

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

	01	2020
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02	TIN	36547131584
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03. Name : M/s.Paramount Builders
 Address: D.No.5-4-187/3&4, 2nd Floor,
 Soham Mansion, M.G. Road,
 Secunderabad – 500 003

04.	Tax period	April'2015 to June'2017/VAT
05.	Authority passing the order or proceeding disputed.	Assessment order no.47012 (Form VAT 305) dt.05/12/2019 passed by State Tax Officer-1 (I/c), M.G. Road-S.D. Road Circle, Hyderabad.
06	Date on which the order or proceeding was Communicated.	11/12/2019
07.	(1) (a) Tax assessed	Rs.2,10,008/-
	(b) Tax disputed	Rs.2,10,008/-
	(2) Penalty / Interest disputed	NIL
08	Amount for which stay is being sought	Rs.2,10,008/-
09.	Address to which the communications may be sent to the applicant.	M/s.Paramount Builders D.No.5-4-187/3&4, 2 nd Floor, Soham Mansion, M.G. Road, Secunderabad – 500 003

For PARAMOUNT BUILDERS

Signature of the Dealer/Partner

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.2,10,008/- pending disposal of the appeal.

VERIFICATION

I _____ 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 January'2020

FOR PARAMOUNT BUILDERS
*
Partner
Signature of the Dealer(s)

Signature of the Authorised Representatives if any