

GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

Office of the
Assistant Commissioner (ST),
M.G. Road-S.D. Road Circle,
4th Floor, Pavani Prestige Complex,
Ameerpet, Hyderabad.

TIN : 36547131584

Dt: 26-08-2020.

NOTICE UNDER SECTION 29 OF THE TELANGANA VAT ACT 2005

Sub:- Telangana VAT Act 2005 – Tax unpaid – Notice issued under Section-29 of
Telangana VAT Act 2005 – Reg.

Ref:- This office notice Dt.21.07.2020 & 17.08.2020

I am to inform you that, **M/s. Paramount Builders, Secunderabad** have to pay
Rs.1,05,004-00 towards Sales Tax for the following period.

Period	Act	Amount
April 2015 to June 2017	VAT	1,05,004-00
TOTAL		1,05,004-00

As per this office record the dealer furnished information while obtaining registration that they have bank account of Current Account with your bank bearing **Account number: 914020057853097**. In accordance with the provisions of section 29 of the Telangana VAT Act 2005, the undersigned is empowered to recover the above tax dues out of the amount held or to be held by you. So please take notice that from the time of receipt of this notice no amount should be paid to **M/s. Paramount Builders or any person** authorized by them from out of their account either in cash or by adjustment and that the said amount of **Rs. 1,05,004-00 (Rupees One Lakh Five Thousand and Four Only)** should be paid immediately on adjustment to head of account "040 Sales Tax Telangana VAT ACT. If the amount held by you is less than the amount due, the entire amount held by you now should be paid to the Government immediately and the balance amount may be paid as and when the amounts are due to paid by them by virtue of subsequent remittances.

You are hereby further informed that any payment made to the defaulter after receipt of this notice, such amount shall be recoverable from you as if it were an arrears of Land Revenue from you. The payment if made to the extent of the amount recoverable.

Please intimate the result of action taken by you at an early date.

An extract of Section 29 is appended herewith for reference.

GIVEN UNDER MY HAND AND SEAL THIS DAY OF
26th AUGUST 2020.

G. Vijaya Lakshmi
26/8/2020
Assistant Commissioner (ST) FAC,
M.G.Road-S.D.Road Circle, Hyderabad,
Assistant Commissioner (ST), (FAC)
M.G. Road-S.D. Road Circle,
Begumpet Division, Hyderabad.

To
The Branch Manager,
Axis Bank, D.No.5-3-338/3, LPF House, Rashtrapati Road, Secunderabad.

Copy to M/s. Paramount Builders,
5/4/187/344, 2nd Floor, Soham Mansion, M G Road, Secunderabad-500003

EXTRACT OF SECTION 29 OF THE TELANGANA VAT ACT 2005.

1. The Commissioner or any other authority prescribed may at any time or from time to time, by notice in writing (a copy of which shall be forwarded to the dealer at his last address known to such authority) require any person from whom money is due or may become due to the defaulter, or any person who holds or may subsequently hold money for, or on account of the defaulter, to pay to such authority, either forthwith if the money has become due or is so held, within the time specified in the notice but not before the money becomes due or is held, so much of the money as is sufficient to pay the amount due by the defaulter in respect of arrears of tax, interest, penalty or the whole of the money when it is equal to or less than that amount.
2. The authority prescribed may, at any time, or from time to time, amend or revoke any such notice or extend the time of making any payment in pursuance of the notice.
3. Any person making any payment in compliance with the notice under this section shall be deemed to have made the payment under the authority of the defaulter and the receipt of the authority prescribed shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount referred to in the receipt.
4. Any person discharging any liability to the defaulter after receipt of the notice referred to in this section, shall be personally liable to the authority prescribed to the extent of the liability discharged or to the extent of the liability of the defaulter for the amount due under the Act, whichever is less.
5. Where any person to whom a notice under this section is sent proves to the satisfaction of the authority prescribed that the sum demanded or any part thereof is not due by him to the defaulter or that he does not hold any money for or on account of the dealer, then nothing contained in this Section shall be deemed to require such person to pay the sum demanded or any part thereof, to the authority prescribed.
6. Where any person to whom a notice under sub-section (1) is sent, fails to pay to the authority prescribed the sum demanded or any part thereof as required in the said notice, such sum shall be recoverable from such person as if it were an arrear of land revenue due from him.
7. The provisions of this Section shall be without prejudice to any action that may be taken for the recovery of the money due from the dealer.