M.RAMACHANDRA MURTHY
CHARTERED ACCOUNTANT

Flat No.303, ASHOKA SCINTILLA
H.No.3-6-520, Op To Malabar Gold,
Himayathnagar Main Road,
Hyderabad -500 029
Tel.:040-40248935 / 36

To,
The Additional Commissioner (CT) Legal,
O/o. the Commissioner of Commercial Taxes,
Nampally, Hyderabad.

Sir,

Sub:- Filing the Stay petition in the case of **M/s. Summit Builders., Hyderabad**
-For the period 2013-14 to 2017-18(upto June 2017)/VAT -reg.

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Please find enclosed herewith the following appeal papers:

1. Form – APP 406 2 copies.
2. Grounds of Appeal 2 copies.
3. Stay Rejection order passed by the Appellate Deputy Commissioner (CT), Punjagutta Division, Hyderabad dated. 22/10/2019 (in original) along with Xerox copy.
4. Two copies of the Assessment Value Added Tax order Form VAT 305 dt 17-12-2018, passed by the Assistant Commissioner (ST), MG Road – S.D.Road, Begumpet Division, Hyderabad.
5. Form 565 (Authorisation).

Kindly acknowledge receipt of the above documents and post the appeal for hearing.

Thanking you,
Yours sincerely,

M.Ramachandra Murthy,
Chartered Accountant.

07 NOV 2019

FORM APP 406

APPLICATION FOR STAY OF COLLECTION OF DISPUTED TAX

[Under Section 31(2) & 33(6)] [See Rule 39(1)]

01. Appeal Office Address: To. The Addl. Commissioner (CT) Legal O/o the Commissioner of Commercial Taxes, Nampally, Hyderabad	

Date	Month	Year
06	11	2019

02	TIN	36790571789

03. Name M/s. Summit Builders,
Address: D.No.5-4-187/3&4, Soham Mansion,
M.G. Road, Secunderabad.

04.	Tax period	2013-14 to 2017-18 (upto June'2017)/VAT
05.	Authority passing the order or proceeding disputed.	Stay rejection order dt.22/10/2019 passed by Appellate Dy. Commissioner (CT) Punjagutta Division, Hyderabad.
06	Date on which the order or proceeding was Communicated.	25/10/2019
07.	(1) (a) Tax assessed	Rs.6,81,171/-
	(b) Tax disputed	Rs.6,81,171/-
	(2) Penalty / ~~Interest~~ disputed	NIL
08	Amount for which stay is being sought	Rs.6,81,171/-
09.	Address to which the communications may be sent to the applicant.	M/s. Summit Builders, D.No.5-4-187/3&4, Soham Mansion, M.G. Road, Secunderabad.

Signature of the Dealer(s)

Signature of the Authorised Representatives if any

10. GROUNDS OF REVISION

1.) The appellant submits that substantial question of facts and law arise in the appeal.

2.) The appellant will be hard hit if it is called upon to pay this heavy amount of tax pending disposal of the appeal.

3.) The Appellate Dy. Commissioner (CT), has not properly considered all the grounds of appeal and arbitrarily dismissed the stay petition filed before him. The main appeal is pending for disposal.

4.) The grounds that are stated in the main appeal may kindly be read as grounds of this application.

5.) The appellant has already paid 12.5% of disputed tax for the purpose of admission of the appeal and hence it is requested grant stay on the balance disputed tax till the disposal of the appeal.

6.) In this regard the appellant relied on the latest decision of the Hon'ble Supreme Court in a case wherein the Hon'ble Court dismissed the SLP filed against the order of the Hon'ble High Court of Andhra Pradesh & Telangana in the case of Deputy Commercial Tax Officer-I, Bhavanipuram Circle, Vijayawada Vs. Sri Dedeepriya Paints in Diary No.11711 of 2019 dt.22/04/2019.

The Honourable High Court of Andhra Pradesh & Telangana in its decision in WP No.20922 of 2018 dated 22.06.2018 in the case of Sri Dedeepriya Paints Vs Deputy Commercial Tax Officer-I, Bhavanipuram Circle, Vijayawada held as follows:-

"When the petitioner concern already paid 12.5% of the disputed tax amount for the purpose of maintaining an appeal as required by law, it would be wholly unjust for the tax authorities to demand the balance of the disputed tax amount notwithstanding the pendency of the appeal".

Hence it is just and necessary that the Addl. Commissioner (CT) Legal may be pleased to grant stay of collection of the disputed tax of Rs.6,81,171/- pending disposal of the appeal

VERIFICATION

I Mr. Soham Modi (Managing Director) applicant (s) do hereby declare that what is stated above is true to the best of my / our knowledge and belief.

Verified today the 06th day of November'2019

Signature of the Dealer(s)

Signature of the Authorised Representatives if any