

From  
M/s. Summit Builders,  
D.No.5-4-187/3&4,  
Soham Mansion, M.G. Road,  
Secunderabad - 500 003.

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

Sir,

Sub: TVAT Act' 2005- Filing of appeal in the case of M/s. Summit Builders, Secunderabad - For the year 2013-14 to 2017-15 (upto June'2017)/Penalty - Stay Petition filed - Intimation - Reg.

Ref: Stay petition filed on 09/04/2019.

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It is submitted that against the penalty order passed by the AC(ST), M.G. Road - S.D. Road Circle, Hyderabad under TVAT Act, we have filed appeal before the Hon'ble Appellate Dy. Commissioner (CT), Punjagutta Division, Hyderabad and also filed application for stay of collection of the disputed penalty.

In this connection it is submitted that stay petition was rejected by ADC (CT), Punjagutta Division, Hyderabad vide his order dated 25/03/2019. Aggrieved by the said stay rejection order we have filed second stay application before the Hon'ble Addl. Commissioner (CT) Legal, Hyderabad on 09/04/2019.

'In this connection we submit that the Honourable High Court of AP in its decision in WP No.39378 of 2012 dated 25.2.2013 in the case of Katuri Medical College and Hospitals, Guntur District Vs CTO, Lalapet Circle, Guntur (22 TTR 163) held as follows:-

"The basis of the principle in M/s. Anab-E-Shahi Wines case is that if recoveries of disputed tax or penalty are made where stay application is



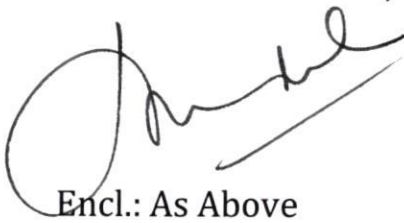
pending before the appellate authorities, the appeal itself would be rendered infructuous and that the assessee who is aggrieved by an order of assessment has been given a statutory right of appeal which cannot be rendered infructuous by being forced to pay the disputed tax or penalty pending the appeal. We see no reason why the said principle cannot be extended to a situation where the first appellate authority rejects the stay application and a reversion is preferred by the assessee before the revisional authority seeking stay of the disputed tax and penalty. We see no statutory basis for the circular issued by the CCT dated 11.3.1996 and are of the view that the Commissioner had no jurisdiction to issue the said circular and thereby restrict or interfere with the exercise of the revisional jurisdiction by the revisional authorities."

In view of the above binding decision, we request your good self to kindly keep in abeyance collection of penalty till the disposal of the revision application by the revisional authority. We are herewith filing copy of revision application duly showing the acknowledgment from the office of the revisional authority.'

Thanking you,

Yours truly

for Summit Builders,



Encl.: As Above