Modi & Modi Constructions

Office: 5-4-187/3 & 4, II floor, Soham Mansion, M G Road,
Secunderabad – 500 003. Ph: +91 40 66335551

Date 12th July 2021

To
Dy. Commercial Tax Officer
MG Road-SD Road Circle
Begumpet Division
Hyderabad.

o/c

Sir,

Sub: CST Act'2005 – Modi & Modi Constructions, Secunderabad – Show Cause Notice No. CST/36894097186/18 dated 25th Sepetember 2020 for the period from April 2017 to June 2017 – Reply submitted – Reg.

Ref: 1. DCTO, MG Road-SD Road Circle in SCN No. CST/36894097186/18 dated 25th September 2020.

We submit that we are issued Show Cause Notice No. CST/36894097186/18 dated 25th September 2020, proposing levy of CST. 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 villas by name 'Nilgiri Homes situated at Rampally Village, Keesara Mandal 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 Villas in the monthly VAT returns and paid the tax on the amounts received from the customers @1.25%.

It is therefore submitted that the purported demand is not sustainable under law. As the notice is patently erroneous on facts and in law, we request to kindly withdraw the same. We also pray to grant personal hearing before conclusion of the proceedings. We also reserve the right to submit additional submissions at the time of personal hearing.

Please acknowledge receipt of the same.

Thanking you

Yours truly
For **MODI & MODI CONSTRUCTIONS**

Authorised Signatory

Encls: Advance Way Bill

Assistant Commissioner (ST)
RECEIVED
Sig.
M.G. Road-S.D. Road Circle,

14/7/2021

Government of Telangana
C.T.DEPARTMENT
(Self Printed CST e-Way Bill)

FORM OF WAY BILL
{See Rules 33(1)(d) & 55(1)&(4)}

FORM X or FORM 600

ORIGINAL - CST

Way Bill No. : 361706222691699

DIVISION - BEGUMPET

CIRCLE : M.G.ROAD-S.D.ROAD

1. Office of Issue : CTD-ON LINE SERVICE

2. Date of Issue : 22 Jun 2017 12:12:04

3. Name and address of the Dealer to whom Waybill issued by the CTD :
   Name : M/S MODI AND MODI CONSTRUCTIONS
   Address : 5/4/187/344 2ND FLOOR,SOHAM MANSION,MG ROAD,SECUNDERABAD,TELANGANA,HYDERABAD,500003
   TIN : 36894097186

STATE : TELANGANA

4. Place From which consigned : BANGLORE

To which consigned : HYDERABAD

5. THE CONSIGNOR IS TRANSPORTING THE GOODS : In pursuance of sale for purpose of delivery to the buyer
(a) In pursuance of sale for purpose of delivery to the buyer ; or
(b) After purchasing them; or
(c) From one of the shops or godown to an agent for sale;
(d) From shop or godown to another shop or godown for purpose of storage or sale; or
(e) To his principal, having purchased them on his behalf ; or
(f) To his agent for sale on consignment basis.
(Mark whichever is applicable)

Name and address of the Other Dealer/Person to whom the Goods are Consigned or from whom Goods were Purchased :
(Buyer or self or Agent or Principal)

Name : ASSOCIATE DECOR LIMITED
Address : NO 7 SHESHADRIPURAM MALUR HOSKOTE BANGLORE 560020
TIN : 29660811054

6. Description, Quantity and Value of the Goods

Commodity	Invoice No./Date	Quantity	Value (Rs.)
WOOD	702108 / 21-06-2017	200.0000 NUMBER	3,59,916.00
		TOTAL	3,59,916.00

7. Name of the Owner of the goods vehicle or vessel by which the goods are consigned :

Transporter Name : CENTRAL TRANSPORT CORPO OF INDIA

Vehicle/Vessel No. : KA53C6368

DECLARATION : We certify that to the best of my/our knowledge the particulars furnished here are true and correct.

Signature of the Dealer to whom Waybill issued by the CTD

DEALER RESPONSE & REQUEST FOR PERSONAL HEARING

Basic Details

Legal Name	: MODI AND MODI CONSTRUCTIONS	Trade Name	: M/S MODI AND MODI CONSTRUCTIONS
GSTIN	: 36AAKFM7214N1ZU	TIN	: 36894097186
E-mail	: jayaprakash@modiproperties.com	Mobile	: 9502288200
SCN Number	: CST/36894097186/18	SCN Date	: 25-09-2020
Assessment Year	: APR17-JUN17	Address	: , 5-4-187/3 AND 4, SOHAM MANSION, M.G ROAD, SECUNDERABAD, NULL, Ranga Reddy, 36, 500003

Assessment already completed : No

S.No	Description	Response	
1	Do you agree with the proposals in the SCN	No	
2	Reason for not agreeing / partially agreeing	☐ Exempt transactions covered by documents	Rs. -
		☐ Exempt commodity	Rs. -
		☐ Rate of tax 5% instead of 14.5%	Rs. -
		☐ Rate of tax 2% instead of 14.5%	Rs. -
		☐ Rate of tax 1% instead of 14.5%	Rs. -
		☐ Valid deductions from turnover are not allowed	Rs. -
		☐ Credit Notes Not Considered	Rs. -
		☐ Additional T.O not reported earlier	Rs. -
		☐ Sales Returns Not Considered	Rs. -
		☐ Revised Returns Not Considered	Rs. -
		☑ Do not agree with Highest turnover adopted	Rs. 359916
		☐ Others	Rs. -
2.2	Computation of highest turnover	**1. Not agreeing with the way bill turnover**	
		a. Instead of advance CST way bill, CST way bill issued.	Rs. 359916.00
		b. Way bill turnover including tax.	Rs. -
		c. Way bill cancelled subsequently, but not recorded in VATIS.	Rs. -
		d. CST waybills used for branch transfer/consignment shown as inter-state sales, but turnover reported in CST return as branch transfer/consignment sales.	Rs. -
		e. CST waybills used for exports/deemed exports shown as inter-state sales, but turnover reported in CST return as deemed/direct exports.	Rs. -
		f. Way bill used for job work inward.	Rs. -
		g. Sent for Exhibition Sale.	Rs. -
		h. CST waybills used for local Sales.	Rs. -
		i. Turnover erroneously enter in the waybill.	Rs. -
		j. Multiple waybills are issued for the same invoice erroneously.	Rs. -
		k. CST waybill used for goods return.	Rs. -
		2. Not agreeing with the VAT return turnover	
		a. Turnover in VAT return inclusive of tax.	Rs. -
		b. Credit notes issued subsequently.	Rs. -
		c. Branch transfer TO and other erroneous TO included in CST TO.	Rs. -
		3. Not agreeing with the TINXSYS turnover	
		a. Forms pertain to other years.	Rs. -
		b. Turnover inclusive of tax.	Rs. -
		c. Credit notes issued subsequently.	Rs. -
		d. Forms issued to other state.	Rs. -

DEALER RESPONSE & REQUEST FOR PERSONAL HEARING

	Basic Details				
2.3	Tax levied on exempt commodity	1. Name of the commodity.	-	2. Entry in Schedule.	-
		3. GO No..	-	4. GO. Date	-
		5. Turnover	-		
2.4	Tax levied on services	1. Name of the commodity.	-	2. Entry in Schedule.	-
2.5	Commodity Taxable @5% in absence of c-form	1. Name of the commodity.	-	2. Entry in Schedule IV of TVAT.	-
		3. Turn Over.	-		
2.6	Commodity Taxable @1%	1. Name of the commodity.	-	2. Entry in Schedule IV of TVAT.	-
		3. Turn Over.	-		
2.7	Special rate of 'VI' schedule in absence of c-form	1. Name of the commodity.	-	2. Rate of Tax.	-
		3. Entry.	-	4. Turn Over.	-
2.8	a. Cost of freight, delivery & insurance b. Tax component	1. Cost of freight, delivery & insurance charged separately in the invoices.			-
		2. The delivery is ex-factory & price is 'FOR Destination'.			-
		3. The risk in transportation of goods is on purchaser.			-
		4. Tax component not given deduction			-
2.9	Other deductins & additions	1. Local sales shown as inter-state sales Turnover.			-
		2. Turnover reported erroneously under CST.			-
2.10	CST sales Covered by concessional G.O.	a. No.	-	b. Amount.	-
		c. GO No..	-	d. GO. Date	-
		e. Concessional Tax Rate.	-		
3	Forms filed already / to be submitted at the time of personal hearing	C-Form (only for inter-state sales) :		Turnover covered :	
		Total Transit Sales - Amount			-
		1. Covered by C-form & E1/E2 form.	-	Turnover covered :	-
		2. Covered by C form only	-	Turnover covered :	-
		3. Covered by E1/E2 Forms only	-	Turnover covered :	-
				5%	-
				14.5%	-
		Total F-Form No.		Turnover covered :	
		Branch Transfer	-	Turnover covered :	-
		Consignment sale	-	Turnover covered :	-
		H-Form :		Turnover covered :	
		I-Form :		Turnover covered :	
				Purchaser in other state	-
				Purchaser in State of Telangana	-
		J-Form :		Turnover covered :	
				Purchaser in other state	-
				Purchaser in State of Telangana	-
4	Documents already filed to claim exemptions on	☐ Deduction from Trunover		Turnover covered :	
		☐ Exempt Goods		Turnover covered :	
		☐ Direct Exports		Turnover covered :	
		☐ Sale in the course of import		Turnover covered :	
5	Request for personal hearing	☑ Required			
☐ Upload acknowledgement of Forms already submitted.					
☑ Upload Any Relevant Document.					

FORM OF AUTHORISATION

[See Rule 65(7)]

FORM 565

Authorisation to be filed by a person appearing before any authority on behalf of a dealer under Section 66 of the Telangana Value Added Tax Act 2005

Date	Month	Year
13	07	2021

TIN/GRN: 36894097186

To

Name : **G VIJAYA LAXMI**

Address : **D.No.6-3-789, 4th Floor, Pavani Prestige Complex, Above R.S. Brothers, Ameerpet, Hyderabad, Telangana - 500 016.**

I/We SOHAM MODI hereby appoint Sri M Jayaprakash who is regularly employed by me/the said firm Sr. Manager - Finance & Accounts to attend on my behalf/behalf of the said firm before The Commercial Tax Officer, MG-SD Road Circle, Begumpet Division (state the Tax Authority) the proceedings (describe the proceedings) The Commercial Tax Officer, MG-SD Road Circle, Begumpet Division before the said (state the Tax Authority)April 2017 to June 2017 and to produce accounts and documents / statements and to receive on my behalf/ behalf of the said firm any notice or documents / statements issued in connection with the said proceedings. Sri M Jayaprakash is hereby authorised to act on my behalf/behalf of the said firm in the said proceedings.

I agree/the said firm agrees to ratify all acts done by the said Sri M Jayaprakash, Sr. Manager - Finance & Accounts in pursuance of this authorisation.

Signature(s) of the Authorizing person(s)

I / We M JAYAPRAKASH, Sr. Manager - Finance & Accounts accept the above responsibility.

Signature(s) of the Authorizing person(s)

*/** Delete as appropriate.