

E-Receipt**TG Cyber Treasury-epayment of Taxes**

Bank Reference No	CKI9249583
Transaction date & time	22/03/2019 07:06:22 PM
challanno	1900177060
deptcode	2303
depttransid	36190322357513
Head of Account	0040001020005000000NVN
Amount	Rs.54041.00 /-
Transaction Status	Success

Request for online payment

Account	MHPL	Bank	SBI
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S. No.	Company/Firm	Towards	Amount	Paid	Remarks
1.	Serene Constructions	VAT - Disputed Tax F.Y. 2015-16 & 2016-17	54,041	☒ Yes ☐ No	

	Prepared by	Accounts Manager	MD
Name:	Vinay Chandra	ABRIN VASA Sarma	
Sign:	<i>[Signature]</i>	<i>[Signature]</i>	
Date:		20 MAR 2019	



Soham Sir,

Total Demand As per AO	Rs.	5,58,808-00
Stay Petetion Granted by AJC		1,67,642-00
Paid through VAT 200	- 50,000-00	
Predeposit	-63,601-00	1,13,601-00 (Total Paid)
Net Payable		<u>54,041-00</u>

Encl: Challan:

Modi Housing Pvt Ltd
5-4-187/3 & 4, II Floor,
Soham Mansion, M.G. Road,
Secunderabad - 500 003.
State Name : Telangana, Code : 36
E-Mail : info@modiproperties.com

Bank Payment Voucher

No. : BP-1

Dated : 21-Mar-2019

Particulars	Amount
Account : Statutory Payments (Serene Constructions LLP)	54,041.00
Through : SBH A/c No : 62448278364	
On Account of : Being transfered towards VAT payment of Serene construction for Apr15 to mar-17 on their behalf.	
Amount (in words) : Indian Rupees Fifty Four Thousand Forty One Only	
	₹ 54,041.00



Prepared by: keerthi

Receiver's Signature

**e-PayOrder Details****e-PayOrder Number**

CKI9249583

Debit Status

Pending Authorization

22-Mar-2019**Telangana Cyber Treasury****SANGEETHA****54041.00****00000062448278364****TREASURY HYDERABAD****Authorizer 1****"CKI9249583"****1900177060****Counterfoil Description**

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Transaction Type

Real Time Payments

Debit Account Details**Account No.**

00000062448278364

Branch**Amount**

TREASURY HYDERABAD

54041.00

Credit Account Details**Beneficiary Name**

Telangana Cyber Treasury

Other Details**Label****Value****Department Code**

2303

Department Transid

DDO Code

Head of account

Remitters Name

Department Transid

DDO Code

36190322357513

25002303013

0040001020005000000NVN

SERENE

CONSTRUCTIONS LLP

36190322357513

25002303013

Commercial Taxes Department, Govt. of Telangana
Receipt for e-PAYMENT

CTD Transaction
ID : 36190321899652

Type of TAX : VAT

TIN : 36570317033

Name of the Firm : SERENE CONSTRUCTIONS LLP

Tax Purpose : Disputed Tax Demand Paid before ADC
(Admission)

Tax Period : Apr,2015-Mar,2017

Amount : 54041.00

Head of Account : 0040001020005000000NVN

Bank Name : SBI

Bank

Acknowledgement null

Number :

Challan Number : 1900176310

Bank Status : PENDING

Date Of Payment : 21-03-2019

COMMERCIAL TAXES DEPARTMENT
 Government of Telangana

REGISTRATION RETURNS PAYMENTS e-WAYBILLS/C, F FORMS CDSC/EDSC VAT-250 REPORTS FORMS CHANGE PASSWORD

Revise Return - Clarification CDSC Help/Templates eC Form Help

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DCB REPORT

TIN/GRN 36570317033

 Act

Enterprise SERENE CONSTRUCTIONS LLP

Division/Circle BEGUMPET / M.G.ROAD

(- Credit)

S.No	Month & Year	Input Tax(Rs.)	Output Tax(Rs.)	VAT Adj. to CST(Rs.)	Refund(Rs.)	Demand(Rs.)	Collection(Rs.)	Balance for the Month(Rs.)	Balance up to the month(Rs.)
1	092015	0	0	0	0	0	0	0	0
2	102015	0	0	0	0	0	0	0	0
3	112015	0	0	0	0	0	0	0	0
4	122015	0	0	0	0	0	0	0	0
5	012016	0	0	0	0	0	0	0	0
6	022016	0	36000	0	0	36000	36000	0	0
7	032016	0	0	0	0	0	0	0	0
8	042016	0	0	0	0	0	0	0	0
9	052016	0	0	0	0	0	0	0	0
10	062016	0	0	0	0	0	0	0	0

11	072016	0	0	0	0	0	0	0	0
12	082016	0	0	0	0	0	0	0	0
13	092016	0	0	0	0	0	0	0	0
14	102016	0	0	0	0	0	0	0	0
15	112016	0	0	0	0	0	0	0	0
16	122016	0	14400	0	0	14400	14000	400	400
17	012017	0	0	0	0	0	0	0	400
18	022017	0	0	0	0	0	0	0	400
19	032017	0	0	0	0	0	0	0	400
20	042017	0	0	0	0	0	0	0	400
21	052017	0	0	0	0	0	0	0	400
22	062017	0	0	0	0	0	0	0	400

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**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT**

PROCEEDINGS OF THE ADDITIONAL COMMISSIONER (ST)
OFFICE OF THE COMMISSIONER OF STATE TAX,
TELANGANA STATE, HYDERABAD

PRESENT: SRI U. SREENIVASULU, M.SC (Ag)

ACO No.257/2019

CCT's Ref No. LIII(1)/124/2019

Date:16-03-2019

Sub: Stay Petition – TVAT Act, 2005 – Stay Petition filed by M/s. Serene Constructions LLP, Secunderabad – For the tax period 2015-16 and 2016-17 – Stay petition filed for stay of collection of disputed tax – Personal Hearing allowed – Dealer availed personal hearing – Orders issued – Regarding.

- Ref:-**
1. DCTO, Bowenpally Circle VAT assessment order in AAO No.27156, dt:08-05-2018.
 2. AJC (ST), Punjagutta Division in Order No.280 in Appeal No. BV/86/2018-19, dated 14-02-2019.
 3. Stay Application in Form APP 406, dated 08-03-2019 filed by the dealer.
 4. Hearing Notice in CCT's Ref T.S L.III(1)/124/2019, dt.11-03-2019.

ORDER:

M/s. Serene Constructions LLP, Secunderabad are registered dealers and assessee on the rolls of Assistant Commissioner (ST), M.G. Road Circle, Begumpet Division ('AC' for short). Vide reference 1st cited, the Deputy Commercial Tax Officer, Bowenpally Circle ('DCTO' for short) has passed order for the tax period 2015-16 and 2016-17 and confirmed disputed tax of Rs.5,08,808/-.

Aggrieved by the orders passed by the DCTO the dealer preferred an appeal before the Appellate Joint Commissioner (ST), Punjagutta Division ('AJC' for short) contesting the order. Vide the reference 2nd cited, the AJC has rejected the stay petition in Order No.280 in Appeal No. BV/86/2018-19, dated:14.02.2019. Aggrieved by the order passed by the AJC the dealer now filed stay petition before undersigned seeking stay of collection of disputed tax i.e., Rs.5,08,808/-.

Accordingly, personal hearing was allowed to represent the case. Sri M. Ramachandra Murthy, Chartered Accountant and Authorized Representative ('AR' for short) of the dealer availed personal hearing on 12-03-2019 and argued the case on the following grounds which reproduced below:

Appellant submits that the appellant as developer entered into a Memorandum of Understanding (MoU) with Modi Farm House (Hyderabad) LLP (for short MFHLLP) on 31-05-2015 as vendor or owner of land for the construction of the cottage/villa on the farm land admeasuring about 1000 Sq. ft. as per the specifications of Annexure-C to the MOU. Coy of MoU is filed as Annexure-1. The appellant has declared a turnover of Rs. 7,20,000 and 2,88,000/- towards 5% turnover in Form VAT 200 returns filed by the appellant during the years 2015-16 and 2016-17 respectively.

agreement the appellant is the developer of the project and sellers of the villas/flats to the purchasers.

In pursuance of this MOU appellant has received advances of Rs. 7,20,000/- and Rs. 47,85,500/- including Rs. 7,20,00 of 2015-16 and Rs. 2,88,000 of 2016-17 from MFHLLP during the years 2015-16 and 2016-17 respectively and recorded the same in the P & L Account of the appellant for the said two years. In the notice the advance amount received during the year was proposed to be assessed under Section 4 (7) (a) of the VAT act after allowing standard deduction of 30% read with Rule 17 (h) of the Act and levying tax @14.5% on the balance amount as taxable turnover as the appellant not file Form VAT 250. Appellant has completed only one villa and sold the same for Rs. 7,99,920/- vide invoice no. SCLLP/1/2015-16 dated 19-02-2016 including VAT of Rs. 36,000/- @ 5% to M/s Dr. Tejal Modi & Mr. Soham Modi, Jubilee Hills, Hyderabad as purchaser which is collected and paid along with returns.

Appellant submits that it is the subcontractor to the main contractor i.e. MFHLLP and intended to opt to pay tax under Section 4 (7) (b) of the Act by way of composition @5% on the total amount received or receivable towards the execution of works contract. In view of payment of tax under this sub-section appellant has charged VAT 5% only on the invoice and paid the same. Appellant has recorded all the purchases and paid tax @5% only on the invoice raised on the sale of villa as intended to pay tax under Section 4 (7) (b) only.

In the assessment order the assessing authority confirmed the proposal of levy of tax on the receipts as per P & L account for the years 2015-16 and 2016-17 after deducting 30% towards standard deduction under Section 4 (7) (a) read with Rule 17 (h) of the Act as the appellant could not file Form VAT 250 for levy of tax under Section 4 (7) (b). Appellant submits that it has maintained all books of account and the turnovers were extracted by the learned DCTO from the P & L account of the appellant. This proves that the appellant has maintained all books of account in which case the learned DCTO ought to have assessed the turnover under Section 4 (7) (a) of the Act by levying tax on the value of goods at the time of incorporation at the rates applicable to the goods under the Act by allowing eligible input tax credit to the extent of 75% of the tax paid on the goods purchased as per Rule 17 (1) (b). Appellant submits that the assessment order passed by the DCTO on standard method under Rule 17 (1) (g) is highly illegal and is therefore liable to be set aside.

Thus, the appellant has requested to grant stay of collection of disputed tax.

I have examined the impugned orders and the contentions of the appellant put forth in the grounds of appeal. Without expressing any opinion on the merits of the case, I feel it just and proper to grant stay of collection of **70%** of the disputed tax out of the total disputed tax of Rs.5,58,808/- on a condition that the appellant petitioner shall pay **30%** of the disputed tax i.e. Rs.1,67,642/- within (10) days from the date of receipt of this order with a direction that the assessee will be given credit of amounts, if any, already paid by them at the time of filing of appeal. The stay will be in force till disposal of the appeal by the AJC, Punjagutta Division, Hyderabad.

5,58,808 - 30% = 1,67,642.00

Less: payments:
predeposit - 63,601.00

Less: paid through val-200

1,04,041.00
50,000.00

payable.

54,041.00

**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT**

AAO NO 27156

FORM: VAT 305

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

Date	Month	Year
08	05	2018

Tax Office Address:
Commercial Tax Office
Bowenpally Circle, 6Th floor,
Pavani Prestaige, Ameerpet
Hyderabad-18

TIN	3	6	5	7	0	3	1	7	0	3	3
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Name : M/s. SERENE CONSTRUCTIONS LLP

Address: 5-4-187/3 AND 4 2ND FLOOR, SOHAM MANSION M.G.ROAD

Sub: - IS VAT Act, 2005 –M/s. Serene Constructions LLP –TIN 36570317033
Audit conducted – Assessment proposed- Show Cause Notice - Issued –
Objection Called for – Objection Received – Considered – Orders Passed.

- Ref: - 1) This office Audit Notice in Form 304 Dt: 03-02-2018.
2) Authorization ADM 1B No:2018013104803255193401 DT 31-01-2018
Issued by Deputy Commissioner (CT), Begumpet Division for
completion of assessment order by audit.
3) Authorization ADM 1C No:2018021604803255193402 DT 16-02-2018
Issued by Deputy Commissioner (CT), Begumpet Division for
completion of assessment order by audit.
4) This office Form VAT 305A notice dated: 16-02-2018.
5) The reply of the dealers dated: 22-02-2018.
6) Personal Hearing dated: 27-03-2018.

ORDER:

M/S Serene Constructions L.P., M.G. Road, Secunderabad, are registered dealers on the rolls of CTO M.G. Road, circle, with TIN 36570317033 w.e.f. 01.09.2015, and are doing business of construction and selling of Flats.

As per the authorization of the Deputy Commissioner (CT), Begumpet Division, in Form ADM 1B, dated 31-01-2018, a notice in Form VAT 304, dated 03-02-2018 i.e Notification for Scrutiny of Accounts of VAT was issued to the dealer and requested them to produce books of accounts for the tax period 2015-16 to 2016-17. Having received the same, the dealer produced the following for scrutiny.

1. Copies of P & L account and Balance Sheets for years:
2015-16 and 2016-17.

Verified the same with reference to the Turnovers reported in Monthly VAT 200 returns and found the following turnovers:

TURNOVERS REPORTED AS PER VAT 200 RETURNS:

Sl. No	Year	Exempt Sale Turnover	1% Sale Turnover	5% Sale Turnover	Total Turnover
1	2015-16	0	0	720000	720000
2	2016-17	0	0	288000	288000

SALE RECEIPTS REPORTED IN P & L ACCOUNTS :

Sl. No	Year	Total Receipts as per P & L A/c
1	2015-16	720000
2	2016-17	4505500

2015-16

The dealer did not file Form VAT 250. Hence assessed the dealer under Section 4(7)(a) of the TS VAT Act by levying tax on value of goods at the time of incorporation as specified in Schedule V @ 14.5% on total consideration received subject to such deduction as may be prescribed Rule 17 (h) of TS VAT Rules. (Standard Deduction)

Total Receipts as per P & L accounts -- Rs. 7,20,000 = 00

Less: Admissible Standard deductions	-- Rs. 2,16,000 = 00
@ 30 % Of gross receipts.	
Taxable turnover	-- Rs. 5,04,000 = 00

Tax levied on Rs. 5,04,000 = 00 @ 14.5%	-- Rs. 73,080 = 00
Tax Paid along with monthly VAT returns	-- Rs. 0 = 00
Balance to be paid	-- Rs. 73,080 = 00

2016-17

The dealer did not filed Form VAT 250. Hence assessed the dealer under Section 4(7)(a) of the TS VAT Act by levying tax on value of goods at the time of incorporation as specified in Schedule V @ 14.5% on total consideration received subject to such deduction as may be prescribed Rule 17(h) of TS VAT Rules. (Standard Deduction)

Total Receipts as per P & L accounts	-- Rs. 47,85,500 = 00
Less: Admissible Standard deductions	-- Rs. 14,35,650 = 00
@ 30 % Of gross receipts.	
Taxable turnover	-- Rs. 33,49,850 = 00

Tax levied on Rs. 33,49,850 = 00 @ 14.5%	-- Rs. 4,85,728 = 00
Tax Paid along with monthly VAT returns	-- Rs. 0 = 00
Balance to be paid	-- Rs. 4,85,728 = 00

In view of the above findings the final year wise tax liability is worked out as under:

Sl. No.	Year	Tax under declared
1	2015-16	73,080=00
2	2016-17	4,85,728=00
	Total	5,58,808=00

TOTAL TAX DUE TO DEPARTMENT **Rs 5,58,808-00**

Accordingly a Show Cause notice Dt.16-02-2018 was issued to the dealer with request to file their objections with documentary evidence before the under signed within (7) days of receipt of the Show Cause notice. The Show Cause notice was served on the dealer on 17-02-2018.

Having received the said Show Cause notice, the dealer filed reply Dt.22-02-2018, and requested for (30) days of time to file the reply. Accordingly the time was also granted to them.

On 27-03-2018, a personal hearing was also provided to them. Mr.M. JayaPrakash, Manager Finance and accounts of the firm appeared. During the personal hearing the authorized person appeared has stated that, the advances amount of Rs. 45,05,500-00 represents only land value before the development & construction of cottages, there is no construction work has done to till date. But as seen from the documents produced in VAT 200 returns and the P & L Accounts it is observed that, the dealer did not file Form VAT 250 to levy tax under section 4(7) (b). Therefore, the contention of the dealer putforth before the under signed is not relevant to the issue of the file. Hence not considered. The final assessment under VAT for the period is completed confirming the Turnovers of the Show Cause as under:

Tax levied	Rs.5,58,808-00
Tax paid with	
VAT 200 return	<u>Rs. 50,000-00</u>
Balance	<u>Rs.5,08,808-00</u>

TOTAL TAX DUE TO DEPARTMENT **Rs.5,08,808-00**

The amount of **Rs.5,08,808-00** shall be paid within 30 days of the receipt of this order. Failure to make the payment will result in recovery proceedings under the TS VAT Act, 2005.

Since this is a case of clear under declaration of tax, penalty proceedings are initiated separately as per the provisions of TS VAT Act. 2005.

Deputy Commercial Tax Officer,
Bowenpally Circle, Hyderabad

BOWENPALLY CIRCLE

DEQUET DIVISION

HYDERABAD

Note: An appeal against these orders can be filed before ADC, C.T. Punjagutta, Office of the Commissioner of Commercial Taxes, Opp: Gandhi Bhavan, Nampally, Hyderabad within (30) days.