

AAO. NO: 93

GOVERNMENT OF TELANGANA  
STATE TAXES DEPARTMENT

FORM VAT 203

DEMAND FOR PENALTY TO A VAT DEALER

Date Month Year

03 01 2019

01. Tax Office Address:

O/o. Asst. Commissioner (ST),  
M.G. Road - S.D. Road Circle,  
Begumpet Division.  
4<sup>th</sup> Floor, Pavani Plaza,  
Ameerpet, Hyderabad.

02. TIN 3 6 7 9 0 5 7 1 7 8 9

03. Name & address of the dealer.

Name : M/s. Summit Builders.

Address : 5/4/187/3 and 4, M.G.Road, Soham Mansion, Secunderabad – 500 003.

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

M/s. Summit Builders, Secunderabad are registered dealers under Telangana VAT Act, 2005 with Asst. Commissioner (ST), M.G. Road - S.D. Road Circle. The assessment of Value Added Tax was completed by issuing Form VAT 305 dated. 17-12-2018 for the tax period from 2013-14 to 2017-18 (Upto June 2017). As per the assessment order arrived an under declared tax of **Rs. 6,81,171-00 due** to Department.

Therefore, it is proposed to levy a penalty @ 25% under section 53 (1) (ii) of Telangana VAT Act, 2005 on under declared tax of **Rs. 6,81,171-00** which comes to **Rs. 1,70,293-00**.

Accordingly a Penalty show cause notice in Form VAT 203A dt: 21-12-2018 was issued and sent by RPAD on 21.12.2018 inviting their written objections, if any, against the proposed penalty. The dealer has received the penalty show cause notice on 27.12.2018. In response to the notice the dealer has not filed any objections till date. Hence, it is construed that they do not have any objections to the penalty proposed in the show cause notice.

In view of the above, the proposed penalty of **Rs. 1,70,293-00** is hereby confirmed and orders are passed under the provisions of the Telangana VAT Act 2005.

The dealer is requested to pay the amount of **Rs. 1,70,293-00** within (30) days of receipt of this order, failing which recovery proceedings will be initiated under Telangana VAT Act 2005.

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

Assistant Commissioner (ST),  
M.G. Road - S.D. Road Circle,  
Begumpet Division, Hyderabad.