

AO6246

GOVERNMENT OF TAMIL NADU
COMMERCIAL TAXES DEPARTMENT



PROCEEDINGS OF THE COMMERCIAL TAX OFFICER, MG ROAD CIRCLE
PRESENT: SRI HARISH RAO

TIN No : 36547131584

Dated: 23-02-2016

PENALTY ORDER

Sub : TGVAT Act -- M/s Paramount Builders, MG Road, Secunderabad -- Penalty
Notice -- issued -- Reply not filed -- Order -- Passed -- Reg.

Ref : 1. VAT-305 dt 30-01-2016
2. VAT-203A dt 18-02-2016

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M/s PARAMOUNT BUILDERS, MG Road, Secunderabad are the registered dealer on the rolls of CTO MG Road Circle and they are the Builders. As per the authorization of audit issued by the Deputy Commissioner (CT), Begumpet Division, the undersigned has passed the order in VAT-305 on Dt 30-01-2016 vide AAO 5503 raised a demand of Rs 11,740/-.

From the foregoing, it indicates that they have committed an offence under the Section-53(1)(i) of APVAT Act'2005 by under declaring tax of Rs. 11,740/- Hence, it is proposed to levy penalty @10% on the above tax.

Accordingly, a notice was issued and served on them for objections, In response to the notice, the assessee has filed a letter and requesting to waive the Penalty Proposed in VAT-203A. As per Section 53(1)(i) of the VAT Act they have committed an offence and they are liable to pay penalty @ 10% on the under declared Tax and it is mandatory. Hence the request of the dealer is not accepted.

In view of the above facts, Penalty order passed levying penalty @10% under Sec.53(1)(i) of APVAT Act'2005 as under.

TAX
Rs.11,740/-

PENALTY @10%
Rs. 1,174/-

The amount of Rs. 1,174/- towards Demand is raised. Failure to made the payment will result in recovery proceedings under the VAT Act'2005.

THE PROOF OF PAYMENT OF THE AMOUNT SPECIFIED AT "A" ABOVE TOGETHER WITH DUPLICATE COPY OF THIS ORDER AND PAYMENT BOXES COMPLETED SHALL BE SUBMITTED WITHIN THE SPECIFIED TIME LIMIT.

An appeal order against this order can be filed before the Appellate Deputy Commissioner within (30) days of receipt of this order.

[Signature]
COMMERCIAL TAX OFFICER
MG ROAD CIRCLE

M/s Paramount Builders, Sec'bad