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

PRESENT: SMT. Y. SUNITHA,

ADC Order No.325
Stay Application R.No.65/2019-20
in Appeal No.BV/103/2019-20

Date of hearing: 17-02-2020
Date of order : 20-02-2020

Sub:- APPEALS – TVAT Act – M/s Paramount Builders, 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 April, 2015 to June, 2017 – Stay petition heard - Stay rejected – Orders issued – Regarding.

* * *

M/s Paramount Builders, Hyderabad (TIN: 36547131584), the appellant herein, filed an appeal against the assessment orders dated 05-12-2019 (AO No.47012) 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 April, 2015 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 ₹2,10,008/-.

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 or 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 ₹2,10,008/- and accordingly the stay petition is rejected.

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.