GOVERNMENT OF TELANGANA

COMMERCIAL TAXES DEPARTMENT

Letter of Acceptance of Application for OTS

FORM 4

Basic Details			
UID	: 36389317452/LOA/22	Legal Name	: GREENWOOD ESTATES
Trade Name	: M/S GREEN WOOD ESTATES	TIN	: 36389317452
APGST	: 36AAHFG0711B1Z4	Email	: jayaprakash@modiproperties.com
Mobile	: 9502288200	Division	: BEGUMPET
Circle	: M.G.ROAD-S.D.ROAD	Address	: 54187/3 AND 4, soham mansion, M.G. ROAD, secunderabad, Ranga Reddy, 36, 500003

Ref :	1. G.O. Ms no.	45 Rev.(CT.II) Dept	dt. 9.5.2022
	2. G.O. Ms no.	61 Rev.(CT.II) Dept	dt. 25.6.2022
	3. G.O. Ms no.	67 Rev.(CT.II) Dept	dt. 4.7.2022
	4. Intimation letter No.:	36389317452/OTS/22	Date : 17-05-2022
	5. Application No.:	36389317452/SDA/22	Date : 20-06-2022

You have filed for 'One Time Settlement of Outstanding' arrears in your application in reference 5th cited above:

S.No	Act	Period	AO No.	Balance Tax	% of Balance tax to be paid	Settlement amount
1	2	3	4	5	6	7
1	VAT	042013-032015	56483	192173	100	192173.00
2	VAT	042013-052014	18268	439252	100	439252.00
3	VAT	062014-062017	18279	194000	100	194000.00
	TOTAL					825425.00

Letter of Acceptance of Application for OTS

FORM 4

1. Your application is accepted with modifications with reference to office records and notifications under one time settlement scheme

S.No	Act Period AO No.	Original Balance Balance % of Balance Settlement amount	Modified Balance Balance % of Balance Settlement amount	Reason
1	2	3	4	5
1	VAT 042013-032015 56483	192173 100 192173.00	192173 50 96086.50	The dealer has filed an Appeal before ADC vide No.BV/38/2020-21. Hence collectable demand comes to 50% only and remaining 50% demand will be waived off under the instructions of GO.Ms. No.45 dt.09-05-2022.
2	VAT 062014-062017 18279	194000 100 194000.00	194000 50 97000.00	The dealer has filed an Appeal before ADC vide Appeal No. BV/4/2020-21. Hence collectable demand comes to 50% only and remaining 50% demand will be waived off under the instructions of GO.Ms. No.45 dt.09-05-2022.
3	VAT 042013-052014 18268	439252 100 439252.00	439252 50 219626.00	The dealer has filed an Appeal before ADC vide Appeal No. BV/3/2020-21. Hence collectable demand comes to 50% only and remaining 50% demand will be waived off under the instructions of GO.Ms. No.45 dt.09-05-2022.
	Final payable amount		**412712.50**	

2. Pay the above amount in lumpsum as it is below Rs 25 lacs/ as you have opted to pay in lumpsum by 31.08.2022

Payments can be made through the VATIS portal.

For any assistance, contact the jurisdictional officer ac_mgsd@tgct.gov.in

To be pay o/- Rs. 4,12,713/-

COMMERCIAL TAX OFFICER
Circle : M.G.ROAD-S.D.ROAD
Division : BEGUMPET

M.RAMACHANDRA MURTHY
CHARTERED ACCOUNTANT

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. **Green Wood Estate., Hyderabad,**
- For the Period – June 2014-to June 2017/VAT – reg.

*****

Please find enclosed herewith the following appeal papers:

1. Form –APP 400 2 copies.
2. Grounds of Appeal 2 copies.
3. Challan bearing No.2000216220 for Rs.**1,000**/- dt.20/3/2020 towards appeal fees.
4. A.O. No.18279 dt.29/02/2020 passed by the Deputy Commercial Tax Officer -II, Maredpally Circle, Begumpet Division, Hyderabad. (in Original) along with Xerox copy.
5. Copy of the proof of payment of 12.5% disputed tax.
6. Form APP 400A
7. Form APP 406 2 copies.
8. Form –565 (Authorization).

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

Thanking you,
Yours sincerely,

M.Ramachandra Murthy,
Chartered Accountant.

Office of the Appellate Dy. Commissioner (CT)
18/05/2020
Punjagutta Div.

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	: 36389317452
3.	Name & Address	: M/s. Green Wood Estates, 5/4/187/344, 2nd Floor, M.G. Road, Secunderabad – 500 003.
4.	I wish to appeal the following decision / assessment received from the tax office on	: 03/03/2020
5.	Date of filing of appeal	: /03/2020
6.	Reasons for delay (if applicable enclose a separate sheet	: Not Applicable
7.	Tax Period / Tax Periods	: June'2014 to June'2017/VAT
8.	Tax Office decision / assessment Order No.	: Assessment order No.18279 (Form VAT 305) dt.29/02/2020 passed by by Deputy Commercial Tax Officer-II, Maredpally 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	: Rs.3,87,278/-
	If rate of tax is disputed	
	a) Turnover involved	: NIL
	b) Amount of tax disputed	: NIL
11.	12.5% of the above disputed tax paid	: Rs.48,410/-

Note: Any other relief claimed : 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.	: 2000216128
b)Date	: 20-3-2020
c)Bank / Treasury	: AXIS Bank
d)Branch Code	: 000540
e)Amount	: 48,410
TOTAL	: **Rs.** 48,410

Declaration:

I, SOHAM SATHISH MODI MANAGING DIRECTOR hereby declare that the information provided on this form to the best of my knowledge is true and accurate.

GREEN WOOD ESTATES SEC'BAD

Signature of the Appellant & Stamp

Date of declaration

Name : SOHAM MODI
Designation : MANAGING DIRECTOR

Please Note: A false declaration is an offence.

******

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 Appellate Deputy Commissioner (CT)
Punjagutta Division,
Hyderabad

Date	Month	Year
	03	2020

02	TIN	36389317452

03. Name : M/s. Green Wood Estates,
Address : 5/4/187/344, 2nd Floor, M.G. Road,
Secunderabad – 500 003.

04.	Tax period	June'2014 to June'2017/VAT
05.	Authority passing the order or proceeding disputed.	Assessment order no.18279 dt.29/02/2020 passed by Deputy Commercial Tax Officer-II Maredpally Circle, Begumpet Division, Hyderabad.
06	Date on which the order or proceeding was Communicated.	03/03/2020
07.	(1) (a) Tax assessed	Rs.3,87,278/-
	(b) Tax disputed	Rs.3,87,278/-
	(2) Penalty / ~~Interest~~ disputed	NIL
08	Amount for which stay is being sought	Rs.3,87,278/-
09.	Address to which the communications may be sent to the applicant.	M/s. Green Wood Estates, 5/4/187/344, 2nd Floor, M.G. Road, Secunderabad – 500 003.

GREEN WOOD ESTATES SECBAD

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 tax 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 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.

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".

Hence it is just and necessary that the Appellate Dy. Commissioner (CT) may be pleased to grant stay of collection of the disputed tax of Rs.3,87,278/- pending disposal of the appeal.

VERIFICATION

I, 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 ____ day of March'2020

GREEN WOOD ESTATES SEC'BAD

Signature of the Dealer(s)

Signature of the Authorised Representatives if any

GREEN WOOD ESTATES,
MG Road, Secunderabad.

Statement of facts:- **6/2014 to 6/2017/VAT**

1. It is submitted that the appellant is a registered VAT dealer under the provisions of the TVAT Act, 2005 (for short Act) on the rolls of the Commercial Tax Officer, MG Road – SD Road Circle, Hyderabad and is engaged in the business of constructing and selling the residential flats. Appellant has opted to pay tax under composition scheme under Section 4 (7) (d) of the Act.
2. In accordance with the said provision, appellant has filed the monthly turnover returns and paid the applicable taxes on 25% of the gross consideration.
3. Claiming authorization from the DC (CT), Begumpet Division, the learned Deputy Commercial Tax Officer-II, Maredpally Circle, Hyderabad (for short DCTO) conducted audit of the books of account of the appellant, issued show cause notice proposing to raise certain demand and thereafter passed the assessment order dated **29.2.2020** levying the following tax:-

6/2014 to 3/2015	Rs.1,59,413
2015-16	2,80,404 (+)
2016-17	4,95,667
4/17 to 6/17	12,602
Total	**3,87,278**

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

Grounds of appeal:-

a. It is submitted that the impugned order is unjustifiable, arbitrary and illegal.
b. The learned DCTO has not granted proper opportunity to the appellant to explain the case. When the appellant has filed letter dated 24.2.2020 requesting to grant sufficient time, the learned DCTO has endorsed on 25.2.2020 posting the case to 28.2.2020.

c. Appellant has reported actual sale considerations in the returns filed and paid tax on 25% of such gross consideration, but the learned DCTO took the gross figures from the P&L Account, compared and levied tax on 25% of such figures. The details are as follows:-

Description	6/14 to 3/15	2015-16	2016-17	4/17 to 6/17
As per returns	7,56,22,000	**7,14,75,011**	4,77,17,153	nil
As per P&L A/c	11,83,75,000	**5,34,30,000**	5,00,57,000	10,08,120

d. It is submitted that no such tax on the so called differential amount is leviable. Receipts in P&L account are posted as per the Accounting Standards of ICAI based on WIP (work in progress) method and whereas the turnovers reported in the VAT 200 returns are the actual sale amounts, as per the registration of property made with the Sub Registrar. 'Turnover' for the purposes of the VAT Act is different from 'income' declared in the P&L account. The learned DCTO ought to have understood this concept. As and when the property is registered, tax is paid under Section 4 (7) (d) of the VAT Act, read with Rule 17 (4) of the VAT Rules.

e. It shall be pertinent to submit that for the year 2015-16, appellant has reported gross consideration of Rs.7,14,75,011 and whereas the P&L account figure is Rs.5,34,30,000, which is far less than the reported figure. This variation is because of mentioning the figures in P&L account on WIP basis.

f. It is therefore submitted that the entire demand is in the nature of double levy of tax and resultantly it is illegal and arbitrary. Appellant shall be explaining the figures at the time of hearing.

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

APPELLANT.

FORM APP 400A

DECLARATION

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

TIN / GRN	36389317452

Date	Month	Year5
	03	2020

From,
M/s. Green Wood Estates,
5/4/187/344, 2nd Floor,
M.G. Road,
Secunderabad – 500 003.

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

I SOHAM MODI S/o, SATHISH MODI appellant named in the appeal preferred herein as M/s. Green Wood Estates, Secunderabad (Dealer/Firm Name) with TIN/GRN: 36389317452 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.

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

12.5% Disputed Tax Rs.

Total Tax Paid:	
a) Cheque/DD particulars	Number______ Date______ Bank ______ Branch: ______
b) Cash Particulars:	Receipt No:______ Date: ______
c) Challan particulars:	E- receipt Challan No: 2000216128 Date 20-3-2020

GREEN WOOD ESTATES SEC'BAD

Signature
Status and relationship to the dealer

(* Strike off which is not applicable)

Your Tax Payment has been done successfully.

Payment ID for future communication: 14773550 (Confirmation has been mailed you.)

E-Receipt for

Tax Payment

Remitter's Name	M S GREEN WOOD ESTATES
Customer Account Number	CYBER_TG
Department Code	2303
Challan Number	2000216220
Departmental Transid	36200320310932
DDO Code	25002303017
Head of Account	004000102000500000NVN
Amount	1,000.00
Transaction Date & Time	20-03-2020 14:23:59
Debit Account Number	919020031272204
Transaction Status	SUC
Remarks	Appeal Fees Before ADC AAO No.18279

Your Tax Payment has been done successfully.
Payment ID for future communication: 14772748 (Confirmation has been mailed you.)

E-Receipt for
Tax Payment

Remitter's Name	M S GREEN WOOD ESTATES
Customer Account Number	CYBER_TG
Department Code	2303
Challan Number	2000216128
Departmental Transid	36200320833945
DDO Code	25002303017
Head of Account	004000102000500000NVN
Amount	48,410.00
Transaction Date & Time	20-03-2020 13:51:19
Debit Account Number	919020031272204
Transaction Status	SUC
Remarks	12.5% Disputed Tax AAO No.18279 dt:29-02-2020

FORM OF AUTHORISATION

FORM 565

[See Rule 65(7)]

Authorisation to be filed by a person appearing before any authority on behalf of a dealer under Section 66 of the Telgana Value Added Tax Act '2005

To,

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

Date	Month	Year
	03	2020

TIN / GRN	36389317452

I, SOHAM MODI MANAGING DIRECTOR hereby appoint Sri.M.Ramachandra Murthy who is a Chartered Accountant, Shaik Yasin, Chartered Accountant, M.Anil, Chartered Accountant and Ch.Vamsi Krishna, Chartered Accountant to attend on my behalf/behalf of the said Company before the Appellate Dy. Commissioner(CT), Punjagutta Division, Hyderabad (State the Tax Authority) the proceedings (describe the proceedings) June'2014 to June'2017/VAT before the said (State the Tax Authority) the Appellate Dy. Commissioner (CT), Punjagutta Division, Hyderabad and to produce accounts and documents / statements and to receive on my behalf/behalf of the said Company any notice or documents / statements issued in connection with the said proceedings Sri.M.Ramachandra Murthy, Chartered Accountant, M.Anil, Chartered Accountant, Shaik Yasin , Chartered Accountant and Ch. Vamsi Krishna are hereby authorised to act on my behalf/behalf of the said Company in the said proceedings.

We agree/ the said Company agrees to ratify all acts done by the said Sri.M.Ramachandra Murthy, Shaik Yasin , M.Anil and Ch. Vamsi Krishna in pursuance of this authorisation.

GREEN WOOD ESTATES SEC'BAD

Signature(s) of the Authorizing person(s)

We, Sri.M.Ramachandra Murthy, Shaik Yasin, M.Anil and Ch. Vamsi Krishna accept the above responsibility.

Signature(s) of Authorised person(s)

M.Rama Chandra Murthy, Chartered Accountant,
Flat No.303, 'ASHOKA SCINTILLA'
H.No.3-6-520, Opp.: to KFC
Himayathnagar Main Road,
Hyderabad -500 029

Shaik Yasin Chartered Accountant

Ch.Vamsi Krishna Chartered Accountant

M.Anil Chartered Accountant

GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT
FORM VAT 305
ASSESSMENT OF VALUE ADDED TAX
[See Rule 25 (5)]

PROCEEDINGS OF THE DEPUTY COMMERCIAL TAX OFFICER-II, MAREDPALLY CIRCLE, BEGUMPET DIVISION, HYDERABAD

AAO No: 18279

Date: 29-02-2020

01. TAX OFFICE ADDRESS :
Deputy Commercial Tax Officer-II
O/o Commercial Tax Officer,
Marredpally Circle, Begumpet Division,
6th Floor, Pavani Prestige Building,
Ameerpet, Hyderabad.

02. TIN: 36389317452

03. Name: M/s. GREEN WOOD ESTATES
Address : 5/4/187/344,2ND FLOOR M G ROADJ,MG ROAD, SECUNDERABAD - 500003

Circle: MG ROAD - SD ROAD

Sub:TVAT Act, 2005 – M/s **GREEN WOOD ESTATES** – VAT Audit conducted On authorization issued by the Deputy Commissioner (CT), Begumpet Division - Show cause notice issued – Objections called for - Reply not filed – Personal Hearing provided - Orders passed - Regarding.

Ref-1. DC (CT) Begumpet Division authorization for conducting VAT Audit in ADM 1 B No:20191123018641752508O1, Dt:23-112019
2. This office notification of audit in Form VAT 304, dt.25.11.2019
3. DC(CT), Begumpet Divn., Authorization authorization for completion of assessment vide ADM 1C No:202001210186417525O802, Dt:21-01-2020.
4. This office show cause notice in VAT Form 305A dt:21-01-2020.
5. Dealers letter dated:18-02-2020
6. This office of notice for Personal Hearing dated:18-02-2020.
7. Dealers letter dated:24-02-2020.
8. This office endorsement dated 25-02-2020 for personal hearing.

******

M/s **GREEN WOOD ESTATES.**, TIN **36389317452**, are registered dealers under TVAT Act, 2005 & CST Act, 1956 and they are on the rolls of the Commercial Tax Officer, MG Road- SD Road Circle. They are into construction of residential flats. The Deputy Commissioner (CT), Begumept Division, Hyderabad has authorized to conducted VAT audit in the instant case. Accordingly, the business premises of the dealers has been notified to the dealers in Form VAT 304, dated: 25-11-2019 for production of their books of accounts. In response to the notices, the dealers have submitted the Statements of Sales, Purchases and P & L Account statements, Development agreement, copy of Form 250 for the period June,2014 to June,2017.

The dealers have reported turnovers of output / input in the monthly returns in Form VAT 200 for the period June,2014 to June,2017 are as under:

PURCHASES:

Particulars	2014-15 (June,14 to March,15)		2015-16		2016-17		2017-18 (Upto June,2017)	
	Turnover (Rs.)	Tax	Turnover (Rs.)	Tax	Turnover (Rs.)	Tax	Turnover (Rs.)	Tax
A)Non-creditable purchases	-	-	-	-	-	-	-	-
B)Creditable purchases	-	-	-	-	-	-	-	-
5% Rate	-	-	-	-	-	-	-	-
14.5% Rate	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-

SALES:

Particulars	2014-15 (June,14 to March,15)		2015-16		2016-17		2017-18 (Upto June,2017)	
	Turnover (Rs.)	Tax	Turnover (Rs.)	Tax	Turnover (Rs.)	Tax	Turnover (Rs.)	Tax
B)Interstate Sales	-	-	-	-	-	-	-	-
C) Exports	-	-	-	-	-	-	-	-
D) VAT Sales	-	-	-	-	-	-	-	-
Exempt Sales	56716500	-	53606258	-	35722000	-	-	-

5% Rate	18905500	945275	17868753	893437	11995153	599757	-	
14.5% Rate	-	-	-	-	-	-	-	-
TOTAL	**75622000**	**945275**	**71475011**	**893437**	**47717153**	**599757**	0	0

The correctness and completeness of the turnovers reported in the monthly VAT 200 returns filed for the audit period have been verified with reference to their books of accounts and annual Statement / P & L Accounts and made the following observations:

The assesses have entered an agreement with Sri K.Bhasker & Other 4 partners for development of property admeasuring Ac 6.05 Gts at Kowkur (V) Malkajgiri (M) Ranga Reddy Dist. As seen from development agreement the developers share is 284 flats out of 345 flat (i.e. around 82%)

The dealers have opted to pay tax under section 4(7)(d) of TVAT Act, 2005 duly filing Form VAT 250 as required under Rule17(4)(b) of TVAT Act,2005. The section 4(7)(d) reads as "any dealer engaged in construction and selling of Residential Apartments, Houses, buildings and commercial complexes may opt to pay tax by way of composition at the rate of 5% of Twenty five percent (25%) of the consideration received or receivable or the market value fixed for the purpose of stamp duty whichever is higher subject to such conditions as may be prescribed".

On verification of Annual statements / P&L account statement noticed that, the sale consideration is more than the reported sales in the monthly VAT 200 returns except for the year 2015-16. As such, sales as in P & L account statement is adopted for the purpose of assessment.

Further, as seen from trial balance for the period 04/2017 to 06/2017, the dealers have received advances of Rs.10,08,120-00, the same is proposed to tax U/s 4(7)(d) of TVAT Act,2005 as the Rule 17(1)(c) and (i) have been omitted.

Thus, the dealers VAT liability is computed for the period June,2014 to June,2017 is as under:

Particulars	2014-15 (6/14 to 03/15)	2015-16	2016-17	2017-18 (Upto June,2017)
Total sale consideration received towards sale of Flats	118375000	53430000	50057000	1008120
(-)Being assessed separately under APVAT for 04/14 & 05/14.	(-)29264000	0	0	0

	89111000			
25% of taxable turnover	22277750	13357500	12514250	252030
Tax @ 5%	1113888	667875	625713	12602
Tax Paid	954475	948279	130046	0
Balance tax payable	159413	(+)280404	495667	12602

Year wise tax liability is abstracted as below:

2014-15 (06/2014 to 03/2015) Rs.1,59,413-00
2015-16 (+) Rs.2,80,404-00
2016-17 Rs.4,95,667-00
2017-18 (Upto June,17) Rs. 12,602-00
Total tax payable **Rs.3,87,278-00**

Accordingly a show cause notice in FORM VAT 305A dated:21-01-2020 was issued calling their objections on the above proposed tax in writing if any. Having received the show cause notice the dealers did not file reply. However, in the interest of natural justice, the dealers have been granted personal hearing on 24-02-2020 vide this office reference 6th cited and again on 28-02-2020 vide this office endorsement dated 25-02-2020. Since, the dealers have failed to attend personal hearing, the tax as proposed in the Show-cause notice is hereby confirmed as below:

2014-15 (06/2014 to 03/2015) Rs.1,59,413-00
2015-16 (+) Rs.2,80,404-00
2016-17 Rs.4,95,667-00
2017-18 (Upto June,17) Rs. 12,602-00
Total tax payable **Rs.3,87,278-00**

The amount of **Rs.3,87,278-00** shall be paid within 30 days of the receipt of this order. Failure to make the payment will result in recovery proceedings under the T VAT Act, 2005.

An appeal against these orders can be filed before ADC (CT), Punjagutta, Office of the Commissioner of Commercial Taxes, Opp: Gandhi Bhavan, Nampally, Hyderabad within (30) days.

Deputy Commercial Tax Officer-II,
Maredpally Circle, Begumpet Division