

PROCEEDINGS OF THE APPELLATE DEPUTY COMMISSIONER(CT),
PUNJAGUTTA DIVISION, HYDERABAD

PRESENT: SMT. Y. SUNITHA,

ADC Order No.324

Date of hearing: 17-02-2020

Stay Application R.No.64/2019-20

Date of order : 20-02-2020

in Appeal No.BV/102/2019-20

Sub:- APPEALS – TVAT Act – M/s Modi & Modi
Constructions, Hyderabad – Appeal filed
against the orders of the Deputy Commercial
Tax Officer-I, M.G.Road-S.D.Road Circle,
Hyderabad – Assessment for the tax periods
December, 2014 to June, 2017 – Stay petition
heard - Stay rejected – Orders issued –
Regarding.

* * *

M/s Modi & Modi Constructions, Hyderabad (TIN: 36894097186),
the appellant herein, filed an appeal against the assessment orders dated
09-12-2019 (AO No.47202) passed by the Deputy Commercial Tax
Officer-I, M.G.Road-S.D.Road Circle, Hyderabad (hereinafter referred to
as the Audit Officer) for the tax periods from January, 2014 to June, 2017
under the TVAT Act. The appellant also filed a petition in Form APP
406 seeking stay of collection of the disputed tax of ₹14,18,019/-.

Sri M. Ramachandra Murthy, Chartered Accountant and
Authorised Representative of the appellant appeared and argued the case
reiterating the contentions as set-forth in the grounds of appeal and
pleaded for granting of stay of collection of the disputed tax.

I have heard the arguments of the Authorised Representative and gone through his contentions as well as the contents of the impugned orders. The dispute involved in the present appeal is as to the determination of turnovers scored by the appellant towards receipts on account of execution of works contract. Though the appellant raised contentions in the grounds of appeal, but failed to substantiate the same with supporting authoritative pronouncements, if any. Thus, I do not find any case to grant stay of collection of the disputed tax of ₹14,18,019/- and accordingly the stay petition is rejected.

G. K. K. K.
 APPELLATE DY. COMMISSIONER(CT),
 PUNJAGUTTA DIVISION, HYDERABAD.

To

The Appellants.

Copy to the Commercial Tax Officer, M.G. Road-S.D. Road Circle, Hyd.
 Copy to the Dy. Commissioner(CT), Begumpet Division, Hyderabad.
 Copy submitted to the Additional Commissioner(CT) Legal, and Joint Commissioner(CT), Legal, Hyderabad.

NOTE: A Revision Petition against this order lies to the Joint Commissioner(CT) Legal, Telangana, Hyderabad within (30 Thirty days) from the date of receipt of this order.