PROCEEDINGS OF THE APPELLATE DEPUTY COMMISSIONER(CT), PUNJAGUTTA DIVISION, HYDERABAD

PRESENT: SMT. Y. SUNITHA,

ADC Order No.280 Date of hearing:13-02-2019
Stay Application R.No.46/2018-19 Date of order :14-02-2019
in Appeal No.BV/86/2018-19

Sub:- APPEALS – TVAT Act – M/s Serene Constructions LLP, , Hyderabad – Appeal filed against the orders of the Deputy Commercial Tax Officer, Bowenpally Circle, Hyderabad – Assessment for the tax periods 2015-16 to 2016-17 – Stay petition heard - Stay rejected – Orders issued – Regarding.

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M/s Serene Constructions LLP, Hyderabad (TIN: 36570317033), the appellant herein, filed an appeal against the assessment orders dated 08-05-2018 (AAO No.27156) passed by the Deputy Commercial Tax Officer, Bowenpally Circle, Hyderabad (hereinafter referred to as the Audit Officer) for the tax periods falling under the years 2015-16 to 2016-17 under the TVAT Act. The appellant also filed a petition in Form APP 406 seeking stay of collection of the disputed tax of ₹5,08,808/-.

Sri M. Ramachandra Murthy, Chartered Accountant and Authorised Representative of the appellant appeared and argued the case reiterating the contentions as set-forth in the grounds of appeal and pleaded for stay of collection of the disputed tax.

I have heard the Authorised Representative and gone through his contentions as well as the contents of the impugned orders. The dispute involved in the present appeal is as to the determination of turnovers made by the Audit Officer relatable to receipts on account of the execution of works contract in that while the Audit Officer determined the turnovers of the appellant under Section 4(7)(a) of the TVAT Act read with Rule 17(1)(g) of the TVAT Rules by allowing a standard deduction at 30% towards labour and services, the claim of the appellant is that they are eligible for deductions towards labour and services as per the books fo account and also eligible for input tax credit at 75%. But, however, the appellant except raising contentions, failed to contradict the findings of the Assessing Authority with supporting documentary evidence and to support their contentions. For these reasons, I do not find any case to grant stay of collection of the disputed tax of ₹5,08,808/- and accordingly the stay petition is rejected.

APPELLATE DY.COMMISSIONER(CT),
PUNJAGUTTA DIVISION, HYDERABAD.

To
The Appellants.
Copy to the Dy.Commercial Tax Officer, Bowenpally Circle, Hyd.
Copy to the Commercial Tax Officer, M.G..Road Circle, Hyderabad.
Copy to the Dy.Commissioner(CT), Begumpet Division, Hyderabad.
Copy submitted to the Additional Commissioner(CT) Legal, and Joint Commissioner(CT), Legal, Hyderabad.

NOTE: A Revision Petition against this order lies to the Joint Commissioner(CT) Legal, Telangana, Hyderabad within (30 Thirty days) from the date of receipt of this order.