Charged Accountant, Edinial Education Murthy Apapolis (sur A nor auchaent gamest tot hodge am teet om emonoch avode alt to tribook agla knowler gladal 202-mio I in notherhedian to mode Commercial Tax Officer, Bowenpally Circle, Hyderabad. adi ya bassaq 8105.20.8 batab 205.1AV mod akabio mamsana a 1920m samparavi A Countestant Learning of a Division Dynamical dated, 142,2019 Cherott amiliard distribution of the Appellane Deputy. J. rioddy gysennun 17. 7 collings Second Head of s andon ? estaded leading antwolfer oth directal baseling beet sensit surprised IN V. (alut han all club asserting historical and the Star pention in the case of Medicine Community of going section 215 preparent from my earn! Initiating to paralesimmed sail () the Additional Commercial of the cold 6107-E0-80 pom() or senstruttoro of ocasions, prograpalit beed and manufactual THE RECOUNTY bloo indefent ago are as as as H MILKINKA MURTHA A LUTHER AMOUNT OF OR OWNER.

Flat No.303, ASHOKA SCINTILLA H.No.3-6-520, Opp. Malabar Gold, Himayalhnagar Main Road, Hyderabad -500 029 Tel.:040-40248935 / 46

M.RAMACHANDRA MURTHY CHARTERED ACCOUNT ANT

Dated 08-03-2019

The Additional Commissioner (CT).Legal, (O) of the Commissioner of Commercial Taxes, Nampally, Hyderabad

1118

Sub: - - Filing the Stay petition in the case of M/s Serene Constructions LLP, Sec;bad - For the year 2015-16 and 2016-17/VAT -Regarding.

Please find enclosed herewith the following appeal papers:

I. Form APP 406 2 copies.

2. Grounds of Appeal 2 copies.

3. Appeal dismissed Order No.280 passed by the Appellate Deputy Commissioner (CT) Punjagutta Division, Hyderabad, dated. 14.2.2019

along with Xerox copy.

4. Iwo copies of assessment order in Form VAT 305 dated. 8.05.2018 passed by the Commercial Tax Officer, Bowenpally Circle, Hyderabad.

5.Form of Authorization in Form-565.

kindly acknowledge receipt of the above documents and post the appeal for hearing.

Thanking you.

Yours sincerely,

M. Ramachandra Murthy (Thartered Accountant,

25

APPLICATION FOR STAY OF COLLECTION OF DISPUTED TAX

[Under Section 31(2) & 33(6)] [See Rule 39(1)]

01. Appeal Office Address:To,The Addl. Commissioner (CT) Legal,O/o the Commissioner of Commercial Taxes,Nampally, Hyderabad

		Date	Month	Year		
			03	2019		
)2	TIN 3657		0317033			

03. Name : M/s. Serene Constructions LLP

Address: 5-4-187, 3&4, 2nd Floor,

Soham Mansion, M.G. Road,

Secunderabad.

04.	Tax period	2015-16 and 2016-17/VAT			
05.	Authority passing the order or proceeding	Stay rejection order dt.14/02/2019			
	disputed.	passed by Appellate Dy. Commissioner (CT),			
		Punjagutta Division, Hyderabad.			
06	Date on which the order or proceeding was Communicated.	16/02/2019			
07.	(1) (a) Tax assessed	Rs.5,58,808/-			
	(b) Tax disputed	Rs.5,58,808/-			
	(2) Penalty / Interest disputed	NIL			
08	Amount for which stay is being sought	Rs.5,08,808/-			
09.	Address to which the communications may be sent to the applicant.	M/s. Serene Constructions LLP 5-4-187, 3&4, 2 nd Floor,			
	Sent to the application	Soham Mansion, M.G. Road,			
		Secunderabad.			

Signature of the Dealer(s)
Signature of the Authorised Representatives if any

10. GROUNDS OF REVISION

- 1.) The appellant submits that substantial question of facts and law 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 Appellate Dy. Commissioner (CT), has not properly considered all the grounds of appeal and arbitrarily dismissed the stay petition filed before him. The main appeal is pending for disposal.
- 4.) The grounds that are stated in the main appeal may kindly be read as grounds of this application.

Hence it is just and necessary that the Addl. Commissioner (CT) Legal may be pleased to grant stay of collection of the disputed tax of Rs.5,08,808/- pending disposal of the appeal.

VERIFICATION

I, SoHAH Modi Parkers 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 March'2019

Signature of the Dealer(s)

Signature of the Authorised Representatives if any

For SERENA CONSTRUCTIONS LLP

APPLICATION FOR STAY OF COLLECTION OF DISPUTED TAX

[Under Section 31(2) & 33(6)] [See Rule 39(1)]

			Date	Month	Year
11. Appeal Office Address: To, The Addl. Commissioner (CT) Legal, O/o the Commissioner of Commercial Taxes, Nampally, Hyderabad				03	2019
lampany, rryderabad	02 TIN 36570317033				
03. Name: M/s. Serene Constructions LLP Address: 5-4-187, 3&4, 2 nd Floor,					

Soham Mansion, M.G. Road,
Secunderabad.

O4. Tax period

O5. Authority passing the order or proceeding disputed.

Stay rejection order dt.14/02/2019 passed by Appellate Dy. Commissioner

passed by Appellate Dy. Commissioner (CT), Punjagutta Division, Hyderabad. 06 Date on which the order or proceeding was 16/02/2019 Communicated. 07. (1) (a) Tax assessed Rs.5,58,808/-(b) Tax disputed Rs.5,58,808/-(2) Penalty / Interest disputed NIL 08 Amount for which stay is being sought Rs.5,08,808/-Address to which the communications may be M/s. Serene Constructions LLP sent to the applicant. 5-4-187, 3&4, 2nd Floor, Soham Mansion, M.G. Road, Secunderabad.

Signature of the Dealer(s)

Signature of the Authorised Representatives if any

10. GROUNDS OF REVISION

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VERIFICATION

I, Soffer Modi Parker 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 March'2019

Signature of the Dealer(s)

Signature of the Authorised Representatives if any

PROCEEDINGS OF THE APPER Y COMMISSIONER(CT), PUNJAGUTTA DA

PRESENT:

ADC Order No.280

aring: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.

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 The appellant also filed a petition in 2016-17 under the TVAT Act. Form APP 406 seeking stay of collection of the disputed tax of ₹5,08,808/-.

Ramachandra Murthy, Chartered Accountant 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.