



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

RC No/18/2012-13/28389317452

Dated: 28-02-2013

Sub: - AP VAT Act, 2005 – Green Wood Estates – TIN 28389317452 Audit  
Conducted – Assessment proposed- Show Cause Notice - Issued - Objection  
Called for - Regarding.

Ref: - 1) Authorization Dt: 23-07-2012 issued by Deputy Commissioner (CT),  
Begumpet Division in form ADM1B.  
2) This office Audit Notice in Form 304 Dt: 30-07-2012.  
3) Authorization DT: 23-02-2013 issued by Deputy Commissioner (CT),  
Begumpet Division for completion of assessment order.

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PREAMBLE:

M/s Green Wood Estates, Plot No: 5-4-187/344, 2<sup>nd</sup> Floor, M.G. Road, Secunderabad are registered dealer on the rolls of CTO M.G. Road Circle, Hyderabad with TIN: 28389317452 their EDR is 01-03-2011. The dealer is doing works contract, i.e. constructing Flats & Apartments which are taxable @ 1.25% on filing of option for paying tax under composition scheme. The dealer is filing VAT 200 returns time to time and paying output tax by way of cheque and handing over the same to the sub-registrar at the time of executing sale deed registration (transferring the property to the owner). No VAT audit was conducted previously on the turnovers of the dealers therefore present audit is conducted for the period from March 2011 to December, 2012.

AUTHORIZATION FOR AUDIT AND CONDUCTING OF AUDIT:

The Deputy Commissioner (CT), Begumpet Division authorized CTO Begumpet Circle for conducting VAT audit through ADM 1B, dated: 23-07-2012.

The CTO Begumpet has initiated VAT audit by issuing Form VAT 304 DT: 30-07-2012. The business premises of the dealer were visited on 09-08-2012. The dealer have requested for 20 days time for submitting details and record for verification. The request of the dealers was considered. Later on the dealers have produced their books of account for verification. During the course of audit the correctness and completeness of the returns filed by the dealers is verified with reference to the turnovers recorded in the books of accounts of the dealers. The dealer's statement of sale deeds, Annual Financial statement filed to IT Department, copies of sale agreements are verified in the light of the Form VAT 200 returns of the dealers.

The dealers, being unregistered works contractors, executing only one work i.e., construction of apartments in the name and style of "Greenwood Residency" at Sy. No. 202,203,204 and 206 in Kowkur village, Malkajgiri mandal of Rangareddy district and the same is being continued even now. Other than this, as per the record, they have neither executed nor executing any other work. The Government Memo No 33263/CT-II (1)/2010-5 Dtd. 17-06-2011 wherein Government have permitted those apartment builders, who have not registered and not opted for composition of tax under section 4 (7) (d) under AP VAT Act, 2005 to register themselves as VAT dealers and pay tax @ 1% under composition scheme. They should also pay interest, as applicable under the AP VAT Act, from the due date till the actual payment of the VAT due. The dealers have stated that during the course of the consideration of this issue by the Government they have obtained in M.G. Road Circle as VAT dealers. They have also stated that they were paying VAT, even though they had not taken VAT registration at the rate of 1% under section 4 (7) (d) of AP VAT Act, 2005 by way of cheque and handing over the same to the sub-registrar at the time of executing sale deed registration (transferring the property to the owner). The dealers have not utilized any statutory forms.

#### TURNOVER DISCLOSED IN THE RETURNS AND FINDINGS OF THE AUDIT:

The dealer has filed copies their P & L accounts up to the year of 2012-13 including the provisional Balance sheet and P & L account for the financial year 2012-13 up to the month of December, 2012. As per these statements the sales turnover put together is **Rs.487307350/-**.

The dealers have executed the following sale agreements in favour of the customers and stated to be paid the VAT by way of cheque and handing over the same to the sub-registrar at the time of executing sale deed registration (transferring the property to the owner).

| Sl. No | Flat No | Buyer Name                                | Sales consideration | Rate  | VAT Payable | Vat paid | Pay order No      | Date       | Drawn on |
|--------|---------|-------------------------------------------|---------------------|-------|-------------|----------|-------------------|------------|----------|
| 1      | A-102   | Col K.G.A. Kamaldev & Mrs Sheela JAMESINA | 1,785,000           | 1.25% | 22,313      | 22,313   | 172195            | 9/7/2012   | hdfc     |
| 2      | A-115   | Harjot Singh Pelia                        | 3,257,000           | 1.25% | 40,713      | 40,713   | 167787            | 3/27/2012  | hdfc     |
| 3      | A-119   | Satyakam Pandey & Neema Jha               | 3,340,000           | 1.25% | 41,750      | 41,750   | 639580            | 4/2/2012   | hdfc     |
| 4      | A-120   | A. Anita Gnanabharanam                    | 2,518,000           | 1.25% | 31,475      | 31,475   | 304712            | 6/30/2011  | hdfc     |
| 5      | A-123   | Wg Cdr B.Magesh Kumar                     | 3,340,000           | 1.25% | 41,750      | 41,750   | 172877            | 10/17/2012 | hdfc     |
| 6      | A-130   | LT.Col P.G.Vinod & Shincy Vinod           | 3,174,000           | 1.25% | 39,675      | 39,675   | 172947            | 10/20/2012 | hdfc     |
| 7      | A-201   | Wg Cdr A J Mathews                        | 3,258,000           | 1%    | 32,580      | 32,580   | 154690            | 3/10/2010  | hdfc     |
| 8      | A-203   | Chritopher pramanik                       | 2,396,000           | 1%    | 23,960      | 23,960   | 156377/<br>156378 | 6/14/2010  | hdfc     |
| 9      | A-204   | Mr.Dewraj Bhardwaj                        | 3,258,000           | 1%    | 32,580      | 32,580   | 155457/<br>155458 | 4/21/2010  | hdfc     |
| 10     | A-205   | Cdr Sameer Swarup & Mrs Payal Swarup      | 2,579,000           | 1.25% | 32,238      | 32,238   | 169333            | 4/24/2012  | hdfc     |
| 11     | A-206   | Mr.Vikrant Patnaik                        | 3,092,000           | 1%    | 30,920      | 30,920   | 157805            | 9/1/2010   | hdfc     |
| 12     | A-207   | Anil Halder                               | 3,673,000           | 1%    | 36,730      | 36,730   | 157450            | 8/12/2010  | hdfc     |
| 13     | A-208   | Mr.Srinath reddy                          | 2,426,000           | 1%    | 24,260      | 24,260   | 156627            | 6/25/2010  | hdfc     |
| 14     | A-210   | Wg cdr Ronanki Prakasa Rao                | 3,174,000           | 1.25% | 39,675      | 39,675   | 164231            | 9/6/2011   | hdfc     |
| 15     | A-211   | Bishnu pada Bakshi                        | 3,507,000           | 1%    | 35,070      | 35,070   | 154932            | 3/23/2010  | hdfc     |
| 16     | A-213   | Maj Admthe shashikiran Bacchappa          | 2,634,000           | 1.25% | 32,925      | 32,925   | 173342            | 11/15/2012 | hdfc     |
| 17     | A-215   | Lt Col B.Satyanarayan                     | 3,257,000           | 1.25% | 40,713      | 40,713   | 170000            | 5/29/2012  | hdfc     |
| 18     | A-216   | Cdr Ramraj vasudevan & Mrs Vidyashree S   | 2,579,000           | 1.25% | 32,238      | 32,238   | 169572            | 5/7/2012   | hdfc     |
| 19     | A-218   | M.H.Kumar & M.V.Ubaya Bharathi            | 3,173,000           | 1.25% | 39,663      | 39,663   | 169995            | 5/29/2012  | hdfc     |
| 20     | A-219   | Mr.Gaurang modi                           | 3,550,000           | 1.25% | 44,375      | 44,375   | 165273            | 11/8/2011  | hdfc     |
| 21     | A-220   | Bijay kumar sharma                        | 2,457,500           | 1.25% | 30,719      | 30,719   | 166145            | 12/29/2011 | hdfc     |
| 22     | A-223   | Wg Cdr Appini Chakradaram                 | 3,174,000           | 1.25% | 39,675      | 39,675   | 173168            | 11/2/2012  | hdfc     |
| 23     | A-224   | Mrs Mary Julie Bora & Mr Phanindra Bora   | 2,819,000           | 1.25% | 35,238      | 35,238   | 170684            | 7/3/2012   | hdfc     |
| 24     | A-226   | Vignesh natesan & Swetha Sree             | 3,655,000           | 1.25% | 45,688      | 45,688   | 172580            | 9/28/2012  | hdfc     |
| 25     | A-301   | Col Sriprakash Sridhar                    | 3,258,000           | 1%    | 32,580      | 32,580   | 155604            | 4/29/2010  | hdfc     |
| 26     | A-302   | Major Das Gupta                           | 2,396,000           | 1.25% |             | 29,950   | 166836            | 2/6/2012   | hdfc     |

|    |       |                                                  |           |       |        |        |        |            |      |
|----|-------|--------------------------------------------------|-----------|-------|--------|--------|--------|------------|------|
|    |       |                                                  |           |       | 29,950 |        |        |            |      |
| 27 | A-304 | Maj Gen M S S Krishnan                           | 3,175,000 | 1.25% | 39,688 | 39,688 | 165410 | 11/16/2011 | hdfc |
| 28 | A-305 | Paramjit Bedi                                    | 2,764,000 | 1.25% | 34,550 | 34,550 | 166470 | 1/17/2012  | hdfc |
| 29 | A-306 | Lt Col Apollo ghosh                              | 3,258,000 | 1%    | 32,580 | 32,580 | 163641 | 7/29/2011  | hdfc |
| 30 | A-307 | Mr.Kodam Sayanna                                 | 3,174,000 | 1.25% | 39,675 | 39,675 | 166451 | 1/16/2012  | hdfc |
| 31 | A-310 | Major sarang chavan                              | 3,174,000 | 1.25% | 39,675 | 39,675 | 166323 | 1/10/2012  | hdfc |
| 32 | A-311 | Col Ramesh P.S.                                  | 3,175,000 | 1%    | 31,750 | 31,750 | 155682 | 5/4/2010   | hdfc |
| 33 | A-312 | Mr.R.Nand Kishore                                | 2,456,000 | 1%    | 24,560 | 24,560 | 156379 | 6/14/2010  | hdfc |
| 34 | A-314 | Capt Veeramallu Kamal Kumar                      | 3,174,000 | 1.25% | 39,675 | 39,675 | 167786 | 3/27/2012  | hdfc |
| 35 | A-315 | Major Clinton Reuben                             | 3,257,000 | 1.25% | 40,713 | 40,713 | 166448 | 1/16/2012  | hdfc |
| 36 | A-316 | Shivkumar viswanath                              | 2,942,000 | 1.25% | 36,775 | 36,775 | 169071 | 4/16/2012  | hdfc |
| 37 | A-319 | Major Clinton Reuben                             | 3,174,000 | 1.25% | 39,675 | 39,675 | 169477 | 5/2/2012   | hdfc |
| 38 | A-322 | K.Vani prasad                                    | 3,340,000 | 1.25% | 41,750 | 41,750 | 167008 | 2/17/2012  | hdfc |
| 39 | A-324 | Abdul Karim Basha & Soubhagya laxmi nayak        | 2,757,000 | 1.25% | 34,463 | 34,463 | 173884 | 12/10/2012 | hdfc |
| 40 | A-330 | Maj Gavin R Faria & Dr. Suvrita Jhingan          | 3,382,000 | 1.25% | 42,275 | 42,275 | 934182 | 12/29/2012 | hdfc |
| 41 | A-332 | N.N.Subramanian                                  | 3,655,000 | 1.25% | 45,688 | 45,688 | 172572 | 9/27/2012  | hdfc |
| 42 | A-401 | Lt Col Narayan Menon                             | 3,174,000 | 1%    | 31,740 | 31,740 | 153624 | 1/13/2010  | hdfc |
| 43 | A-402 | Ms. Monisha pepper                               | 2,334,000 | 1.25% | 29,175 | 29,175 | 164231 | 9/10/2011  | hdfc |
| 44 | A-403 | Naresh pant & Jaya pant                          | 2,394,000 | 1%    | 23,940 | 23,940 | 162021 | 5/4/2011   | hdfc |
| 45 | A-405 | Mr.Kamesh Gopa Raju                              | 2,764,000 | 1%    | 27,640 | 27,640 | 164092 | 8/26/2011  | hdfc |
| 46 | A-406 | Gp Capt Sanjay Seth                              | 3,258,000 | 1.25% | 40,725 | 40,725 | 165198 | 11/4/2011  | hdfc |
| 47 | A-407 | Lt cdr Sanjoy kumar                              | 3,174,000 | 1.25% | 39,675 | 39,675 | 167011 | 2/17/2012  | hdfc |
| 48 | A-408 | Mr. Vijay K Sharma                               | 2,333,000 | 1.25% | 29,163 | 29,163 | 165029 | 10/28/2011 | hdfc |
| 49 | A-410 | Lt Col Manish Dewangan                           | 3,258,000 | 1%    | 32,580 | 32,580 | 158261 | 10/7/2010  | hdfc |
| 50 | A-411 | Cdr Y.V.Rama Krishna                             | 3,423,000 | 1.25% | 42,788 | 42,788 | 167639 | 3/20/2012  | hdfc |
| 51 | A-412 | Mr.Vasanth kumar                                 | 2,400,000 | 1.25% | 30,000 | 30,000 | 165199 | 11/4/2011  | hdfc |
| 52 | A-415 | CMDE T.M.J.Champion                              | 3,174,000 | 1.25% | 39,675 | 39,675 | 169577 | 5/3/2012   | hdfc |
| 53 | A-416 | Major Suvendu Padhy & Mrs Manisha Padhy          | 2,579,000 | 1.25% | 32,238 | 32,238 | 171718 | 8/18/2012  | hdfc |
| 54 | A-418 | T.C.Anil/Gowri anil                              | 3,275,000 | 1.25% | 40,938 | 40,938 | 165320 | 11/10/2011 | hdfc |
| 55 | A-422 | Gurudanti Venkat raman murthy & Mrs Vijaya kamal | 3,488,000 | 1.25% | 43,600 | 43,600 | 170683 | 7/3/2012   | hdfc |
| 56 | A-432 | Col Sukumar Vinod & Mrs Smita Vinod              | 3,488,000 | 1.25% | 43,600 | 43,600 | 173407 | 11/20/2012 | hdfc |
| 57 | A-501 | Wg cdr GummaRajnish                              | 3,174,000 | 1%    | 31,740 | 31,740 | 157967 | 9/13/2010  | hdfc |
| 58 | A-504 | Lt Col Jyoti prakash panda                       | 3,175,000 | 1%    | 31,750 | 31,750 | 156171 | 6/3/2010   | hdfc |

|    |       |                                                         |           |       |        |        |                   |            |      |
|----|-------|---------------------------------------------------------|-----------|-------|--------|--------|-------------------|------------|------|
| 59 | A-506 | Mr.Mohit chaturvedi                                     | 3,340,000 | 1.25% | 41,750 | 41,750 | 167161            | 2/24/2012  | hdfc |
| 60 | A-507 | Mr.Neeraj Pandey                                        | 3,174,000 | 1%    | 31,740 | 31,740 | 161481            | 4/2/2011   | hdfc |
| 61 | A-511 | Mr.Vissam raju<br>Raghavendra                           | 3,507,000 | 1%    | 35,070 | 35,070 | 160602            | 2/12/2011  | hdfc |
| 62 | A-514 | Col Satya Narain Singh,<br>Mrs Kiran Singh              | 3,174,000 | 1.25% | 39,675 | 39,675 | 169475            | 5/2/2012   | hdfc |
| 63 | A-516 | Rahul kumar B Bhatt &<br>Nayana R Bhatt                 | 2,819,000 | 1.25% | 35,238 | 35,238 | 172400            | 9/20/2012  | hdfc |
| 64 | A-518 | Mrs.Shyamala Durai<br>swamy                             | 3,738,000 | 1.25% | 46,725 | 46,725 | 173343            | 11/15/2012 | hdfc |
| 65 | A-522 | Vimal Kumar Srivastava<br>&<br>Mrs. Preeti Srivastava   | 3,655,000 | 1.25% | 45,688 | 45,688 | 172089            | 9/4/2012   | hdfc |
| 66 | A-523 | Mr. Alex Thomas & Mrs<br>Mileu Alex                     | 3,446,000 | 1.25% | 43,075 | 43,075 | 171293            | 7/27/2012  | hdfc |
| 67 | A-531 | Mr. G.Satish Chander                                    | 3,655,000 | 1.25% | 45,688 | 45,688 | 172731            | 10/8/2012  | hdfc |
| 68 | A-532 | Wg cdr Perisetty venu<br>Madhav &<br>Perisetty Manjeera | 3,655,000 | 1.25% | 45,688 | 45,688 | 172669            | 10/4/2012  | hdfc |
| 69 | B-406 | Mr.Atul Kumar Sahu &<br>Mrs Sony Sahu                   | 2,504,000 | 1.25% | 31,300 | 31,300 | 172946            | 10/20/2012 | hdfc |
| 70 | C-103 | Lt.Col. Mushfique Ahmed<br>Khan &<br>Nigar Khan         | 2,579,000 | 1.25% | 32,238 | 32,238 | 169232            | 4/19/2012  | hdfc |
| 71 | C-105 | Col Deepak Makhija &<br>Mrs Bhawna Makhija              | 3,571,000 | 1.25% | 44,638 | 44,638 | 171717            | 8/18/2012  | hdfc |
| 72 | C-106 | Vijaya Padmanabhan                                      | 3,790,000 | 1.25% | 47,375 | 47,375 | 173717            | 12/3/2012  | hdfc |
| 73 | C-108 | Mr.Venkatesh Andhe                                      | 2,696,000 | 1.25% | 33,700 | 33,700 | 173081            | 10/30/2012 | hdfc |
| 74 | C-109 | Cdr Satish Mishra                                       | 3,174,000 | 1.25% | 39,675 | 39,675 | 167720            | 3/22/2012  | hdfc |
| 75 | C-110 | Mr.Vinayak Chaturvedi &<br>Mrs Bhairavi Chaturvedi      | 3,460,000 | 1.25% | 43,250 | 43,250 | 173464            | 11/22/2012 | hdfc |
| 76 | C-114 | Wg Cdr Joachim Joseph                                   | 3,142,250 | 1%    | 31,423 | 31,425 | 153271            | 12/21/2009 | hdfc |
| 77 | C-115 | Lreena chandran                                         | 2,279,000 | 1%    | 22,790 | 22,790 | 16989/<br>896/897 | 2/23/2011  | hdfc |
| 78 | C-117 | Mr.Joydas gupta                                         | 3,176,000 | 1%    | 31,760 | 31,760 | 147433            | 3/11/2009  | hdfc |
| 79 | C-118 | CDR Rohit Mehra &<br>Mrs Anupama Mehra                  | 3,174,000 | 1.25% | 39,675 | 39,675 | 170788            | 7/6/2012   | hdfc |
| 80 | C-119 | Mr.Ravi shekar                                          | 2,641,000 | 1.25% | 33,013 | 33,013 | 167454            | 3/9/2012   | hdfc |
| 81 | C-120 | Tejal Modi                                              | 2,186,000 | 1%    | 21,860 | 21,860 | 137799            | 1/3/2008   | hdfc |
| 82 | C-122 | Mr.Sambit Mohanty                                       | 3,340,000 | 1%    | 33,400 | 33,400 | 146346            | 1/15/2009  | hdfc |
| 83 | C-123 | Mr.Mohan Nambiar                                        | 3,317,000 | 1%    | 33,170 | 33,170 | 139866            | 4/9/2008   | hdfc |
| 84 | C-124 | Lt Col K S P S Prasad                                   | 3,275,000 | 1%    | 32,750 | 32,750 | 149156            | 6/19/2009  | hdfc |
| 85 | C-125 | Mr. Vijay Kiran Agastya                                 | 2,186,000 | 1%    | 21,860 | 21,860 | 139864            | 4/9/2008   | hdfc |
| 86 | C-127 | Gp Capt kulmeet singh                                   | 2,239,000 | 1%    | 22,390 | 22,390 | 162511            | 6/4/2011   | hdfc |
| 87 | C-128 | Lt Col Srinivas                                         | 3,275,000 | 1%    | 32,750 | 32,750 | 150879            | 8/26/2009  | hdfc |
| 88 | C-129 | Mr.Eppa Venkat reddy                                    | 3,175,500 | 1%    | 31,755 | 31,755 | 147910            | 4/2/2009   | hdfc |
| 89 | C-201 | Uma Vishwanath                                          | 2,006,600 | 1%    | 20,066 | 20,066 | 160221            | 1/20/2011  | hdfc |

|     |       |                                |           |       |        |        |                   |            |      |
|-----|-------|--------------------------------|-----------|-------|--------|--------|-------------------|------------|------|
| 90  | C-203 | Mr.Vinay kumar                 | 2,555,000 | 1%    | 25,550 | 25,550 | 140706            | 5/16/2008  | hdfc |
| 91  | C-204 | Flt Lt Palivela Tejedhar       | 2,395,000 | 1%    | 23,950 | 23,955 | 159353            | 12/6/2010  | hdfc |
| 92  | C-205 | Capt D.V.Prasad                | 3,342,000 | 1%    | 33,420 | 33,420 | 153269            | 12/21/2009 | hdfc |
| 93  | C-206 | Major Sachin Annarao Nimbalkar | 3,134,000 | 1%    | 31,340 | 31,340 | 113526            | 7/13/2010  | hdfc |
| 94  | C-208 | Mr.N.V.Kishore naidu           | 2,463,000 | 1%    | 24,630 | 24,630 | 143051            | 8/26/2008  | hdfc |
| 95  | C-209 | Mr.G V R Swamy                 | 3,151,000 | 1%    | 31,510 | 31,510 | 154148            | 2/10/2010  | hdfc |
| 96  | C-210 | Capt K.R.Murthy                | 3,109,000 | 1%    | 31,090 | 31,090 | 158595            | 10/25/2010 | hdfc |
| 97  | C-211 | Mr.P.Anand kumar               | 2,433,000 | 1%    | 24,330 | 24,330 | 144748            | 10/29/2008 | hdfc |
| 98  | C-213 | Mr.Surya prakash Rao           | 3,673,000 | 1%    | 36,730 | 36,730 | 163651            | 7/8/2011   | hdfc |
| 99  | C-214 | Col Asim Kumar Ambast          | 3,090,000 | 1%    | 30,900 | 30,900 | 156759            | 7/6/2010   | hdfc |
| 100 | C-215 | Mr.Raju Rijn Singhani          | 2,433,000 | 1.25% | 30,413 | 30,413 | 166444            | 1/16/2012  | hdfc |
| 101 | C-216 | Mr.Shyam Sunder Mouray         | 2,371,000 | 1%    | 23,710 | 23,710 | 140903            | 5/24/2008  | hdfc |
| 102 | C-218 | Mr.I .Rajashekar               | 2,900,000 | 1%    | 29,000 | 29,000 | 138525            | 2/6/2008   | hdfc |
| 103 | C-219 | Mr.Phinny Vargheese            | 2,187,000 | 1%    | 21,870 | 21,870 | 137801            | 1/3/2008   | hdfc |
| 104 | C-220 | Dr.Viren Kansagara             | 2,490,000 | 1%    | 24,900 | 24,900 | 160714            | 2/17/2011  | hdfc |
| 105 | C-221 | Dr .B.shekar reddy             | 3,175,000 | 1%    | 31,750 | 31,750 | 153373            | 12/29/2009 | hdfc |
| 106 | C-224 | Lt Col O Sridhar reddy         | 2,940,000 | 1%    | 29,400 | 29,400 | 152104            | 12/29/2009 | hdfc |
| 107 | C-225 | Mr.Kapil R mehta               | 2,248,000 | 1%    | 22,480 | 22,480 | 139474            | 3/22/2008  | hdfc |
| 108 | C-228 | Capt Saiyed Nazar Ahmed        | 3,092,000 | 1%    | 30,920 | 30,920 | 156287            | 6/7/2010   | hdfc |
| 109 | C-229 | Mohd Fakruddin                 | 3,090,000 | 1%    | 30,900 | 30,900 | 153267            | 12/21/2009 | hdfc |
| 110 | C-301 | Wg Cdr Vijay Kumar             | 3,143,000 | 1%    | 31,430 | 31,430 | 151050/<br>151049 | 9/5/2009   | hdfc |
| 111 | C-302 | Mr.Vibha Bhasin                | 2,371,000 | 1%    | 23,710 | 23,710 | 154930            | 3/23/2010  | hdfc |
| 112 | C-304 | V.S.Vidya raj                  | 2,371,000 | 1%    | 23,710 | 23,710 | 145223            | 11/19/2008 | hdfc |
| 113 | C-305 | Lakshi Anand                   | 3,359,000 | 1%    | 33,590 | 33,590 | 141705            | 7/4/2008   | hdfc |
| 114 | C-306 | Mr.Venkatesh Mahadevan         | 3,175,500 | 1%    | 31,755 | 31,755 | 158827            | 11/9/2010  | hdfc |
| 115 | C-307 | G.sivarama krishna             | 2,396,000 | 1%    | 23,960 | 23,960 | 151251            | 9/15/2009  | hdfc |
| 116 | C-309 | Col Dinesh Anand               | 3,400,000 | 1%    | 34,000 | 34,000 | 152101            | 10/29/2009 | hdfc |
| 117 | C-310 | Mr.Sujit kumar Bowmick         | 3,400,000 | 1%    | 34,000 | 34,000 | 141622            | 6/30/2008  | hdfc |
| 118 | C-311 | Major P.Mallikarjun            | 2,310,000 | 1%    | 23,100 | 23,100 | 152567            | 11/19/2009 | hdfc |
| 119 | C-312 | Mrs. S.Seetha                  | 2,371,000 | 1%    | 23,710 | 23,710 | 162768            | 6/18/2011  | hdfc |
| 120 | C-315 | Mr.B.Nagabhushanam             | 2,310,000 | 1%    | 23,100 | 23,100 | 157926            | 9/9/2010   | hdfc |
| 121 | C-316 | Mr.Rajesh V mallan             | 2,186,000 | 1%    | 21,860 | 21,860 | 144132            | 10/1/2008  | hdfc |
| 122 | C-317 | Miss Ritu Chawla               | 3,067,000 | 1%    | 30,670 | 30,670 | 139957            | 4/15/2008  | hdfc |
| 123 | C-319 | Mr.Chandan Ghosh               | 2,186,000 | 1%    | 21,860 | 21,860 | 139770            | 4/3/2008   | hdfc |

|     |       |                            |           |       |        |        |                               |                       |      |
|-----|-------|----------------------------|-----------|-------|--------|--------|-------------------------------|-----------------------|------|
| 124 | C-320 | Mr.Alok Sawhney            | 2,125,000 | 1%    | 21,250 | 21,250 | 137713                        | 12/31/2007            | hdfc |
| 125 | C-321 | Lt Col J Alexander         | 3,175,000 | 1%    | 31,750 | 31,750 | 151830                        | 10/15/2009            | hdfc |
| 126 | C-322 | Maj Khwaja Sultan Ahmed    | 3,738,000 | 1.25% | 46,725 | 46,725 | 172088                        | 9/4/2012              | hdfc |
| 127 | C-324 | Mr.Jittendar sharma        | 2,818,000 | 1%    | 28,180 | 28,180 | 137715                        | 12/31/2007            | hdfc |
| 128 | C-325 | Smt K Padma & Venkat kiran | 2,433,000 | 1%    | 24,330 | 24,330 | 162785                        | 6/18/2011             | hdfc |
| 129 | C-326 | Mr.Ramsuraj singh          | 2,080,000 | 1%    | 20,800 | 20,800 | 138905                        | 2/22/2008             | hdfc |
| 130 | C-327 | Mr.Pratyush khare          | 2,080,000 | 1%    | 20,800 | 20,800 | 137803                        | 1/3/2008              | hdfc |
| 131 | C-329 | Mrs. Shalini manish jain   | 2,818,000 | 1%    | 28,180 | 28,180 | 137711                        | 12/31/2008            | hdfc |
| 132 | C-401 | Mr.A V M Devendranath      | 3,176,000 | 1%    | 31,760 | 31,760 | 151696                        | 10/9/2009             | hdfc |
| 133 | C-402 | Mrs.Alamelu Ramdas         | 2,432,000 | 1%    | 24,320 | 24,320 | 143049                        | 8/26/2008             | hdfc |
| 134 | C-403 | Mr.Amit Gupta              | 2,309,000 | 1%    | 23,090 | 23,090 | 137879                        | 1/7/2008              | hdfc |
| 135 | C-405 | Atluri durga rani          | 2,951,000 | 1%    | 29,510 | 29,510 | 141044                        | 6/2/2008              | hdfc |
| 136 | C-406 | Mrs. PadminiArun           | 3,175,500 | 1%    | 31,755 | 31,755 | 156641                        | 6/26/2010             | hdfc |
| 137 | C-408 | Mr.Sabyasachi ray          | 2,494,000 | 1%    | 24,940 | 24,940 | 139862                        | 4/9/2008              | hdfc |
| 138 | C-410 | Mr.Narinder Mohal          | 3,067,000 | 1%    | 30,670 | 30,670 | 139108                        | 3/4/2008              | hdfc |
| 139 | C-412 | Mr.Vijaya kumar            | 2,371,000 | 1%    | 23,710 | 23,710 | 162777                        | 6/18/2011             | hdfc |
| 140 | C-415 | Mr.Kaushi jena             | 2,494,000 | 1%    | 24,940 | 24,940 | 143243                        | 9/2/2008              | hdfc |
| 141 | C-416 | Mr.Srinivas Oruganti       | 2,310,000 | 1%    | 23,100 | 23,100 | 138527                        | 2/6/2008              | hdfc |
| 142 | C-417 | Mr.Ajit Knott              | 3,109,000 | 1%    | 31,090 | 31,090 | 140292                        | 4/26/2008             | hdfc |
| 143 | C-421 | Mr.Rakesh Gupta            | 3,174,000 | 1.25% | 39,675 | 39,675 | 165025                        | 10/28/2011            | hdfc |
| 144 | C-422 | Colnal Ashish Ranjan       | 3,488,000 | 1.25% | 43,600 | 43,600 | 171627                        | 8/14/2012             | hdfc |
| 145 | C-423 | Ajay Mehta                 | 3,174,000 | 1.25% | 39,675 | 39,675 | 167627                        | 3/20/2012             | hdfc |
| 146 | C-425 | V.V.S.Chaitanya            | 2,371,000 | 1%    | 23,710 | 23,710 | 140296                        | 4/26/2008             | hdfc |
| 147 | C-426 | Mr.Kamalakar Rao           | 2,310,000 | 1%    | 23,100 | 23,100 | 139472                        | 3/23/2008             | hdfc |
| 148 | C-428 | Dr Thuppala Sreedhar       | 3,400,000 | 1%    | 34,000 | 34,000 | 145068                        | 11/13/2008            | hdfc |
| 149 | C-503 | Wg Cdr Srinivasan          | 2,446,000 | 1%    | 24,460 | 24,460 | 152771                        | 11/30/2009            | hdfc |
| 150 | C-506 | Mr.Shyam kumar Dosapati    | 3,673,000 | 1%    | 36,730 | 36,730 | 159524                        | 12/15/2010            | hdfc |
| 151 | C-508 | Mr.Dibin raj               | 2,394,000 | 1.25% | 29,925 | 29,925 | 166078                        | 12/26/2011            | hdfc |
| 152 | C-509 | Mr.Rajeev Bishit           | 2,951,000 | 1%    | 29,510 | 29,510 | 139726                        | 3/31/2008             | hdfc |
| 153 | C-511 | Col Darryal                | 2,764,000 | 1%    | 27,640 | 27,640 | 163643                        | 7/29/2011             | hdfc |
| 154 | C-513 | Mr.Brijesh kumar           | 3,174,000 | 1%    | 31,740 | 31,740 | 163642                        | 7/29/2011             | hdfc |
| 155 | C-514 | Mr.George Thomas           | 3,174,000 | 1%    | 31,740 | 31,740 | 163707                        | 8/3/2011              | hdfc |
| 156 | C-516 | Flt Lt Rakesh Sharma       | 2,395,000 | 1%    | 23,950 | 23,950 | 158170/<br>169896<br>/897/898 | 04.10.10 /<br>23.2.11 | hdfc |

|     |       |                        |           |    |        |        |        |            |      |
|-----|-------|------------------------|-----------|----|--------|--------|--------|------------|------|
| 157 | C-517 | Vandan Jain            | 1,893,000 | 1% | 18,930 | 18,930 | 151829 | 10/15/2009 | hdfc |
| 158 | C-518 | Lt Col Premlal T.d.    | 3,175,500 | 1% | 31,755 | 31,755 | 153347 | 12/26/2009 | hdfc |
| 159 | C-519 | Mr.Tishi Khurana       | 2,371,000 | 1% | 23,710 | 23,710 | 140294 | 4/26/2008  | hdfc |
| 160 | C-521 | Kombara Maheendran     | 3,076,000 | 1% | 30,760 | 30,760 | 159786 | 12/28/2010 | hdfc |
| 161 | C-522 | Sudha Chandran         | 3,076,000 | 1% | 30,760 | 30,760 | 159781 | 12/28/2010 | hdfc |
| 162 | C-523 | Mrs. Shanti kumar      | 3,117,000 | 1% | 31,170 | 31,170 | 138975 | 2/27/2008  | hdfc |
| 163 | C-524 | Mr.Rohni kumar         | 3,117,000 | 1% | 31,170 | 31,170 | 139795 | 4/4/2008   | hdfc |
| 164 | C-526 | Mr.Parveen kumar singh | 2,335,000 | 1% | 23,350 | 23,350 | 156645 | 6/26/2010  | hdfc |
| 165 | C-527 | Rajesh S Kheemani      | 2,584,000 | 1% | 25,840 | 25,840 | 157572 | 8/18/2010  | hdfc |
| 166 | C-528 | Lt Cdr Madhu kiran     | 3,557,000 | 1% | 35,570 | 35,570 | 162212 | 5/14/2011  | hdfc |
| 167 | C-529 | Mr.Amrish chowdhary    | 1,845,000 | 1% | 18,450 | 18,450 | 158052 | 9/28/2010  | hdfc |

**Total:**                      487,307,350                      5,366,142    5,366,158

The turnover as per the P&L account for period up to Dec. 2012: **Rs.487307350/-**

The turnover as per the sale agreements entered into with  
customers and tax paid: **Rs.487307350/-**

Since, these are same and no variation is found no further action is warranted.

Further, Sec. 4 (7) (e) of AP VAT Act, 2005 which was in force up to **15-09-2011** says:

*"e) any dealer having opted for composition under clauses (b) or (c) or (d), purchases or receives any goods from outside the State or India or from any dealer other than a Value Added Tax dealer in the State and uses such goods in the execution of the works contracts, such dealer shall pay tax on such goods at the rates applicable to them under the Act and the value of such goods shall be excluded (from the total turnover) for the purpose of computation of turnover on which tax by way of composition at the rate of four percent (4%) is payable.;*

In the light of the above, with a presumption that generally in any construction the goods like sand, metal and bricks would be purchase from unregistered dealers or TOT dealers the purchases of the dealers have been examined. But it is found that the dealers have purchased even the sand, metal and bricks from registered VAT dealers. The details are as under:

**BRICKS:** Siri Flyash Brick Industry (TIN: 28386274659); Sai Enterprises (TIN: 28978746070); Viswakarma Enterprises (TIN: 28216192150); Sai Datta Flyash Bricks (TIN: 28488104496)

**CHIPS & STONE DUST:** Sai Vishal Enterprises (TIN: 28849300591); Sai Ram Enterprises (TIN: 28682858309)

**GRANITE:** Krupa Sai Granites (TIN: 28182102471)

**METAL:** Sai Vishal Enterprises (TIN: 28849300591); Viswakarma Enterprises (TIN: 28216192150)

**SAND & MUD:** Sai Vishal Enterprises (TIN: 28849300591); Viswakarma Enterprises (TIN: 28216192150); Sai Ram Enterprises (TIN: 28682858309); Kiran Enterprises (TIN: 28118203707)

The original Tax invoices along with the ledger copies submitted by the dealers are verified and found to be correct. But, even though the following purchases are stated to be made from the registered VAT dealers and figured in ledgers, the dealers have failed to produce original tax invoices.

| Sl. No. | Name of the Dealer      | Date of Purchase | Commodity     | Purchase Turnover |
|---------|-------------------------|------------------|---------------|-------------------|
| 1       | Sai Datta Flyash Bricks | 23-03-2011       | Bricks        | 99310             |
| 2       | Bharat Patel            | 25-03-2011       | Tiles         | 101668            |
| 3       | Viswakarma Enterprises  | 26-03-2011       | Sand          | 19750             |
| 4       | Viswakarma Enterprises  | 16-04-2011       | Bricks & Sand | 13500             |
| 6       | Viswakarma Enterprises  | 04-06-2011       | Bricks        | 33200             |
| 7       | Sai Enterprises         | 14-03-2011       | Bricks        | 133900            |
|         |                         |                  | <b>Total</b>  | <b>459538</b>     |

Since the dealers have failed to produce the original tax invoices, it is construed that these purchases are made from unregistered dealers and proposed to levy the tax under Sec. 4 (7) (e) of AP VAT Act, 2005 as per schedule rates by adding gross profit under.

|                                         |                                                   |
|-----------------------------------------|---------------------------------------------------|
| Turnover pertains to sand & bricks @ 4% | Rs. 357870                                        |
| Add 10% GP                              | Rs. 35787                                         |
| Total                                   | Rs. 393657 tax proposed @ 4% = <b>Rs. 15746/-</b> |

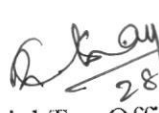
|                                 |                                                      |
|---------------------------------|------------------------------------------------------|
| Turnover pertains Tiles @ 14.5% | Rs. 101668                                           |
| Add 20% GP                      | Rs. 20333                                            |
| Total                           | Rs. 122001 tax proposed @ 14.5% = <b>Rs. 17690/-</b> |

**In the light of the above, the total tax due to the department is Rs. 33436/-**

#### **AUTHORIZATION FOR ASSESSMENT AND CONDUCTING OF ASSESSMENT:**

On perusal of the findings of the audit the Deputy Commissioner (CT) Begumpet has authorized the Commercial Tax officer, Begumpet under Rule 59 of AP VAT Rules, 2005 to conduct VAT Assessment under section 21 of APVAT Act, 2005 through authorization dated: 23-02-2013. In the light of the above it is proposed to assess the turnovers of the dealers from March' 2011 to December' 2012.

If the dealers have any objection to the above proposed assessment they are requested to submit the same within (7) days from the receipt of this notice. They are also provided with an opportunity of Personnel Hearing and they are advised to attend the office hours of any working day within these (7) days along with material evidence if any failure to respond to this notice would be construed that the dealer have no objection to offer and order will be passed the provision of APVAT Act, 2005 without any further information in this matter.

  
28/02/2013.  
Commercial Tax Officer,  
Begumpet Circle, Hyderabad.

To  
M/s Green Wood Estates,  
Plot No: 5-4-187/344, 2<sup>nd</sup> Floor,  
M.G. Road, Secunderabad.

  
28/2/2013