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

PRESENT: SMT. Y. SUNITHA,

ADC Order No.1541 Date of hearing: 14-10-2019
Stay Application R.No.36/2019-20 Date of order :22-10-2019
in Appeal No.BV/69/2019-20

Sub:- APPEALS – TVAT Act – M/s Summit Builders, Hyderabad – Appeal filed against the orders of the Commercial Tax Officer, M.G.Road-S.D.Road Circle, Hyderabad – Assessment for the tax periods 2013-14 to 2017-18 – Stay petition heard - Stay rejected – Orders issued – Regarding.

* * *

M/s Summit Builders, Hyderabad (TIN: 36790571789), the appellant herein, filed an appeal against the assessment orders dated 17-12-2018 (AAO No.48418) passed by the Commercial Tax Officer, M.G.Road-S.D.Road Circle, Hyderabad (hereinafter referred to as the Assessing Authority) for the tax periods falling under the year 2013-14 to 2017-18 (upto 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 ₹6,81,171/-.

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 stay of collection of the disputed tax.

I have heard 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 of the appellant relatable to receipts on account of execution of works contract. In the impugned orders, the Assessing Authority determined the turnovers of the appellant under Section 4(7)(a) of the TVAT Act read with Rule 17(1)(g) of the TVAT Rules by allowing a standard deduction at 30% towards labour and services. On the other hand, the claim of the appellant is that their turnovers are to be determined under Section 4(7)(a of the TVAT Act read with Rule 17(1)(e) of the TVAT Rules by allowing various deductions as prescribed thereat as they are maintaining the books of account wherefrom the value of goods at the time of incorporation and the labour and services are very much ascertainable. However, except contending so, no documentary evidence is produced to substantiate such claim. For these reasons, I do not find any case to grant stay of collection of the disputed tax of ₹6,81,171/- 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.