of which was taken as assessable turnover in the SCN (as arrived in the annexure to SCN).

Interstate sales	Rs. 964836
Consignment sales	Rs. 94560

They claimed exemption on the following in the monthly returns.

Consignment sales	Rs. 94560
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The above deductions & exemptions were not supported by any documentary evidence and hence the exemptions claimed in the monthly returns were proposed to be disallowed on these turnovers subject to filing of such evidence by the assessee.

Accordingly a Show Cause notice was issued to the assessee. But they have not filed objections and also have not availed personal hearing. They were issued a final notice on dt 06-03-2020. However the dealer has not responded to these/ this notice also. Therefore in view of the limitation prescribed for assessment in sub-rule 5A of rule 14-A of the CST(Telangana) Rules, the proposals in the pre assessment show cause notice are confirmed as follows :

Gross turnover	Rs. 1059396
Exempt turnover	Rs. 0
Net turnover	Rs. 1059396
Tax on net turnover @ 14.5%	Rs. 153612
Tax paid by adjustment against VAT ITC	Rs. 0
Tax paid	Rs. 0
Balance	Rs. 153612.42

Accordingly a demand notice in Form CST VIII is issued. The Dealer may file appeal with ADC within (30) days of this order.

Deputy Commercial Tax Officer
D.No.6-3-789, 4th Floor, Pavani Prestige Complex, Above R.S. Brothers, Ameerpet, Hyderabad,
Telangana - 500 016.