

GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT
Proceeding of Deputy Commercial Tax Officer-1
Name : M. KARAMCHAND
M.G. ROAD - S.D. ROAD Circle
BEGUMPET Division

AO.No. 42515

ASMT :CST/36894097186/15-16

Date: 29-03-2020.

Name : MODI AND MODI CONSTRUCTIONS

TIN : 36894097186

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

E-mail : jayaprakash@modiproperties.com

Mobile : 9502288200

FINAL ASSESSMENT ORDER

M/s MODI AND MODI CONSTRUCTIONS 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. 588258
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They claimed exemption on the following in the monthly returns.

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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 :

However the turnover proposed against inter-state sales is verified with waybill generated data of the dealer and noticed that the same were generated against advance waybill. Hence, the proposed turnover of Rs.588258/- against inter-state sales is hereby withdrawn from the Gross turnover.

Gross turnover	Rs. 588258
Less : Advance Waybill Turnover	Rs. 588258
Exempt turnover	Rs. 588258
Net turnover	Rs. 0
Tax on net turnover @ 14.5%	Rs. 0
Tax paid by adjustment against VAT ITC	Rs. 0
Tax paid	Rs. 0
Balance	Rs. 0

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-1,
M.G. Road – S.D. Road Circle,
Begumpet Division
D.No.6-3-789, 4th Floor, Pavani Prestige Complex, Above R.S. Brothers, Ameerpet, Hyderabad,
Telangana - 500 016.