MENU

Role | ADC : Tax Payer | 36790571789

Appeal Submitted On 22 Aug, 2022

FORM OF APPEAL UNDER SECTION 31

[See Rule 38(2)(a)]

FORM APP 400

01. Office Address:
APPELLATE DEPUTY COMMISSIONER (LT)
PUNJAGUTTA

Date : 22 Aug, 2022

02 TIN/GRN 36790571789

Division Name : BEGUMPET

Circle Name : M.G.ROAD-S.D.ROAD

03. Name : SUMMIT BUILDERS

Email : jayaprakash@modiproperties.c

Address : 5/4/187/3 AND 4; M.G.ROAD; SOHAM MANSION; SECUNDERABAD; HYD; TELANGANA; 500003

Mobile : 8885660203

I wish to appeal against the following decision / assessment received from the tax office on 23 Jul, 2022

04.	Date of filing of appeal	22 Aug, 2022
05.	Reasons for delay (if applicable enclose a separate sheet)	Enter Reasons for delay
06.	Tax Period / Tax Periods	From Period : 04 2013 To Period : 06 2017
07.	Tax Office decision / assessment Order No: Date/Authority who passed orders	Order No : 17544 Order Date : 13 Jul, 2022 Authority : AC Act : VAT Tax In Order : 170293 Admitted Tax : 0 Disputed Tax : 0
08.	Grounds of the appeal (upload)	Statement of Facts and Grounds of appeal is enclosed 1
09.	If Turnover is disputed : a) Disputed turnover b) Tax on the disputed turnover	Rs. 0 Rs. 0
10.	If rate of tax is disputed : a) Turnover involved	Rs. 0

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MENU | Role | ADC : Tax Payer | 36790571789

	b) Interest relief claimed	Rs.	0
	c) Other relief claimed	Rs.	0
12.	12.5% of the above disputed tax paid	Rs.	21287

13.a. Payment Details of Admitted Tax :

S.No	Challan Number	Challan Date	Bank/Treasury	Branch Code	Amount	Instrument	Remarks

Add Payments

13.b. Payment Details of 12.5% of Disputed Tax :

S.No	Challan Number	Challan Date	Bank/Treasury	Branch Code	Amount	Instrument	Remarks
1	1900052636	25 Jan, 2019	SBI	00	11223	CK13863190	
2	1900052607	25 Jan, 2019	SBI	00	10064	CK13860316	

Add Payments

Declaration:

I hereby declare that the information provided on this form to the best of my knowledge is true and accurate.

Name Soham Modi, Partner S/o, D/o, W/o Satish Modi Being (title) M/s.Summit Builders, Secunde

Date of declaration 22 Aug, 2022

Please Note :- A false declaration is an offence.

Enclosure :

1) Original Notice of Decision / Assessment * 1
2) Proof of payment of disputed tax * 1
3) Reasons for delay (if applicable) 0
4) Reasons for not paying the disputed tax on Form APP 400A (if applicable) 0

DECLARATION

[See under Section 31(1)] [Rule38 (2)(d)]

FORM APP 400A

TIN/GRN 36790571789

Date : 22 Aug, 2022

From Address :
5/4/187/3 AND 4; M.G.ROAD; SOHAM MANSION; SECUNDERABAD; HYD; TELANGANA; 500003

To Address :
APPELLATE DEPUTY COMMISSIONER (LT) PUNJAGUTTA

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MENU | Role | ADC : Tax Payer | 36790571789

SUMMIT BUILDERS (Dealer/Firm Name) with TIN/GRN 36790571789 hereby declare that

☑ The tax admitted to be due, or of such instalments as have been granted and the payment of 12.5% of the difference of tax assessed by the authority have been paid, for the relevant tax period in respect of which the appeal is preferred, the details of which are given below.

S.No	Type of Tax	Challan Number	Challan Date	Challan Amount	
1	12.5% of Disputed Tax	1900052636	25 Jan, 2019	11223	
2	12.5% of Disputed Tax	1900052607	25 Jan, 2019	10064	

Add Collections

☐ No arrears are due from me for the relevant tax period for which appeal is preferred due to the reasons:

Enter Reasons

APPLICATION FOR STAY OF COLLECTION OF DISPUTED TAX IS REQUIRED ☑ Yes ☐ No

Submit

APPLICATION FOR STAY OF COLLECTION OF DISPUTED TAX

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

FORM APP 406

01. Office Address:
APPELLATE DEPUTY COMMISSIONER (LT)
PUNJAGUTTA

Date : 22 Aug, 2022

02 TIN/GRN 36790571789

03. Name : SUMMIT BUILDERS

Address : 5/4/187/3 AND 4; M.G.ROAD; SOHAM MANSION; SECUNDERABAD; HYD; TELANGANA; 500003

04.	Tax Period	From Period 04 2013 To Period 06 2017
05.	Authority passing the order or proceeding disputed.	AC
06.	Date on which the order or proceeding was communicated.	23 Jul, 2022
07.	(1)(a) Tax assessed (b) Tax disputed (2) (a) Penalty disputed (b) Interest disputed	Rs. 170293 Rs. 0 Rs. 170293 Rs. 0

MENU Role ADC : Tax Payer 36790571789

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 - 500 003.

VERIFICATION

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

1

Upload Form 565 for Authorization

Submit Cancel

M.RAMACHANDRA MURTHY
Advocate & Tax Consultant

Flat No.303, ASHOKA SCINTILLA
H.No.3-6-520, Opp. To Malabar,
Himayathnagar Main Road,
Hyderabad -500 029
Tel.:040-402478935 / 36

To,
The Appellate Dy. Commissioner (CT)
Punjagutta Division,
Hyderabad.

Sir,

Sub:- Filing the appeal in the case of M/s. **Summit Builders., M.G.Road, Secunderabad.**
For the Period 2013-14 to 2017-18 (Upto June 2017/Penalty – reg.

*****

Please find enclosed herewith the following appeal papers:

1. Form –APP 400 2 copies.
2. Grounds of Appeal 2 copies.
3. Challan No. 6201647735 for Rs.1000/- towards appeal fee.
4. A.O.No.17544 dt.13/7/2022 passed by Assistant Commissioner (ST) (FAC), M.G.Road – S D Road Begumpet Division, Hyderabad Telangana.
5. Form APP 400A
6. Letter relating to the proof of payment 12.5% disputed tax challan enclosed.
7. Vakalatnama

Thanking you
Yours sincerely

M.Ramachandra Murthy
Advocate &Tax Consultant

Office of the Appellate Dy. Commissioner (CT)
18 AUG 2022
Panjagutta Divn.

FORM APP 406

APPLICATION FOR STAY OF COLLECTION OF DISPUTED PENALTY
[Under Section 31(2) & 33(6)] [See Rule 39(1)]

01. Appeal Office Address:
To,
The Appellate Deputy Commissioner (CT)
Punjagutta Division,
Hyderabad

Date	Month	Year
	08	2022

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)/Penalty
05.	Authority passing the order or proceeding disputed.	Consequential order No.17544 dt.13/07/2022 passed by Assistant Commissioner (ST) (FAC) M.G. Road – S.D. Road Circle, Begumpet Division, Hyderabad.
06	Date on which the order or proceeding was Communicated.	23/07/2022
07.	(1) (a) Tax assessed	Rs.1,70,293/-
	(b) Tax disputed	NIL
	(2) Penalty / ~~Interest~~ disputed	Rs.1,70,293/-
08	Amount for which stay is being sought	Rs.1,70,293/-
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 STAY

1.) Substantial question of facts and law that may arise in the appeal.

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

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

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

5.) 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".

1.) The appellant relied on the latest decision of the Honourable High Court of Telangana in the case of M/s. Capart Industries, Hyderabad in WP Nos.3954,3976,4089,4115,4518,4556 and 4577 of 2020, wherein it is held as follows:-

> " 4. Counsel for the petitioner relies upon the order of the Division Bench of this court in Sri Dedeepriya Pains Vs. Deputy Commercial Tax Officer – I wherein a similar action on the part of the Department in proposing to collect the balance disputed tax through 12.5% of the disputed tax amount was already deposited with the Department pending appeal before the Appellate Deputy Commissioner fell for consideration. In that case, this court held that once the assesse had 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 appeal.
>
> 5. This above order was later confirmed by the Supreme Court in SLP (CIVIL)Diary No.11711 of 2019 on 22.04.2019.
>
> 6. The special Government Pleader for Commercial Taxes appearing for respondents does not dispute **the principle laid down** in these cases.

7. Since the petitioner had already paid 12.5% or more of the disputed tax pending appeals before the Appellate Deputy Commissioner and the Telangana VAT Appellate Tribunal, we are of the considered opinion that the respondents are not justified in refusing to grant the petitioner stay of collection of the balance disputed tax and issuing Garnishee orders to the Petitioner's banker for recover of the balance disputed tax".

   Copy of the High Court order mentioned above is attached herewith

Hence it is just and necessary that the Appellate Dy. Commissioner (CT) may be pleased to grant stay of collection of the disputed penalty of Rs.1,70,293/- pending disposal of the appeal.

VERIFICATION

I ______________________________ applicant (s) do hereby declare that

what is stated above is true to the best of my / our knowledge and belief.

Verified today the _________ day of August'2022

SUMMIT BUILDERS M.G.ROAD SEC'BAD

Signature of the Dealer(s)

Signature of the Authorised Representatives if any

SUMMIT BUILDERS,
M.G ROAD, SECUNDERABAD.

Tax Period: 2013-14 to 2017-18(upto June, 2017) /Penalty

Statement of Fact:-

1. Appellant is a dealer engaged in the business of execution of works contracts and is an assessee on the rolls of the CTO, MG Road Circle, Hyderabad (for short CTO), with TIN No 36790571789. Appellant is in the business of constructing and selling independent houses, apartments etc., paying tax under Section 4 (7) (a) of the APVAT Act, 2005 (hereinafter referred to as Act) under Non-composition scheme.

2. The Commercial Tax Officer, M.G.Road Circle, Begumpet Division (herein after called as CTO) has issued Notice in form VAT 305A dated 14-09-2018 proposing output tax of Rs. 6,81,171/- for the period 2013-14, 2014-15 and 2015-16.

3. The CTO has issued a personal hearing notice, dated 19.03.2012 to the appellant asking to appear before him or file written objections with documentary evidences on or before 22-03-2012. The above said personal hearing notice was received by the appellant on 22-03-2012.

4. Appellant has filed a letter dated 24-10-2018 to CTO requesting 15 days time to file written objections, as the person who is incharge of finance department has resigned from the organization. The CTO has also not provided any opportunity of personal hearing.

5. Without providing an opportunity of personal hearing to the appellant learned CTO has issued Form VAT 305 (Assessment of Value Added Tax) dated 17-12-2018 demanding a tax of Rs. 6,81,171/-.

6. Aggrieved by the said order appellant filed appeal before the Appellate Deputy Commissioner (CT), Punjagutta Division. The ADC (CT) remanded the appeal vide his order dt.28/12/2020.

7. Subsequently the CTO issued a notice for penalty in Form VAT 203A dated 21-12-2018 proposing levy of penalty of Rs. 1,70,293/- under Section 53 (1) (ii) which is 25% of the alleged under declared tax.

8. The CTO has passed penalty order in Form VAT 203 dated 03-01-2019 stating that the appellant has not file any objections confirming the proposed penalty of Rs. 1,70,293.

9. Aggrieved by such penalty order, appellant preferred appeal before this Honourable Authority. On a consideration of the grounds and the documents, this Honourable authority has set aside the said penalty order and remanded the matter with specific directions to the assessing authority vide order No.2425 dated 28/12/2020.

10. On such remand, the jurisdictional authority ie., the Assistant Commissioner(ST)(FAC), M.G.Road-S.D.Road Circle (for short AC) issued Show cause notice dated 11/05/2022 to produce books of account to pass consequential orders . Pursuant to that notice, the appellant has filed letter on 18/05/2022 requesting time for submission of objections and documentary evidence. However without giving sufficient time, the learned AC passed the consequential order No.17544 dated 13/07/2022 raising the very same demand of **Rs.1,70,293/-.**

11. Aggrieved by such consequential order, appellant prefers this appeal on the following grounds, amongst others:-

Grounds of Appeal:

a. The impugned order is ex-facie illegal, arbitrary, improper and unjustifiable and is passed against the principles of natural justice and hence the same is liable to be set aside.

b. It is submitted that the learned AC is not justified in passing the impugned order in haste without providing sufficient opportunity. It is submitted that the learned ADC has set aside the first assessment order and has remanded the issue back to the assessing authority to pass consequential orders.

c. It is submitted that as per Section 37 of the TVAT Act, the assessing authority is having time of 3 years to pass the consequential orders in order to give effect to the order passed by the learned Appellate Deputy Commissioner. It is submitted that the learned ADC has passed the appeal order on 28.12.2020 and the assessing authority is having time up to 27.12.2023 to pass the consequential orders. It is true that the learned AC has issued notice for production of documents, however, due to illness of the concerned accounts head who is looking about the VAT issues, the appellant is not able to provide the relevant data to the learned AC. However, the learned AC without giving sufficient further time to the appellant has passed the impugned order with the very same demand.

d. It is submitted that the appellant is having all the information that is required to complete the assessment and this information is already produced before this Honourable ADC.

e. The appellant submits that the learned AC ought to have issued one more notice to the appellant instead of passing the impugned order in haste. The appellant therefore submits that the impugned order is liable to be set aside on the principles of natural justice. In any case appellant submits that they are having strong case on merits.

f. Without prejudice to the above submissions the appellant submits as under.

g. It is submitted that the impugned order is highhanded and non-speaking beyond a point. It has been passed in clear violation of principles of natural justice, in as much as the learned authority has refused to look into the letter of objections as nothing has been discussed by him.

h. It is sad that the learned authority has not at all considered single objection. The impugned order has been passed only for the purpose of harassing a genuine dealer and nothing else, in the humble submission of the appellant.

i. Appellant submits that it is engaged in the business of constructing and selling independent houses, apartments etc., paying tax under Section 4 (7) (a) of the APVAT Act, 2005.

j. Appellant submits that the learned CTO passed the order in haste without waiting for the reply from the appellant and without giving an opportunity of personal hearing. The order passed by the learned CTO is illegal and is not according to the provisions of the Act and Rules without following the principles of natural justice. The penalty order is therefore liable to be set aside.

k. Appellant submits herewith a copy of grounds of appeal filed against the tax proceedings which may kindly be read as part and parcel of these grounds.

l. Even otherwise appellant submits that as per the following settled law, there cannot be any levy of penalty.

m. It is submitted that in the case of Hindustan Steel Ltd., Vs, State of Orissa (1970) (25 STC 211) the Hon'ble Supreme Court held that "an order imposing penalty for failure to carry out a statutory obligation is the result of a quasi-criminal proceeding and, therefore, penalty will not ordinarily be imposed unless the party obliged, either acted deliberately in defiance of law or was guilty of conduct contumacious or dishonest, or acted in conscious disregard of its obligation. The court further observed that penalty will not be imposed merely because it is lawful to do so and whether penalty should be imposed for failure to perform a statutory obligation is a matter of discretion of authority to be exercised judicially and on a consideration of all the relevant circumstances".

n. In the case of CTO Vs Rajdhani Wines (87 STC 362), the Rajasthan High Court held that there may be instances where because of ignorance of law or on improper understanding of law or on wrong interpretation of law, the assessee may not consider that part of the turnover as taxable and <u>that the assessee may take a bonafide legal plea that a particular transaction is not liable to tax or it may happen that the taxability of the item is not shown based on a bonafide mistake as in the present case.</u> This decision also squarely applies to the present case.

o. In the case of Modi Threads, Hyderabad Vs The State of Andhra Pradesh (16 APSTJ 277), the Honourable STAT held as follows:- Simply on account of the fact that such a provision is there in section 15(4) relating to levy of penalty, it cannot be said that such penalty should follow automatically irrespective of the circumstances of the case and the reasons due to which the tax could not be paid by the assessee."

p. In the case of BrugumallaVenkatappaiah Sons & Co. Vs. CTO (1973) 32 STC 34 the Hon'ble High Court of A.P. held that before levy of penalty there must be a clear finding by the authority that an offence had been committed by the dealer as the jurisdiction of that authority arises only when the dealer is found guilty of the offence. The onus is on the authorities to prove that not only has the offence been committed but the person accused of it has committed it consciously.

q. In the case of Salzigitter Hydraulics Pvt. Ltd., Hyderabad Vs. State of Andhra Pradesh (48 APSTJ 276)theHonourable Tribunal held that where non-payment of the tax is due to a <u>genuine interpretation of issue</u>, where no contumaciousness or unreasonable or malafide intention can be attributed to the dealer, **penalty under Section 53 read with Rule 25 (8) of the APVAT Act and Rules cannot be levied**.

r. The Hon'ble Supreme Court in the case of EID Parry (I) Ltd. Vs. Asst. Commissioner of Commercial Taxes & Another Batch (117

STC 457) held that when the dealer is under a bonafide belief that his transactions are exempted/taxable at a lower rate and when the legal position is not clear the levy of penalty is not justified. When there is a reasonable cause for the failure to pay tax, the imposition of penalty is not correct.

s. In the case of Kamal Auto Finance Ltd. (8 VST 274) the CESTAT, New Delhi has held that **short payment of tax for bonafide reasons does not attract penalty**.

t. In the case of Uniflex Cables Limited Vs Commissioner, Central Excise (2011—40 PHT 28) (AIFTP October, 2011 Journal) the Honourable Supreme Court held that the imposition of penalty was not justified where the **issue under dispute in relation to the liability of tax was of interpretational nature.**

u. Proviso under Section 53 of the Act mandates grant of personal hearing. This shows that levy of penalty is not automatic and that the authority must consider the objections advanced by the dealer. If it is automatic, there is no necessity to grant personal hearing. On such consideration of the objections and grounds, even levy can be wholly dropped. Appellant submits that if provisions of Section 53 are mandatory, then the proviso to Section 53 will became mere formality.

v. Appellant submits that the Proviso under Section 53 of the Act lays down categorically that the competent authority prescribed shall give a reasonable opportunity of being heard. The expression 'reasonable opportunity of being heard' occurring in the Proviso denotes that the prescribed authority shall examine the causes. The principles of natural justice come into play and demand, the authority prescribed to examine the willfulness or otherwise and exercise jurisdiction to either proceed to levy the Penalty or to desist from doing so, for reasons to be recorded. The Proviso thus cannot be deemed to authorize the authority to invoke and levy penalty as an 'automatic provision', bestowing no jurisdiction whatsoever to drop the proposal.

w. As the Proviso under Section 53 of TVAT Act, 2005 is also to the same effect of giving reasonable opportunity, the above decisions squarely applies to the facts of the case. The assessing authority will be well within his limits in refusing to levy penalty, for the reasons explained herein above. It appears penalty has been proposed to be levied as a matter of routine instead of strictly in accordance with the statutory provisions.

x. For these grounds and the other grounds that may be urged at the time of hearing, appellant prays to set aside the impugned order as illegal and to allow the appeal.

SUMMIT BUILDERS
M.G.ROAD
SEC'BAD

APPELLANT

FORM APP 400

FORM OF APPEAL UNDER SECTION 31

[See Rule 38(2)(a)]

1.	Appeal Office Address	: The Appellate Dy. Commissioner (CT) Punjagutta Division, Hyderabad
2.	TIN/GRN	: 36790571789
3.	Name & Address	: M/s. Summit Builders, 5-4-187, 3&4, 2nd Floor Soham Mansion, M.G. Road, Secunderabad.
4.	I wish to appeal the following decision / assessment received from the tax office on	: 23/07/2022
5.	Date of filing of appeal	: /08/2022
6.	Reasons for delay (if applicable enclose a separate sheet	: Not Applicable
7.	Tax Period / Tax Periods	: 2013-14 to 2017-18(upto June'2017)/Penalty
8.	Tax Office decision / assessment Order No. Date.	: Consequential order no.17544 dated 13/07/2022 passed by Assistant Commissioner (ST) (FAC) M.G Road – S.D. Road Circle, Begumpet Division, Hyderabad
9.	Grounds of the appeal (use separate sheet if space is insufficient	: Separately Enclosed
10.	If turnover is disputed	
	a) Disputed turnover	: NIL
	b) Tax on the disputed turnover	: NIL
	If rate of tax is disputed	
	a) Turnover involved	: NIL
	b) Amount of tax disputed	: NIL
11.	12.5% of the above disputed penalty paid	: Rs.21,287/-

Note: Any other relief claimed : 1) To set aside the demand raised on account of Penalty of Rs.1,70,293/-

2) Other grounds that may be urged at the time of hearing.

(The payment particulars are to be enclosed if ready paid along with the reasons on Form APP 400A)

12. Payment Details:

a) Challan / Instrument No.	:	
b) Date	:	
c) Bank / Treasury	:	------
d) Branch Code	:	------
e) Amount	:	____

TOTAL	**:**	

Declaration:

I, Soham Modi, partner hereby declare that the information provided on this form to the best of my knowledge is true and accurate.

SUMMIT BUILDERS M.G.ROAD SEC'BAD.

Signature of the Appellant & Stamp

Date of declaration :

Name : Soham Modi
Designation : partner

Please Note: A false declaration is an offence.

******

Summit Builders

5-4-187/3&4, II floor, MG Road,
Secunderabad – 500 003.
Phone: +91-40-66335551

Date : 08-08-2022

To,
The Appellate Dy. Commissioner (CT),
Punjagutta Division,
Hyderabad.

Sir,

Sub: TVAT Act, 2005 - Appeal filed in the case of M/s. Summit Builders, Secunderabad - For the tax periods from 2013-14 to 2017-18(upto June'2017) - Proof of payment of 12.5% disputed penalty paid - Reg.

Ref: Consequential order no.17544 dt.13/07/2022 passed by Assistant Commissioner (ST)(FAC), M.G. Road- S.D. Road Circle, Hyderabad.

*****

We submit that aggrieved by the consequential order no.17544 dt.13/07/2022 passed by the Assistant Commissioner (ST)(FAC), M.G. Road- S.D. Road Circle, Hyderabad for the tax periods from 2013-14 to 2017-18 (upto June'2017) under the TVAT Act, 2005, we are filing appeal before your Hon'ble Authority. For admission of appeal, we have to pay 12.5% of the disputed penalty as under:-

Penalty disputed in the appeal	Rs.1,70,293-00
12.5% disputed penalty	Rs.21,287-00

We submit that aggrieved by the penalty order dt.03/01/2019 passed by the Assistant Commissioner(ST), M.G. Road- S.D. Road Circle, Hyderabad for the tax period from 2013-14 to 2017-18(upto June'2017) we have filed first round of appeal before this Hon'ble ADC (CT), Punjagutta Division, Hyderabad by paying Rs.21,287/- towards 12.5% of the disputed penalty. (copy is enclosed). This Honourable ADC remanded the appeal vide order No.2425 dated 28/12/2020.

We submit that consequent on the remand the Assistant Commissioner(ST) (FAC) passed the present consequential order dated 13/07/2022 levying same penalty of Rs.1,70,293. Against the said order we are filing the appeal. As such we have paid 12.5% of the disputed penalty and we need not pay anything now.

In view of the above submissions we request to kindly admit the appeal.

Yours truly,

SUMMIT BUILDERS M.G.ROAD SEC'BAD.

for Summit Builders,

E-Receipt	
TG Cyber Treasury-epayment of Taxes	
Bank Reference No	CKI3863190
Transaction date & time	25/01/2019 05:24:22 PM
challanno	1900052636
deptcode	2303
depttransid	36190125755238
Head of Account	0040001020005000000NVN
Amount	Rs.11223.00 /-
Transaction Status	Success

E-Receipt	
TG Cyber Treasury-epayment of Taxes	
Bank Reference No	CKI3860316
Transaction date & time	25/01/2019 05:24:23 PM
challanno	1900052607
deptcode	2303
depttransid	190125760749
Head of Account	004000102000500000NVN
Amount	Rs.10064.00 /-
Transaction Status	Success