5-4-187/3&4, II floor, MG Road,
Secunderabad – 500 003.
Phone: +91-40-66335551

Nilgiri Estates

Date 29th November 2022

To
The Assistant Commissioner (ST), (FAC)
MG Road-SD Road Circle
Begumpet Division
Hyderabad.

Sir,

Sub: CST Act'2005 – Nilgiri Estates – Assistant Completed for the period Apr'15 to Mar'16 orders passed - Appeal preferred before ADC(C) Panjagutta Division - Appeal remanded by the ADC - Show Cause Notice TIN No. 36607622962/2015-16 dated 12th November 2022 – Reply submitted – Reg.

Ref: 1. Commercial Tax Officer, MG Road - SD Road Circle A.O No. 52683 dated 31st March 2020.
2. ADC (CT) Panjagutta Division Order No. 51, in Appeal No. BVC/40/2021-22 dated 21.01.2022.

We submit that we are issued Show Cause Notice Tin No. 36607622962/2015-16 dated 12th November 2022, proposing levy of CST Act by determining gross and net turnovers are Rs. 10,59,396/- and levied tax of Rs. 1,53,612.42 vide his Show Cause Notice.

We request to kindly consider our objections on the following grounds.

We submit that we are engaged in the business of construction and selling of Flats by name 'Vista Homes situated at Kushaiguda Village, ECIL Cross Road, Hyderabad and opted for payment of tax @ 1.25% under composition under Sec. 4(7) (d) of the APVAT Act by filing Form Vat 250. We have declared the turnover relating to construction and sale of Flats in the monthly VAT returns and paid the tax on the amounts received from the customers @1.25%.

In support of our claim that we do not have turnover under the CST Act, we are submitting our sales ledger and also certified Profit and Loss Account for the year 2015-16. Based on these documents we submit that we do not have any turnover under the CST Act and therefore we request your good selves to kindly drop the proposed levy of tax of Rs. 1,53.612.42. We also request your good selves to kindly provide us an opportunity of personal hearing to substantiate our contentions along with supporting documentary evidence.

Please acknowledge receipt of the same.

Thanking you

Yours truly
For NILGIRI ESTATES

Authorised Signatory

Assistant Commissioner (ST)
RECEIVED
Sig. 30/11/2022
M.G. Road-S.D. Road Circle