PROCEEDINGS OF THE APPELLATE DEPUTY COMMISSIONER(CT), PUNJAGUTTA DEVISION, HYDERABAD PRESENT SMITHA.

ADC Order No.56

Appeal No.BV/36/2022-23

Date of order:20-01-2023

1. Name and address of the Appellant.

ummit Builders, derabad.

2. Name & designation of the:

Commercial Tax Officer,

Assessing Authority.

M.G.Road-S.D.Road Circle, Hyd.

3. No., Year & Date of order :

TIN No.36790571789,dt.13-07-2022,

(2013-18/ Penalty)

4. Date of service of order

23-07-2022

5. Date of filing of appeal

: 18-08-2022

6. Turnover determined by

The Assessing Authority

7. If turnover is disputed:

(a) Disputed turnover

(b) Tax on disputed turnover:

8. If rate of tax disputed:

(a) Turnover involved

(b) Amount of tax disputed:

9. Amount of relief claimed:

₹1,70,293/- (Penalty)

10. Amount of relief granted

DISMISSED AS WITHDRAWN

11. Represented by

NOTE: An appeal against this order lies before the Telangana VAT Appellate Tribunal, Hyderabad within (60) days from the date of receipt of this order:

ORDER

M/s Summit Builders, Hyderabad, the appellant herein, is a registered dealer under the TVAT Act bearing TIN 36790571789 and an assessee on the rolls of the Commercial Tax Officer, M.G.Road-S.D.Road Circle, Hyderabad (hereinafter referred to as the territorial

Assessing Authority). The present appeal is filed against the penalty orders dated 13-07-2022 (A.O.No.17544) passed by the Assessing Authority for the tax periods falling under the years 2013-14 to 2017-18 (upto June, 2017) under the TVAT Act.

During the course of pendency of appeal, the appellant filed a letter in this office on 10-01-2023 along with a copy of Letter of Acceptance of Application OTS FORM-4 and copies of e-challans towards proof of payment of taxes. The contents of the said letter are extracted hereunder:

"We submit that the Government of Telangana has announced OTS scheme in GO Ms.No.45, Revenue (CT-II) Department dated 09th May, 2022 providing for settlement of arrears of tax, penalty and interest under the various Acts.

We have filed appeal before your good self as per the following details:

Act — TVAT; Period — 2013-14 to 2017-18 (upto June, 2017)/VAT/Penalty; Appeal No.2047.

In accordance with the said G.O., we have opted to pay the balance tax at the applicable percentage. Pursuant to the same, we are issued Letter of Application for OTS in Form No.4 by the Commercial Tax Officer, Begumpet Circle, Begumpet Division, Hyderabad. Accordingly, we have also paid the same. As per the condition in para No.5(e)(iv) of the said G.O., we are withdrawing the said appeal. We request to kindly issue order accordingly duly recording that we have withdrawn the said appeal."

Considering the request of the appellant and taking on record the letter filed, as extracted above, the appeal is disposed off as withdrawn.

In the end, the appeal is **DISMISSED** as withdrawn.

Since the main appeal itself is disposed off, the stay petition filed becomes infructuous.

APPELLATE DEPUTY COMMISSIONER(CT),

PUNJAGUTTA DIVISION, HYDERABAD.

To The Appellants.

Copy to the Commercial Tax Officer, M.G.Road-S.D.Road Circle, Hyd. Copy to the Dy.Commissioner(CT), Begumpet Division, Hyderabad. Copy submitted to the Additional Commissioner(CT) Legal, and Joint Commissioner(CT), Legal, Hyderabad.