5-4-187/3&4, II floor, MG Road,
Secunderabad – 500 003.
Phone: +91-40-66335551

ALPINE ESTATES

To, ASST COMMISSIONER
The ~~State Tax Officer - I (I/c)~~,
M.G. Road – S.D. Road Circle,
Hyderabad.

Date: 07-02-2020.

Subject: Written objections to your notice for assessment of VAT.
Reference: Your notice dated 07.02.2020 bearing no. TIN No. 36635086045 VAT/Audit, issued to M/s. Alpine Estates.

Sir/Madam,

In reply to your above referred notice, please note the following:

1. Alpine Estates has undertaken only one project since its inception. The project consist of 280 flats spread over 3 blocks (A, B & C). The land was fully owned by the firm.
2. The development of the project was completed in phases from 2010 to 2011. Occupancy certificate for A block was received on 01-11-2010, block B on 09-04-2010 and block C on 23-03-2011.
3. Copies of occupancy certificate are enclosed herein.
4. Assessment of value added tax for the period upto March 2012 was completed and order received on 30-07-2012. The shortfall of Rs. 11,362/- was paid. All sales made prior to March, 2012 was scrutinized and form to be in order. Copy of the AO is enclosed herein.
5. Details for the period subsequent to April, 2012 are given herein.
6. Details of payment of VAT for the 280 flats has been divided into 3 parts as follows:
    a. 196 flats sold and sale deeds registered by March 2012 where VAT has been paid and verified in the assessment order of 2012.
    b. 8 no. of flats that were sold before receipt of occupancy certificate. Details of VAT paid for these flats has been enclosed as Annexure – A.
    c. 76 no. of flats that were sold after receipt of occupancy certificate and sale deeds registered after March 2012. VAT is not payable for these flats as, after receipt of occupancy certificate there is no element of 'works contract' and as such the sale is of immovable property. However, on several occasions the SRO refused to register sale deeds for sales made after obtaining OC without payment of VAT. To avoid unnecessary litigation VAT has been paid at the time of registration of all sale deeds, even though they were not liable for such a payment. Details of such payments are given in Annexure – B.
7. Soft copy of books of accounts, cash book from 01-04-2012 till 30-06-2017 are enclosed herein. Please note all our purchases are from dealers registered under VAT including building material like sand, cement blocks, metal, RMC, etc.
8. Also, we are enclosing herewith our IT Returns for the financial years 2012-13, 2013-14 & 2014-15, 2015-16 & 2016-17.
9. Permission letter issued by GHMC.

We are willing to provide any further information or documents that you may require.

Thank You.
Yours sincerely,
For ALPINE ESTATES

Authorised Signatory.

Assistant Commissioner (ST) * M.G. Road-S.D. Road Circle, *
RECEIVED
Sig....14/2/2020....

ALPINF ESTATES ::

VAT PAID REPORT FOR THE FLATS SOLD AFTER OCCUPANCY CERTIFICATE FROM 1.4.2012 TO 31.03.2015

PREPARED BY : K SATYANARAYANA

DATE : 07.02.2020

Unit	Buyer Name	OC DATE	Booking Date	Registration Done	SaleDeedDt	Net Sale Consideration	VAT Paid	chqno	chqdate	VAT Return Month	VAT Return Year
A418	M.S. Anamika	01-11-2010	03-10-2011	Yes	19-05-2012	2,991,000	38,488	169763	03.05.2012	5	2012
A118	Kumaragurubaran Nagaswamy	01-11-2010	30-12-2011	Yes	02-06-2012	4,008,180	54,745	166803	04.02.2012	2	2012
A503	Mrs. Preethi	01-11-2010	14-01-2012	Yes	04-07-2012	2,444,828	31,250	168022	30.04.2012	4	2012
A413	Lalitha Agarwal & Deepa Agarwa	01-11-2010	23-03-2012	Yes	17-05-2012	3,621,874	49,232	169709	03.05.2012	5	2012
A309	Valal Devi Prasad	01-11-2010	20-04-2012	Yes	08-08-2012	3,676,075	47,732	171487	06.08.2012	8	2012
A513	Mr.Sanjay Kumar Nag & Mrs.Bha	01-11-2010	22-06-2012	Yes	31-07-2012	3,725,000	52,925	171249	24.07.2012	7	2012
A315	Jaladurgam Shiva Kumar	01-11-2010	30-06-2012	Yes	13-09-2012	3,982,066	54,750	172159	05.09.12	9	2012
A110	Mr.Hitesh Bhardwaj & Mrs.Sanda	01-11-2010	18-07-2012	Yes	09-05-2012	3,540,625	45,951	172090	03.09.12	9	2012
A415	Mr.Aftab Hussain Mohammed	01-11-2010	31-07-2012	Yes	17-09-2012	3,724,825	49,232	172336	17.09.12	9	2012
A407	Mr.Bhagavathula Pavan Kumar	01-11-2010	06-08-2012	Yes	24-09-2012	3.555,100	47,850	172442	21.09.12	9	2012
A208	Mr.Guduru Surya Prakash &,Shali	01-11-2010	15-09-2012	Yes	27-11-2012	3,818,575	47,732	868315	21/11/2012	11	2012
A311	Bangala Ganesh	01-11-2010	15-09-2012	Yes	26-10-2012	3,858,372	49,233	173040	26.10.12	10	2012
A511	Dipendra Bowmick	01-11-2010	18-09-2012	Yes	23-01-2013	3.724.825	49.233	791775	29.10.12	11	2012
A209	Sasmita Misra & Sanjay Kumar Pa	01-11-2010	25-12-2012	Yes	03-09-2013	4,000,000	50,000	562321	03-09-2013	3	2013
A314	Mr & Mrs J Alwyn	01-11-2010	02-01-2013	Yes	25-02-2013	3,885,786	50,153	471	25.02.2013	2	2013
A206	Mr. Bhaskar Rao	01-11-2010	20-02-2013	Yes	22-08-2013	2,960,000	47,500	52325	20.08.2013	8	2013
A210	Mr.Kota Srinivas	01-11-2010	20-02-2013	Yes	22-08-2013	3.895.170	47.500	52325	20.08.2013	8	2013
A115	Mr.Mohan Krishna	01-11-2010	31-03-2013	Yes	24-05-2013	3,938,625	49,233	825	25.05.2013	5	2013
A409	Mr.Balaji Madabhushi	01-11-2010	31-03-2013	Yes	08-07-2013	3,800,000	47,500	378121	08.08.2013	8	2013
A416	Mr.Maheswaran B Sanavaram	01-11-2010	13-04-2013	Yes	05-09-2013	3,818,575	48,623	690	03.05.2013	5	2013
A408	Mr.Santosh Takalkar	01-11-2010	24-04-2013	Yes	06-05-2013	3.800.000	47.500	982	01.06.2013	6	2013
A410	A.Divya Keerthi	01-11-2010	02-05-2013	Yes	08-08-2013	3,800,000	47,500	52321	06.08.2013	8	2013
A109	Cowkur.Mohan Krishna	01-11-2010	31-05-2013	Yes	22-07-2013	3,818,575	47,732	52317	22.07.2013	7	2013
A308	Smt Renuka Tuljapurkar	01-11-2010	28-06-2013	Yes	10-11-2013	3,782,035	51,295	790	10-09-2013	10	2013
A508	Mr B .Mokshaveer Bhovare	01-11-2010	29-06-2013	Yes	30-08-2013	3,751,608	49,959	52332	29.08.2013	8	2013
A512	Mr Kuldeep Deshpande	01-11-2010	30-06-2013	Yes	19-09-2013	3,869,720	51,519	544	18.09.2013	9	2013
A116	Mr G.Subramanyam	01-11-2010	08-08-2013	Yes	22-08-2013	4,122,400	54,875	52327	20.08.2013	8	2013

A510	Mr.Vineet Gera	01-11-2010	15-08-2013	Yes	19-11-2013	4,317,000	53,963	972	18.11.2013	11	2013
A514	Mr. Bijus Pillai & Mrs Garima G	01-11-2010	23-08-2013	Yes	10-08-2013	4,124,375	51,555	751	25/09/2013	9	2013
A509	Mrs Neeru Mr Sanjay Kakkar	01-11-2010	05-10-2013	Yes	03-05-2014	3,868,986	52,203	1451	03.03.2014	3	2014
A507	Amardeep Pandey	01-11-2010	31-10-2013	Yes	03-03-2014	3,798,950	51,375	1446	01.03.2014	3	2014
A515	Mr Mandar Shastri	01-11-2010	12-11-2013	Yes	28-01-2014	3,990,654	53,841	1417	28.01.2014	1	2014
A516	Mrs. Momin Farzanna Abdullah	01-11-2010	23-01-2015	Yes	13-03-2015	3,962,500	49,531	transfer	14.03.2015	3	2015
B114	Vasundara Desai	09-04-2010	30-04-2010	Yes	22-04-2015	3,000,700	37,509				
B120	Mrs.S Thiruveni	09-04-2010	10-07-2010	Yes	30-08-2013	2,975,000	37,188	52331	29.08.2013	8	2013
B118	S.Vengal Rao	09-04-2010	04-06-2012	Yes	18-06-2013	2,586,025	32,325	1038	12.06.2013	6	2013
B513	Mr.Uttam kumar Nayek & Rosy S	09-04-2010	12-06-2012	Yes	17-10-2012	4,118,450	53,418	171661	11.12.2012	8	2012
B117	Haripriya Jaya kumar & P.R.S.Na	09-04-2010	30-08-2012	Yes	31-10-2012	2,154,300	29,106	835382/173097	01.11.12	11	2012
B517	Mr .M Nagarjunudu	09-04-2010	07-05-2013	Yes	17-07-2013	3,842,300	48,029	52311	15.07.2013	7	2013
B415	Mr.Sanjay Kumar Panda & Archa	09-04-2010	14-05-2013	Yes	06-05-2013	3,900,000	48,750	37595	01.06.2013	6	2013
B520	Abid Ali Mohammed	09-04-2010	13-08-2013	Yes	16-09-2013	4,092,063	58,263	536	14.09.2013	9	2013
B508	Mr J Srinivas Rao	09-04-2010	12-10-2013	Yes	20-12-2013	3,923,462	52,938	1112	20.12.2013	12	2013
B512	Vanajakshi Nair	09-04-2010	29-10-2013	Yes	16-12-2013	4,169,450	56,250	1085	16.12.2013	12	2013
B515	C. Jyothirmayee & M.V Rangaraj	09-04-2010	07-11-2013	Yes	12-11-2013	3,957,857	53,398	1051	10.12.2013	12	2013
B522	Ms. Anupam Mitra	09-04-2010	08-08-2014	Yes	09-11-2014	4,430,000	55,375	2050	09-10-2014	9	2014
B518	Ms. Shruti Gupta	09-04-2010	10-09-2014	Yes	13-11-2014	4,235,000	53,859	2113	20-11-2014	11	2014
C503	Arundhathi Chatterjee	22-03-2011	20-04-2011	Yes	01-05-2012	3,486,872	43,750	166217	03.01.2012	1	2012
C205	A. Nelson	22-03-2011	23-03-2012	Yes	28-04-2012	3,525,391	47,858	169315	27.04.12	4	2012
C210	Dasari Siva Kumar	22-03-2011	23-03-2012	Yes	25-08-2012	3,673,437	49,513	171796	25.08.2012	8	2012
C206	Vankadaru Ravi Kumar	22-03-2011	31-03-2012	Yes	25-05-2012	4.045.400	52.500	169921	23.05.12	5	2012
C501	P.Jeevan Joshi	22 03 2011	28 05 2012	Yes	13-07 2012	3,676,075	46,842	170923	11.07.2012	7	2012
C403	Mr.P.Joshi Manohar & Mrs Saroja	22-03-2011	29-05-2012	Yes	17-05-2013	3,618,600	46,108	745	10.05.2013	5	2013
C211	Dr.Surinder Safaya	22-03-2011	31-05-2012	Yes	21-06-2012	2,300,000	28,750	170422	20.06.12	6	2012
C405	Mr P V Ravi Kiran	22-03-2011	31-05-2012	Yes	07-06-2012	3.619.680	52.238	170688	02.07.2012	7	2012
C105	Mr.Surya Prakash Soni & Poonam	22-03-2011	14 06 2012	Yes	14-06-2013	3,653,577	46,983	1037	12.062013	6	2013
C502	R.Gokulnath	22-03-2011	08-08-2012	Yes	18-10-2012	3.428.323	46.233	162911	18.10.12	10	2012
C109	Dr.Jeldi Hemachandran & Mrs.En	22-03-2011	21 08 2012	Yes	20-10-2012	3,498,925	45,376	162913	17.10.12	10	2012
C509	Mr.Vuppala Satyanarayana	22-03-2011	15-09-2012	Yes	11-09-2012	2,929,875	37,483	173100	29.10.12	11	2012
C311	Mr.Sankaram Kasturi	22-03-2011	19-10-2012	Yes	31-10-2012	3,782,950	47,732	173098	31/10/2012	11	2012
C207	Mr.Naveen Jayachandra Harris	22-03-2011	12-11-2012	Yes	16-01-2013	4,198,400	52,480	922748	18.01.13	12	2012
C407	Mr N L Rama seshu	22-03-2011	02-12-2012	Yes	30-03-2013	2,398,400	30,980	503	30.03.2013	3	2013

C410	Venkata Ravi Peketi.	22-03-2011	26-01-2013	Yes	14-02-2013	3,800,000	47,500	143	12.02.13	2	2013
C108	M.Naveen	22-03-2011	15-02-2013	Yes	03-02-2013	4,000,300	50,000	CASH	03-02-2013	3	2013
C408	Kaluroju Sridhar Babu	22-03-2011	21-03-2013	Yes	04-06-2013	3,818,750	47,734	503	30.03.2013	3	2013
C110	HariMehta	22-03-2011	29-03-2013	Yes	30-03-2013	2,700,000	33,750	503	30.03.2013	3	2013
C111	Anand Mehta	22-03-2011	29-03-2013	Yes	30-03-2013	2,700,000	33,750	503	30.03.2013	3	2013
C107	M.Prema Yeddula	22-03-2011	08-04-2013	Yes	24-05-2013	2,991,715	37,480	826	22.05.2013	5	2013
C505	Mr S.Sreekanth	22-03-2011	17-04-2013	Yes	17-05-2013	3,395,330	43,750	772	15.05.2013	5	2013
C506	Mr.Samir Christopher Hartnett	22-03-2011	03-05-2013	No	14-03-2015	4,135,875	51,698	transfer	12.03.2015	3	2015
C411	K.Aruna Latha	22-03-2011	11-06-2013	Yes	20-08-2013	3,781,875	51,295	52324	19.08.2013	8	2013
C208	Mr.B Srinivasa Charyulu	22-03-2011	13-06-2013	Yes	21-08-2013	3,781,885	51,295	52323	16.08.2013	8	2013
C310	Mrs .V Kanaka Durgamba	22-03-2011	28-06-2013	Yes	28-10-2013	3,752,580	49,959	833	26./10/2013	10	2013
C508	Mr. Mohit Chandna	22-03-2011	30-06-2013	Yes	27-09-2013	3,710,635	51,295	550	25/09/2013	9	2013
C510	Anand Ramchander Parsa	22-03-2011	23-07-2013	Yes	20-03-2014	2,503,575	31,295	1528	24.03.2014	3	2014
C511	Mr Venkat Ramana Rao	22-03-2011	12-10-2013	Yes	16-12-2013	3,802,887	51,313	1110	16.12.2013	12	2013
C507	Dr T.Gangadhara Rao	22-03-2011	31-10-2013	Yes	02-07-2014	4,262,200	57,500	1435	05.02.2014	2	2014
	TOTAL					**276,334,423**	**3,602,558**				

ALPINE ESTATES ::

VAT PAID REPORT FOR THE FLATS SOLD BEFORE OCCUPANCY CERTIFICATE FROM 1.4.2012 TO 31.03.2015

PREPARED BY : K SATYANARAYANA

DATE : 07.02.2020

Unit	Buyer Name	OC DATE	Booking Date	Registration Done	SaleDeedDt	Net Sale Consideration	VAT Paid	chqno	chqdate	VAT Return Month	VAT Return Year
A519	K.Mohammed Rafi	01-11-2010	28-02-2008	Yes	22-08-2013	4,268,000	53,350	52326	20.08.2013	8	2013
A113	Dr.R.Saritha & Mr.R.Venkata Rat	01-11-2010	20-03-2008	Yes	23-11-2012	3,585,250	45,863	868314	19.11.12	11	2012
A108	Palle Pratap Reddy	01-11-2010	10-07-2010	Yes	30-08-2013	3,996,700	49,959	52330	29.08.2013	8	2013
B202	Beena B. Mehta	09-04-2010	10-05-2007	Yes	31-03-2015	4,623,375	57,792	1816	31-03-2015	3	2015
B424	Mr. Mayur Yogesh Shah	09-04-2010	15-05-2007	Yes	28-05-2012	2,600,000	43,422	169406	21.04.2012	4	2012
B523	Amaresh	09-04-2010	30-06-2007	Yes	15-05-2014	2,396,700	45,000	52356	14-05-2014	9	2014
C301	Mr Palle Sanjeev Reddy	22-03-2011	10-07-2010	Yes	31-05-2012	3,580,000	60,759	170005	30.05.2012	5	2012
C209	B.P.K. Patro	22-03-2011	22-01-2011	Yes	04-07-2012	3,365,142	35,000	163759	06.08.2011	8	2011
	TOTAL					**28,415,167**	**391,145**				

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] 22/3/11

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] 22/03/2011

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.

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

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

9/4/2010

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/G3/294/2006-07 | 2122   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).

2/11/10

for COMMISSIONER,
Greater Hyderabad Municipal Corporation

1/11/10

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.

AAO NO 36452

GOVERNMENT OF ANDHRA PRADESH
COMMERCIAL TAXES DEPARTMENT

FORM VAT 305

ASSESSMENT OF VALUE ADDED TAX
[See Rule 25 (5)]

Date	Month	Year
30	07	2012

01.Tax Office Address:
CTO,S.D.Road circle
R.S.Brothers, 4th floor
Ameerpet,Hyderabad.

02.TIN 2 8 6 3 5 0 8 6 0 4 5

03.Name: M/s. ALPINE ESTATES
ADDRESS: 5-4-187/3, MG ROAD, SECUNDERABD .

Upon Examination of your records on 27-06-2012 and the issue of Form VAT 305A dt:21-07-2012 served on 23-07-2012 the correct amount of VAT under the provisions of APVAT Act 2005 has been determined as follows.
*This has resulted from :-
1. Your reply dt. 28-07-2012 filed in this office on 28-07-2012
2. Deputy Commissioner(CT) Begumpet Division, Authorisation of assessment Dt: 21-07-2012

The total amount payable by you is explained below..

Tax Period	Particulars (input tax/ Output tax)	Tax Declared/ Net credit Or Refund Claimed	Tax Found To be due/	Tax over Declared Due to dealer	Tax under Declared Due to Dept.	Total Due To Tax Department
February 2009 to March 2012	**Output tax**				**11,362**	**11,362**

Total amount due to Tax Department **Rs.11362-00**

Explanation for the above proposals.

A notice in Form VAT 304 dated 21.05.2012 was issued to them on the authorization of DC (CT) Begumpet Division requesting to produce all their VAT records and business accounts. They are registered dealers under the provisions of AP VAT Act and assesses on the rolls of CTO M.G Road circle. They are Developers of Residential Apartments w.e.f 1-2-2009. They are paying tax under the provisions of 4 (7) (d) of AP VAT Act 2005 Sri M Jaya PRakash, Manager, Finance & Accounts, of the firm was present at the time of visit and requested time for production of books of accounts.

Subsequently they have produced following books of accounts on 30-6-2012 as under:

1 Copies of VAT returns
2 VAT payment particulars
3 Purchase ledgers along with TIN Nos.
4 Balance sheets and P & L Accounts for 2008-09 to 2010-11
5 Purchase ledgers (material wise) from 2008 to 2012
6 Customers ledgers from 2008 to 2012
7 Details of purchases made from non-VAT dealers.

The books of accounts produced were verified and found the following discrepancies.

'1. They have made purchases of building material from non-VAT dealers and not paid the differential tax under clause (e) of sub-section (7) of Section (4), of AP VAT Act 2005. The clause (e) of sub-section (7) of section 4 reads as under:

> " 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 VAT 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."

The differential taxes payable by the dealers under the above provision is worked out as under:

a) **For the year 2009-10**

Non-VAT Purchase Turnovers taxable @ 4%	Tax due	(-Less)Tax paid @ 1%	Balance payable
Rs.4950 =00	Rs.198=00	Rs. 49=00	**Rs. 149=00**

Non-VAT Purchase Turnovers taxable @ 14.5%	Tax due	(-Less)Tax paid @ 1%	Balance payable
Rs.13161=00	Rs.1908=00	Rs. 131=00	**Rs.1777 =00**

b) **For the year 2010-11**

Non-VAT Purchase Turnovers taxable @ 4%	Tax due	(-Less)Tax paid @ 1%	Balance payable
Rs.54545 =00	Rs.2182=00	Rs. 545=00	Rs. 1637=00

Non-VAT Purchase Turnovers taxable @ 14.5%	Tax due	(-Less)Tax paid @ 1%	Balance payable
Rs 53479=00	Rs.7754=00	Rs. 535=00	Rs.7219=00

c) **For the year 2011-12**

Non-VAT Purchase Turnovers taxable @ 4%	Tax due	(-Less)Tax paid @ 1%	Balance payable
Rs.4010 =00	Rs.160=00	Rs. 40=00	Rs. 120=00

Non-VAT Purchase Turnovers taxable @ 14.5%	Tax due	(-Less)Tax paid @ 1%	Balance payable
Rs.3410=00	Rs.494=00	Rs. 34=00	Rs.460=00

Tax proposed to levy on non-VAT purchases for the above tax period Rs. 11,362=00

In view of the above, their assessment for the tax period from Feb 2009 to March 2012 is proposed to be completed under the provisions of the AP VAT Act 2005 as under:

Tax proposed to levy on non-VAT Purchases for the above tax period Rs. 11,362=00

Accordingly a Show Cause Notice in Form VAT 305A dated 21-07-2012 was issued to them proposing to complete the final assessment providing reasonable opportunity of (7) days to file their written objections if any. The 305A dt: 21-07-2012 was acknowledged by the dealers on 23-07-2012.

In response to the notice in form VAT 305 A dt. 21-7-2012, they have filed a letter dt. 28-7-2012 and admitted the tax liability of Rs. 11,362=00. They have paid the tax by way of cheque as detailed below:

Cheq.No.	Date	Name of the Bank	Amt.Rs.
623221	28-07-2012	HDFC BANK	11,362=00

In view of the above, their assessment for the tax period from Feb. 2009 to March 2012 is completed levying the tax of **Rs.11,362-00** as proposed in the VAT 305A dt:21-7-2012 under the provisions of the APVAT Act 2005.

From the foregoing it indicates that the dealer has committed an offence under the provisions of APVAT Act,2005 and the penalty proceeding as per the provisions of APVAT Act will be issued separately.

* A the amount of **Rs. –NIL–** shall be paid within 30 days of receipt of this order. Failure to make the payment will result in recovery proceedings under the APVAT Act 2005.

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

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

DY COMMERCIAL TAX OFFICER,
S.D.ROAD CIRCLE, HYDERABAD

GOVERNMENT OF ANDHRA PRADESH
COMMERCIAL TAXES DEPARTMENT

NOTICE FOR PENALTY TO A VAT DEALER **FORM VAT 203A**

01., Tax Office Address: **Commercial Tax Officer,** **S.D. Road Circle, 4th Floor,** **Pavani Prestige,** **Ameerpet, Hyderabad.**	Date 30	Month 07	Year 2012

02	TIN	2	8	6	3	5	0	8	6	0	4	5

03. Name M/s. ALPINE ESTATES
Address: 5-4-187/3, MG ROAD, SECUNDERABD

Tax Office records indicate that you have committed the following offence, which is punishable under the provisions of AP VAT Act 2005

M/s Alpine Estates, Secunderabad are registered dealers under APVAT Act with Commercial Tax Officer M.G.Road Circle. The business premises of the dealers visited by the DCTO, S.D.Road on 27-06-2012 on authorization issued by the Deputy Commissioner (CT) Begumpet devision. They are Developers of Residential Apartments. The assessment of Value Added Tax was completed by issuing Form VAT 305 dated 30-07-2012 for the tax period from February'2009 to March'2012 .As per the assessment order the dealer under declared tax of **Rs. 11,362-00** due to Department.

Therefore, it is proposed to levy penalty under section 53(1)(i) as the dealer committed the offence.

Accordingly, it is proposed that you are liable to pay **Rs.1136 -00** as penalty at **10%** on tax of **Rs.11,362-00** which was due.

Therefore, you are requested to pay the above penalty or file reply within 10 days from the date of this notice failing which the above proposed penalty will be confirmed without any further notice in the matter.

DEPUTY COMMERCIAL TAX OFFICER
S.D. ROAD CIRCLE: HYDERABAD.

PROCEEDINGS OF THE MUNICIPAL COMMISSIONER - KAPRA MUNICIPALITY, R.R.DIST.

Present: Sri S.Rama Narayana Reddy, B.Tech

Proc.No.BA/G3/294/2006-07, Date: 29-03-2007

Sub:- **KAPRA MUNICIPALITY** - Town Planning Section – Building Permission for construction of Residential Building with Stilt + 5 upper floors viz., Block A, B and C in, Survey.No.1/1, 2/1/1(P) and 191 (P) of Mallapur village - Proceedings - Issued - Regarding.

Ref:- Letter No. 14013/P4/Plg /HUDA/2006, date 23-03-2007 along with Plans received from the Vice-Chairman, HUDA.

* * * * *

ORDER:

Sanction is hereby accorded for the construction Residential Building with Stilt +5 floors Block-A, Block-B and Block-C as per the plans enclosed under the provisions of Andhra Pradesh Municipalities Act, 1965 and Andhra Pradesh Urban Areas (Development) Act, 1975, subject to the conditions as mentioned below.

1. The building plans shall be sanctioned by the locally authority in conformity with the technically approved by HUDA.

2. The applicant/developer/Builder shall scrupulously follow the instruction of the Government vide Memo No.1933/II/97-1 M.A., dated 18-06-2007 i.e. ensure the ownership and ceiling clearance aspect of the site under reference are in order before sanctioning and releasing the technically approved plans

3. Flat Nos. A-101, A-102, A-103, A-104, A-105, A-106, A-116, A-117, A-118, A-119 in Block-A, B-101, B-113, B-114, B-115, B-116, B-117, B-118, B-119, B-120, B-121, B-122, B-123, B-124, B-125 in Block-B , C-101, C-103, C-104, C-105, C-106 and C-107 in Block-C in First Floor and amenities block shop 2 in Ground Floor have been mortgaged to Kapra Municipality. The mortgaged flats will be released after occupancy certificate is obtained by the builder/developer.

4. The building plans technically approved by HUDA is valid for a period of (3) years from the date of issue of this letter if the work is commenced with in the on year from the date of issue.

5. The water supply, drainage and sewerage disposal system to be provided/ facilitated to the proposed building should be at the satisfaction of Municipality and shall ensure the following.

   (i) The location of water supply source and sewerage disposal source are located at appropriate distance within the site preferably at 100 feet distance so as to avoid contamination.

   (ii) The depth of the bore and size shall be limited to the minimum depth and size of existing nearby bore well. Water shall be disinfected by adding hypo-solution to maintain 0.3 to 0.4 p.m. of residual chlorine in the sump/over head tank.

Contd....2

(iii) If main municipal drains exist in vicinity of site, insist on connect the treated sewerage to main existing drain by laying a sewer pipe of diameter ranging from 200mm to 300mm.

(iv) In case where such municipal drain does not exists, insist on connecting the treated sewerage over flow to a natural drain or nala with a sewer pipe of diameter 150 mm.

(v) Before allowing the over flow mentioned in (iii) &. (iv) Above, ensure the sewerage of the proposed building is invariable let into a common septic tank constructed on as per ISI standards and specifications (isi) code n0.247o of 1985 (annexure-1)and constructed with a fixed contact bed, duly covered and ventilated for primary treatment, no effluent/drainage over flows on the road of public place.

(vi) To prevent chokage of sewers/drains the last inspection chamber within the site/premises shall be provided with safety pads/gates.

(vii) The party should clean the septic tank periodically by themselves, and cart away the sludge, etc., to an un-objectionable place.

(viii) All the above will be supervised and inspected by the municipal officials concerned for compliance during the construction stage.

(ix) Since eventually the public sewerage and water supply system are expected to be systematically added/extended by the Hyderabad Metropolitan Water Supply & Sewerage Board to the out laying areas of Hyderabad, the proposed building owners shall pay proportionate pro-rate charges to Hyderabad Metropolitan Water Supply & Sewerage Board for the above facilities as and when demanded by the Hyderabad Metropolitan Water Supply & Sewerage Board.

6. The applicant should obey the conditions and pay the pro-rate charges, which may be imposed, for regularization of the layout in terms of G.O.M.S. No.367 M.A, dated 12-7-1988.

7. The party has to construct the building/complex strictly as per the plans technically approved by HUDA and sanctioned by municipality. No deviations, misuse or violations of set backs, common parking floor/stilt floor parking/violations and other balcony projections will not be allowed.

8. The Builder/Developer should commence the work after submission of Clearance Certificate from Director General, A.P., and Fire Service Department.

9. The applicant should follow all fire safety requirements in accordance with the "National Building code 1983".

10. The applicant should plant sufficient no. of trees and maintain them in the periphery of the site and along the abutting roads, as avenue plantation to the extent of the site at a distance of 4.0m. between each tree.

11. The builder shall obtain fit for Occupancy Certificate from the Kapra Municipality, only after:-

(i) The proposed building is completed in accordance with the technically approved building plans and sanctioned by the municipality.

Contd....3

(ii) After complying all the conditions from SI. No. (6) to (10) as stated above.

(iii) After complying the conditions with regard to water supply and sewerage disposal systems as mentioned in condition no. 5(i) to the satisfaction of the local authority.

(iv) After issuing "fit-for occupancy certificate" by the municipality as required under G.O.Ms. No. 248 M.A, dated 23-05-1996.

12. The builder/developer should display a board at a prominent place at the site, which shall show the plan and specify the conditions mentioned in this proceedings, so as to facilitate the public in the matter.

13. The applicant is responsible for structural safety and the safety requirement in accordance with the National Building Code of 1993.

14. The applicant shall develop the Rainwater Harvesting structures in the site under reference as per the brochure enclosed.

15. The applicant should erect temporary structure to avoid spilling of materials outside the plot during construction to stop environmental pollution, to ensure safety and security of the pedestrians and neighbors.

16. The applicant should make provisions for erection of transformer and garbage house within the premises.

17. The applicant, builder, developer should not keep their construction materials / debris on public roads.

18. The applicant should ensure to submit a compliance report to HUDA soon after completion of first roof slab and then all the roofs are laid so as to enable to permit him to proceed further after inspection of site.

18. The stilt floor should be exclusive used for parking of vehicles without any partition walls and rolling shutters and the same should not be converted or misused for any other purpose at any time in future.

20. The copy of the sanctioned plan should be displayed at the construction site for the purpose of public view and for official inspections.

21. The construction should be made strictly in accordance with the sanctioned plan and if any modifications are necessary prior approval should be obtained from HUDA and municipality.

22. The applicant/ builder shall obtain a clearance from the A.P Fire Services department for proposed apartment complex as required under the provisions of A.P Fire Services Act 1994.

23. The applicant/builder/Contractor shall obtain a risks insurance policy certificate for the construction period as required under the provisions of G.O.Ms.No.541 M.A, dated 17-11-2000.

24. Top priority to be given for **WATER HARVESTING STRUCTURE and** works to be undertaken as per plan approved.

25. This permission does not bar any public agency including HUDA/HADA/CDA to acquired the lands for public purpose as per law.

Contd....4

ADDITIONAL CONDITIONS:

a) The Owner/Developers shall ensure the safety of construction Workers.
b) The Owner/Developers shall ensure a comprehensive insurance policy or construction workers for the duration of construction.
c) In large projects where it is proposed to temporarily house the construction workers on the site, proper hygienic temporary shelter with drinking water and sanitary measures shall be provided.
d) The Owner/Developers shall be responsible for the safety of construction workers.
e) If in case above said conditions are not adhered, HUDA/Local Authority can withdraw the said permission.

The owner/developer shall be responsible to provide all necessary Fire Fighting installations as stipulated in National Building Code of India, 2005 like;

26. To provide one entry and one exit to the premises with a minimum width of 4.5 mtrs and height clearance of 5 mtrs.

27. Provide Fire resistant swing door for the collapsible lifts in all floors.

28. Provide Generator, as alternate source of electric supply.

29. Emergency Lighting in the corridor/common passages and staircases.

30. Two numbers water type fire extinguishers for every 600 Sq. Mtrs of floor area with minimum of four numbers fire extinguishers per floor and 5 kgs. DCP extinguishers minimum 2 Nos. each at Generator and Transformer area shall be provide as per. **I.S.I.** specification No. 2190-1992.

31. Manually operated and alarm system in the entire buildings;

32. Separate Underground static water storage tank capacity of 25.000. lits Capacity.

33. Separate Terrace tank of 25,000 lits capacity for Residential buildings.

34. Hose Reel, Down Comer.

35. Automatic Sprinkler system is to be provided if the basement area exceeds 200 Sq.mtrs.

36. Electrical wiring and installation shall be certified by the electrical engineers to ensure electrical fire safety;

37. Transformers shall be protected with 4 hours rating fire resistant constructions as per Rule 15 (e) of A.P. Apartments (Promotion of construction and ownership) rules, 1987.

Contd....5

38. To create a joint open spaces with the neighboring building/premises for maneuverability of fire vehicles. No parking or any constructions shall be made in setbacks area.
39. The applicant/Developer has to fulfill all the conditions as per G.O. Ms. No.86 M.A., dated 03-03-2006, G.O. Ms. No.171 M.A., dated 19-04-2006 and G.O. Ms. No.621 M.A., dated 623 M.A., dated 01-12-2006.

29/3/07.

COMMISSIONER
KAPRA MUNICIPALITY, R.R.DIST.

To

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

Copy Submitted to the Vice-Chairman, HUDA for favour of kind information.