

13/3/2021

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VAT  
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**GOVERNMENT OF TELANGANA  
COMMERCIAL TAXES DEPARTMENT**

Proceeding of Deputy Commercial Tax Officer

Name : G VIJAYA LAKSHMI

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

BEGUMPET Division

**AO.No.14515**

**ASMT :CST/36840298894/16-17**

**Date: 02-03-2021**

Name : M/s. SILVER OAK REALTY

TIN : 36840298894

Address : , 5-4-187/3 AND 4, SOHAM MANSION, MG ROAD, SECUNDERABAD, NULL, Ranga Reddy, 36, 500003

E-mail : jayaprakash@modiproperties.com

Mobile : 9502288200

**FINAL ASSESSMENT ORDER**

M/s. SILVER OAK REALTY were informed that they have scored the following turnovers under the CST Act as per office records i.e., CST VI returns / VAT 200 returns / CST way bills / TINXSYS records for the period April 2016-March 2017, the highest of which was taken as assessable turnover in the SCN (as arrived in the annexure to SCN).

Interstate sales

Rs. 136550

They claimed exemption on the following in the monthly returns.

The above deductions & exemptions were not supported by any documentary evidence and hence the exemptions claimed in the monthly returns were proposed to be disallowed on these turnovers subject to filing of such evidence by the assessee.

It was therefore proposed to assess the dealer under the CST Act for the financial year 2016-17 for the period April 2016-March 2017 on the following turnovers and tax the net turnover @ 14.5% in the absence of statutory forms and other evidence.

Gross turnover

Rs. 136550

Exempt turnover

Rs. 0

Net turnover

Rs. 136550

Tax on net turnover @ 14.5%

Rs. 19800

Accordingly the dealer was issued a show cause notice and they have filed response form electronically on dt.27.02.2021. They have also appeared for personal hearing on dt. 08.02.2021 at time 13:00. Sri. Soham Modi Partner has represented the case.

The GROSS TURNOVER (G.T.O) of the dealer is computed as follows after considering his objection to the gross turnover adopted in the show cause notice.

**1) The dealer has objected to the adoption of waybill turnover and contended that,**

**a) Instead of advance CST way bill, CST way bills are issued for Rs. 136550.00**

The evidence submitted by the dealer is examined and found to be satisfactory, therefore the contention of the dealer is accepted

Now the actual Gross turnover under the CST Act for APR16-MAR17 is arrived as follows

|                                                                  |                       |
|------------------------------------------------------------------|-----------------------|
| <b>Gross turnover as per SCN</b>                                 | <b>:Rs. 136550.00</b> |
| <b>Less: Advance waybill turnover considered as CST sales TO</b> | <b>:Rs. 136550.00</b> |
| <b>Actual gross turnover</b>                                     | <b>:Rs. 0.00</b>      |

**Computation of exempt turnover:**

**Computation of Net Turnover**

**Net turnover taxable at various rates : Rs. 0.00**

**Total tax due : : Rs. 0**

|                                |                |
|--------------------------------|----------------|
| <b>Less : Tax paid in cash</b> | <b>: Rs. 0</b> |
| <b>Balance Payable</b>         | <b>: Rs. 0</b> |

Deputy Commercial Tax Officer  
M.G.Road – S.D.Road Circle, Begumpet Division  
D.No.6-3-789, 4th Floor, Pavani Prestige Complex,  
Above R.S. Brothers, Ameerpet, Hyderabad, Telangana - 500 016.

**GOVERNMENT OF TELANGANA**  
**COMMERCIAL TAXES DEPARTMENT**  
**Form CST VIII**  
**Notice of final annual assessment and demand**  
**[See rule 14-A (7)]**

Assessment No.CST/36840298894/16-17

AO.No. 14515

Registration No.36840298894

Name : M/s. SILVER OAK REALTY

TIN : 36840298894

Address : , 5-4-187/3 AND 4, SOHAM MANSION, MG ROAD, SECUNDERABAD, NULL, Ranga  
Reddy, 36, 500003

Take notice that you have been finally assessed under the Central Sales Tax Act, 1956 to a tax of Rs 0 only for the period ending the 31st March 2017 the period upto and inclusive of the date of discontinuance of business and that after deducting the total amount of monthly payment(s) already made by you towards the tax for that year, you have to pay a further sum of Rs 0 only. This balance of the tax shall be paid within twenty one days from the date of service of this notice by money order to the undersigned or by crossed cheque in favour of the undersigned or to the Deputy Commercial Tax Officer / Assistant Commercial Tax Officer or to the Bill Collector failing which the amount will be recovered as if it were an arrear of land revenue and you will be liable to fine as provided in Rule 16 of the Central Sales Tax (Telangana) Rules, 1957.

Turnover determined by the assessing authority in respect of -

Place : Hyderabad

Date : 02-03-2021

Deputy Commercial Tax Officer  
M.G. Road – S.D. Road Circle  
Begumpet Division, Hyderabad