Alpine Estates

Office: 5-4-187/3 & 4, II floor, Soham Mansion, M G Road,
Secunderabad – 500 003. Ph: +91 40 66335551

o/c

Date: 17th February 2023

To
The Assistant Commissioner (ST) (FAC)
MG Road / SD Road Circle
Begumpet Division
Hyderabad

Sub : VAT Act 2005 - M/s. Alpine Estates, hyderabad - Assessment completed for the period from Apr'13 to Mar'14 - Orders passed - Appeal filed before ADC(CT) Panjagutta Division - Appeal Remanded - Produce of documentary evidence - Reg.

Ref:
1. Assessment Order No. 52195 dated 31st March 2020, Passed by The Assistant Commisioner (ST), MG Road / SD Road Circle,
2. Order Passed by the Honorable ADC (C) Panjagutta vide ADC Order No. 679 dated 10th August 2022 vide Appeal No. Bv/32/2020-21.

***

We submit that we are in receipt of the ADC Order wide TIN No. 36635086045 / Apr'13 - Mar'14/VAT proposing of demand a tax of Rs. 14,67,376/- for the period from Apr'13 to Mar'14. We request you to kindly consider our objection on the following grounds.

M/s. Alpine Estates Constructions has developed only one housing project. The project consist of 280 flats spread over 3 blocks (A,B & C). The land was fully owned by the firm. The development of te project was completed in phase from 2010-2011 Occupancy Certificate for 'A' Block was received on 1st November 2010, Block 'V' received on 9th April 2020 and Block 'C' received on 23rd March 2011 for the same certificates enclosed herein.

VAT was paid under composition scheme section 4(7)(d) @ 1.% or 1.25% on the value of Net Sale Consideration, for the 27 flats out of 280 flats for the period of Apr'13 to Mar'14 for the same statement enclosed herein.

The turnover declared in the books of accounts / IT returns does not match with turnover declared in VAT returns. The method adopted for IT returns is as per rules under the IT Act, wherein profit was estimated for each financial year during the course of the project and turnover was based on installments due during the year. In most cases sale deed was executed after receipt of most installments, that too in different financial years. VAT returns were file based on VAT paid from time to time.

The method of adopting turnover from VAT returns and P&L account is not correct. We have also paid VAT as per turnovers in books and reported in the VAT returns. The difference in the turnover of Rs.82,96,623 as worked by you does not form turnvoer and the proposed levy of tax of Rs. 1,03,708 may please be dropped.

Assistant Commissioner (ST)
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Sig. 20/2/2023
MG Road / S.D. Road Circle

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In light of the above we request you to drop the demand for payment of short fall in VAT. We are willing to provide any further documents that you may required.

Please give us an opportunity for a personal hearing.

Please acknowledge receipt of the same.

Thanking you

Yours truly
For ALPINE ESTATES

Authorised Signatory

Enc:
1. Statement of VAT paid in 27 Flats for the period from Apr'13 to Mar'14
2. Occupncy Certificates for A, B & C Blocks
3. Reconsilation Statement - Turnover Declared in IT Returns & VAT returns
4. Copy of Agreement of sales - 21 samples

Statement of Turnover declared				
Firm / Company: ALPINE ESTATES				
Prepared By : M JAYAPRAKASH				
Date:	17.06.20			
F.Y	**Turnover declared in ITR**	**Turnover declared in VAT Return**	**As per Section 4(7)(d) Composition @25% Taxable Value**	**Tax under section 4(7)(d)**
2007-08	-	-	-	-
2008-09	-	18,61,31,443	-	18,61,314
2009-10	-	17,02,83,800	-	17,02,838
2010-11	52,39,39,437	11,26,63,820	-	11,26,638
2011-12	14,46,79,325	12,56,26,324	1,27,87,831	13,84,142
2012-13	9,75,98,025	15,06,66,111	3,76,66,528	18,83,326
2013-14	15,36,87,866	14,53,91,243	3,63,47,811	18,17,391
2014-15	2,84,97,725	4,30,40,151	1,07,60,038	5,38,002
2015-16	80,98,375	2,26,97,861	56,74,465	2,83,723
2016-17	-	-	-	
2017-18	-	-	-	
(Upto Jun'17)			-	
	95,65,00,753	**95,65,00,753**	**10,32,36,673**	**1,05,97,374**
		-		

Statement of Ocupany Certificates:

Block	**OC No.**	**OC Date**
A	BA/G3/294/2006-07/2122	01-11-2010
B	BA/G3/294/2006-07/794	13-04-2010
C	BA/G3/294/2006-07	22-03-2011

GREATER HYDERABAD MUNICIPAL CORPORATION

OCCUPANCY CERTIFICATE
[Bye-law No. 13.1]

No. BA/G3/294/2006-07 | 2192 **Date: 01.11.2010**

This is to certify that the Residential Complex consisting of A, B, & C Blocks with Stilt + 5 upper floors belongs to M/s Alpine Estates, Rep by Sri Anand S. Mehta, in Sy. No. 1/1, 2/1/4(P), & 191(P), situated at Mallapur (V), Uppal (M), GHMC Kapra Circle, R. R. District represented to issued Partial Occupancy Certificate as they have completed the construction to the extent of Block-'A', as per the technically approved by V.C HUDA vide Lr. No. 14013/P4/Plg./HUDA/2006, dt. 23.03.2007 and sanction of GHMC issued vide Proceeding No. BA/G3/294/2006-07, dt. 29.03.2007 has been inspected and it is declared that based on completion certificate of licenced Technical Personnel of Architect and Structural Engineer the building to the extent of Bock-'A', Confirms in all aspects to the requirements of the building regulations contained in Hyderabad Municipal Corporation Act, 1955 Bye-laws made there under with the minor deviations which are within permissible limits of 10% have been compounded by collecting compounding fee of Rs. 9,46,250/- and to the extent of Block-'A' is fit for occupation. The 10% built up area mortgaged to GHMC is Block-'A' is also released.

(This has the approval of Commissioner, GHMC).

A. Bhanumathi 2/11/10
for COMMISSIONER,
Greater Hyderabad Municipal Corporation

To
M/s. Alpine Estates,
Rep by Sri Anand S. Mehta,
H No. 103, 1st Floor, Hariganga Complex,
Ranigunj, Secunderabad.

Copy to:
1. The Zonal Commissioner, East Zone, GHMC.
2. The Sub-Registrar, Kapra, R. R. District with a request to release the mortgage area.

GREATER HYDERABAD MUNICIPAL CORPORATION

PARTIAL OCCUPANCY CERTIFICATE
[Bye-law No. 13.1]

No.BA/G3/294/2006-07 1784 **Date: 09.04.2010** 13

This is to certify that the Residential Complex consisting of A, B & C Blocks with Stilt + 5 Upper floors belongs to M/s.Alpine Estates, Rep.by Sri Anand S.Mehta, in Sy.No.1/1, 2/1/1(P) & 191(P), situated at Mallapur(v), Uppal(m), GHMC Kapra Circle, R.R.Dist., represented to issued partial Occupancy Certificate as they have completed the construction to the extent of Block-B, as per the technically approved by V.C.HUDA vide Lr.No.14013/P4//Plg. /HUDA/2006, dt:23.03.2007 and sanction of GHMC issued vide Proceeding No.BA/G3/294 /2006-07, dt:29.03.2007, has been inspected and it is declared that based on completion certificate of licenced Technical Personnel of Architect and Structural Engineer the building to the extent of Block-B, confirms in all aspects to the requirements of the building regulations contained in Hyderabad Municipal Corporation Act, 1955 and Bye-Laws made there under with the minor deviations which are within permissible limits of 10% have been compounded by collecting compounding fee of Rs.11,44,750/- and to the extent of Block-B is fit for occupation. The 10% built up area mortgaged to GHMC in Block-B is also released.

(This has the approval of the Commissioner, GHMC)

for COMMISSIONER 9/4
Greater Hyderabad Municipal Corporation

9/4/2010

To,
M/s.Alpine Estates,
Rep.by Sri Anand S.Mehta,
H.No.103, 1st floor, Hariganga Complex,
Ranigunj, Secunderabad.

Copy to:
1 The Zonal Commissioner, East Zone, GHMC.
2 The Sub-Registrar, Kapra with a request to release the mortgaged area.

GREATER HYDERABAD MUNICIPAL CORPORATION

OCCUPANCY CERTIFICATE
[Bye-law No. 13.1]

No. BA/G3/294/2006-2007 **Date: 22.03.2011.**

This is to certify that the Residential Complex consisting of A, B, & C Blocks with Stilt + 5 upper floors belongs to M/s Alpine Estates, Rep by Sri Anand S. Mehta, in Sy. No. 1/1, 2/1/4(P), & 191(P), situated at Mallapur (V), Uppal (M). GHMC Kapra Circle, R. R. District represented to issued Partial Occupancy Certificate as they have completed the construction to the extent of Block-'C', as per the technically approved by V.C.HUDA vide Lr. No. 14013/P4/Plg./HUDA/2006, dt. 23.03.2007 and sanction of GHMC issued vide Proceeding No. BA/G3/294/2006-07, dt. 29.03.2007 has been inspected and it is declared that based on completion certificate of licenced Technical Personnel of Architect and Structural Engineer the building to the extent of Block-'C' only confirms in all aspects to the requirements of the building regulations contained in Hyderabad Municipal Corporation Act, 1955 Bye-laws made there under with the minor deviations which are within permissible limits of 10% have been compounded by collecting compounding fee of Rs. 2,90,000/- and to the extent of Block-'C' only is fit for occupation. The 10% built up area mortgaged to GHMC is Block-'C' is also released.

(This has the approval of Commissioner, GHMC).

K. [signature] 23/3/11
for COMMISSIONER,
Greater Hyderabad Municipal Corporation

To
M/s. Alpine Estates,
Rep by Sri Anand S. Mehta,
H.No. 103, 1st Floor, Hariganga Complex,
Ranigunj, Secunderabad.

[signature] 29/03/2011

Copy to:
1. The Zonal Commissioner, East Zone, GHMC.
2. The Sub-Registrar, Kapra, R. R. District with a request to release the mortgage area.

Annexure

F.Y : April 2013 to March 2014

S No.	Block	Flat No.	Buyer Name	Agreement of Sale		Sale Deed		Agreement of Construction		VAT Payable	VAT Paid	chqno	chqdate	VAT Return Month	VAT Return Year	Different to be paid
				Date	Amount	Date	Amount	Date	Amount							
1	A	115	Mr.Mohan Krishna	30-Apr-13	39,38,625	24-May-13	39,38,625	-	-	49,233	49,233	825	25.05.2013	5	2,013	(0)
2	A	416	Mr.Maheswaran B Sanavaram	22-Apr-13	38,89,825	09-May-13	38,89,825	-	-	48,623	48,623	690	03.05.2013	5	2,013	(0)
3	C	107	M.Prema Yeddula	22-Apr-13	29,98,400	24-May-13	29,98,400	-	-	37,480	37,480	826	22.05.2013	5	2,013	-
4	C	403	Mr.P.Joshi Manohar & Mrs Saroja Joshi Manohar	05-May-13	36,88,600	17-May-13	36,88,600	-	-	46,108	46,108	745	10.05.2013	5	2,013	(1)
5	C	505	Mr S.Sreekanth	17-Apr-13	35,00,000	17-May-13	35,00,000	-	-	43,750	43,750	772	15.05.2013	5	2,013	-
6	A	408	Mr.Santosh Takalkar	02-May-13	38,00,000	05-Jun-13	38,00,000	-	-	47,500	47,500	982	01.06.2013	6	2,013	-
7	B	118	S.Vengal Rao	18-May-13	25,86,025	18-Jun-13	25,86,025	-	-	32,325	32,325	1038	12.06.2013	6	2,013	0
8	B	415	Mr.Sanjay Kumar Panda & Archana Panda	18-May-13	39,00,000	05-Jun-13	39,00,000	-	-	48,750	48,750	37595	01.06.2013	6	2,013	-
9	C	105	Mr.Surya Prakash Soni & Poonam Soni	15-Oct-12	37,58,600	19-Jun-13	37,58,600	-	-	46,983	46,983	1037	12.062013	6	2,013	(1)
10	A	109	Cowkur.Mohan Krishna	13-Jun-13	38,18,575	22-Jul-13	38,18,575	-	-	47,732	47,732	52317	22.07.2013	7	2,013	0
11	B	517	Mr .M Nagarjunudu	05-Jun-13	38,42,300	05-Jul-13	38,42,300	-	-	48,029	48,029	52311	15.07.2013	7	2,013	(0)
12	A	108	Palle Pratap Reddy	13-Jul-13	39,96,700	17-Aug-13	39,96,700	-	-	49,959	49,959	52330	29.08.2013	8	2,013	(0)
13	A	116	Mr G.Subramanyam	20-Feb-13	43,90,000	20-Apr-13	43,90,000	-	-	54,875	54,875	52327	20.08.2013	8	2,013	-
14	A	210	Mr.Kota Srinivas	21-Mar-13	43,25,000	21-Aug-13	38,00,000	21-Aug-13	5,25,000	54,063	47,500	52325	20.08.2013	8	2,013	6,563
15	A	409	Mr.Balaji Madabhushi	14-May-13	38,00,000	07-Aug-13	38,00,000	-	-	47,500	47,500	378121	08.08.2013	8	2,013	-
16	A	410	A.Divya Keerthi	26-Jun-13	38,00,000	12-Aug-13	38,00,000	-	-	47,500	47,500	52321	06.08.2013	8	2,013	-
17	A	508	Mr B .Mokshaveer Bhovare	20-Jul-13	39,96,700	26-Aug-13	39,96,700	-	-	49,959	49,959	52332	29.08.2013	8	2,013	(0)
18	A	519	K.Mohammed Rafi	04-Mar-08	42,68,000	28-Aug-13	42,68,000	-	-	53,350	53,350	52326	20.08.2013	8	2,013	-
19	B	120	Palle Balram Reddy	24-Jun-13	32,05,000	26-Aug-13	32,05,000	-	-	40,063	37,188	52331	29.08.2013	8	2,013	2,875
20	C	208	Mr.B Srinivasa Charyulu	10-Jul-13	41,03,575	19-Aug-13	41,03,575	-	-	51,295	51,295	52323	16.08.2013	8	2,013	(0)
21	C	411	K.Aruna Latha	08-Jul-13	41,03,575	21-Aug-13	41,03,575	-	-	51,295	51,295	52324	19.08.2013	8	2,013	(0)
22	A	512	Mr Kuldeep Deshpande	17-Jul-13	41,21,540	18-Sep-13	41,21,540	-	-	51,519	51,519	544	18.09.2013	9	2,013	0
23	A	514	Mr. Bijus Pillai & Mrs Garima Gupta	11-Sep-13	41,24,375	27-Sep-13	41,24,375	-	-	51,555	51,555	751	25/09/2013	9	2,013	(0)
24	B	520	Abid Ali Mohammed	13-Aug-13	46,61,000	16-Sep-13	46,61,000	-	-	58,263	58,263	536	14.09.2013	9	2,013	(1)
25	C	508	Mr. Mohit Chandna	17-Jul-13	41,03,575	27-Sep-13	41,03,575	-	-	51,295	51,295	550	25/09/2013	9	2,013	(0)
26	A	308	Smt Renuka Tuljapurkar	10-Jul-13	41,03,575	11-Oct-13	41,03,575	-	-	51,295	51,295	790	41527	10	2,013	(0)
27	C	310	Mrs .V Kanaka Durgamba	23-Jul-13	39,96,700	30-Oct-13	39,96,700	-	-	49,959	49,959	833	26/10/2013	10	2,013	(0)
28	A	510	Mr.Vineet Gera	29-Aug-13	43,17,000	20-Nov-13	43,17,000	-	-	53,963	53,963	972	18.11.2013	11	2,013	(1)
29	B	508	Mr J Srinivas Rao	19-Oct-13	42,35,000	21-Dec-13	42,35,000	-	-	52,938	52,938	1112	20.12.2013	12	2,013	(1)
30	B	512	Vanajakshi Nair	28-Nov-13	45,00,000	17-Dec-13	45,00,000	-	-	56,250	56,250	1085	16.12.2013	12	2,013	-
31	B	515	C. Jyothirmayee & M.V Rangarajan	22-Nov-13	42,71,875	12-Dec-13	42,71,875	-	-	53,398	53,398	1051	10.12.2013	12	2,013	0
32	C	511	Mr Venkat Ramana Rao	19-Oct-13	41,05,000	21-Dec-13	41,05,000	-	-	51,313	51,313	1110	16.12.2013	12	2,013	(1)
33	A	515	Mr Mandar Shastri	23-Nov-13	43,07,275	29-Jan-14	43,07,275	-	-	53,841	53,841	1417	28.01.2014	1	2,014	(0)
34	C	507	Dr T.Gangadhara Rao	13-Nov-13	46,00,000	06-Feb-14	46,00,000	-	-	57,500	57,500	1435	05.02.2014	2	2,014	-
35	A	507	Amardeep Pandey	01-Nov-13	41,10,000	21-Feb-14	41,10,000	-	-	51,375	51,375	1446	01.03.2014	3	2,014	-
36	A	509	Mrs Neeru Mr Sanjay Kakkar	02-Feb-14	41,76,250	04-Mar-14	41,76,250	-	-	52,203	52,203	1451	03.03.2014	3	2,014	0
37	C	510	Anand Ramchander Parsa	15-Feb-04	25,03,575	20-Mar-14	25,03,575	-	-	31,295	31,295	1528	24.03.2014	3	2,014	(0)
					14,59,46,240		14,54,21,240		5,25,000	18,24,328	18,14,896					9,432