

AO.No. 19610



**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT**

DEMAND FOR PENALTY TO A VAT DEALER

Date Month Year

25 05 2022

01.Tax Office Address:

Assistant Commissioner(ST),
M.G.Road-S.D.Road Circle,
Begumpet Division, 4th floor,
Pavani Prestige, Ameerpet,
Hyderabad.

02.TIN 3 6 8 4 0 2 9 8 8 9 4

03.Name: M/s. SILVER OAK REALITY

Address: 5-4-187/3 & 4, SOHAM MANSION, M G ROAD, SECUNDERABAD, 500003

Sub: TVAT Act'2005 – M/s. Silver Oak Reality, Hyderabad – Assessment completed for the period 2013-14 to 2017-18(up to June2017) – Confirmed under declared tax of Rs.13,40,520/-for the periods 2014-15 & 2015-16 – Notice for penalty issued – Not responded –Orders passed – Reg.

Ref: 1) VAT Assessment orders for the period 04/2013 to 06/2017 passed in A.O.No. 28661 Dt.19.05.2018.

2) Para no VI for AG Audit period in RAST/U-XVII/7-174/2019-20/114 Dt.05.12.2019.

3) This Office Notice in Rc.No.36840298894 Dt:03.08.2020

4) This Office Notice in Rc.No.36840298894 Dt:08.02.2021

M/s. Silver Oak Reality, Secunderabad are registered dealers under Telangana VAT Act, 2005 with Assistant Commissioner (ST), M.G.Road-S.D.Road Circle with TIN No.36840298894.Vide reference 1st cited their assessment of Value Added Tax was completed by issuing Form VAT 305 vide AO No.28661 Dt.19.05.2018.for the tax period from 2013-14 to 2017-18 (up to June'2017) and confirmed an under declared tax of Rs.13,40,520/- for the periods 2014-15 to 2015-16 as under.

Tax Period	Tax Levied in VAT 305	Tax Declared in VAT 200	Difference
2014-15	19,07,836	10,86,991	8,20,845
2015-16	9,04,688	3,85,013	5,19,675
Total Under declared tax			13,40,520

Upon perusal of the assessment record, vide reference 2nd cited, the AG Telangana has raised an objection for not levying penalty @25% on under declared tax so arrived.

On receiving AG objection, the undersigned has, vide reference 3rd and 4th cited, issued notices duly enclosing the AG objection to pay the penalty which described as under.

Tax Period	Tax Levied in VAT 305	Tax Declared in VAT 200	Difference	Penalty to be levied @25%
2014-15	19,07,836	10,86,991	8,20,845	2,05,211
2015-16	9,04,688	3,85,013	5,19,675	1,29,919
Total penalty				3,35,130

However, so far, the dealer has neither paid penalty nor filed any objections against the notices so issued. Hence it is construed that the dealer is not having any valid objections to the proposed penalty.

Therefore the proposed penalty of **Rs.3,35,130/-** is hereby confirmed and the same has to be paid by the dealer within (15) days of receipt of this order. Failure to make payment will lead to recovery proceedings under T VAT Act, 2005.

The dealer can file an appeal against this order before Hon'ble Appellate Deputy Commissioner (CT), Punjagutta within (30) days of receipt of this order.

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