

0/c
M.RAMACHANDRA MURTHY
CHARTERED ACCOUNTANT

Flat No.303, *ASHOKASCINTILLA
H.No.3-6-520, Opp. To Malbar Gold Show Room
Himayathnagar Main Road,
Hyderabad -500 029
Tel.:040-40248935 / 36

To,
The Appellate Dy. Commissioner (CT)
Punjagutta Division,
Hyderabad.

Sir,

Sub: Appeals – Appeal before the ADC (CT), Punjagutta Division,
Hyderabad – Notice for hearing on Admission of Appeal– Issued –
Reply submitted - Reg.

Ref: 1) Appeal Petition of M/s. Summit Builders, Secunderabad for the
assessment year 2013-14 to 2017-18 (upto June'2017) under
TVAT Act filed on 16/01/2018.

2) Appeal No in A.R.No. B/104/2018 dated 01/07/2019.

We submit that we are issued a check memo notice dated 01/07/2019 stating that as the appeal fee and the proof of payment of 12.5% of the difference of the tax assessed and tax admitted not realized in ~~the~~ account of appellant. In this regard we submit that, the appellant has paid 12.5% disputed tax of Rs.44,892 and Rs.40,255 totaling to Rs. 85,147/- and also paid appeal fee of Rs.1,000/-. Copies of the e-payment challans of above payments along with bank statement are enclosed for your reference

In view of the above submissions we request you to kindly admit the appeal and post the appeal for hearing.

Thanking you,

Yours sincerely,

M.Ramachandra Murthy,
Chartered Accountant.

Encl.: As Above





17/5 SUMMIT BUILDERS-
 YEAR: 2013-14 TO 2017-18/VAT
 (upto June 2019)
 D.O. filing
 16/11/2019

Date : 25 Mar 2019
 Account Number : 00000062448036298
 Description : CA-CAMPAGN-NOV15=>25-NON-PER
 Name : MODI PROPERTIES PVT LTD
 Currency : INR
 Corporate Address : 5-4-187/3,4
 II FLOOR
 MG ROAD
 SECUNDERABAD
 TELANGANA-500003

Branch : TREASURY HYDERABAD(20916)
 Rate of Interest (% p.a.) : 16.7%
 IFS Code : SBIN0020916
 Book Balance : 226068.15
 Available Balance : 226068.15
 Hold Value : 0.00
 MOD Balance : 0.00
 Uncleared Amount : 0.00
 Balance as on 1 Jan 2019 : 2,31,421.15

Account Statement from 1 Jan 2019 to 25 Mar 2019

Txn Date	Value Date	Description	Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
16/01/2019	16/01/2019	TO TRANSFER-INB-	1900032567CKI287719 3 TRANSFER TO 33864828288 TELANGANA STATE CYBER /	99922	44,892.00		1,86,529.15
16/01/2019	16/01/2019	TO TRANSFER-INB-	1900032548CKI287640 4 TRANSFER TO 33864828288 TELANGANA STATE CYBER /	99922	1,000.00		1,85,529.15
16/01/2019	16/01/2019	TO TRANSFER-INB-	1900032530CKI287524 4 TRANSFER TO 33864828288 TELANGANA STATE CYBER /	99922	40,255.00		1,45,274.15
23/01/2019	23/01/2019	TO TRANSFER-INB CBEC TAX PAYMENT-	000534762022 CKI3689081 TRANSFER TO 30441899499 SERVICE TAX -INB /	99922	1,000.00		1,44,274.15
25/01/2019	25/01/2019	TO TRANSFER-INB-	1900052672CKI386646 7 TRANSFER TO 33864828288 TELANGANA STATE CYBER /	99922	1,000.00		1,43,274.15
25/01/2019	25/01/2019	TO TRANSFER-INB-	1900052636CKI386319 0 TRANSFER TO 33864828288 TELANGANA STATE CYBER /	99922	11,223.00		1,32,051.15
25/01/2019	25/01/2019	TO TRANSFER-INB-	1900052607CKI386031 6 TRANSFER TO 33864828288 TELANGANA STATE CYBER /	99922	10,064.00		1,21,987.15
29/01/2019	29/01/2019	BY TRANSFER- NEFT*YESB0000413*N029190 193408009*MODISOHAM HUF*-	TRANSFER FROM 3199420044306 /	4430		1,336.00	1,23,323.15
01/02/2019	01/02/2019	BY CLEARING / CHEQUE-YES BY CLEARING-111154	/ 111154	10476		86,147.00	2,09,476.15

Txn Date	Value Date	Description	Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
11/02/2019	11/02/2019	TO TRANSFER-INB CBEC TAX PAYMENT-	000534770702 CKI5173561 TRANSFER TO 30441899499 SERVICE TAX -INB /	99922	3,520.00		2,05,950.15
16/02/2019	16/02/2019	BY CLEARING / CHEQUE-YES BY CLEARING-111159	/ 111159	10476		22,287.00	2,28,237.15
25/02/2019	25/02/2019	BY CLEARING / CHEQUE-YES BY CLEARING-589491	/ 589491	10476		2,000.00	2,30,237.15
25/02/2019	25/02/2019	TO TRANSFER-INB CBEC TAX PAYMENT-	000534774687 CKI6068509 TRANSFER TO 30441899499 SERVICE TAX -INB /	99922	3,520.00		2,26,717.15
25/02/2019	25/02/2019	TO TRANSFER-INB CBEC TAX PAYMENT-	000534774517 CKI6067417 TRANSFER TO 30441899499 SERVICE TAX -INB /	99922	1,400.00		2,25,317.15
25/02/2019	25/02/2019	TO TRANSFER-INB CBEC TAX PAYMENT-	000534774334 CKI6066802 TRANSFER TO 30441899499 SERVICE TAX -INB /	99922	500.00		2,24,817.15
12/03/2019	12/03/2019	A/C Keeping Chgs--	/	99999	649.00		2,24,168.15
13/03/2019	13/03/2019	BY CLEARING / CHEQUE-IDB BY CLEARING-35763	/ 35763	10476		1,900.00	2,26,068.15

**This is a computer generated statement and does not require a signature.

From:

M/s. Summit Builders,

D.No S-4-187/3&4,

Soham Mansion, M.G. Road,

Secunderabad - 500 003.

To,

The Commercial Tax Officer,

M.G. Road - S.D. Road Circle,

Hyderabad.

Sir,

Aggrieved by the assessment order in Form VAT 308 dated 17/12/2018 passed by the Commercial Tax Officer, M.G. Road- S.D. Road Circle for the years 2013-14 to 2017-18 (upto June 2017) under the provisions of TVAT Act, 2005, we are filing appeal before the Appellate Dy. Commissioner (CI), Punjagutta Division, Hyderabad. As required by the second Proviso under Section 31(1) of the said Act, we are issuing crossed Demand Draft/e-Payment Challan for Rs.85,14/- towards 12.5% of the disputed tax. Please acknowledge receipt of the same.

Yours truly

for Summit Builders

1905032530

1900032567

Encl: e-Payment Challan No. 1900032548 dated 16/01/2019



COMMERCIAL TAXES DEPARTMENT

Government of Andhra Pradesh

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

CTD Transaction ID	190112199880
Type of TAX	VAT
TIN	28790571789
Name of the Firm	SUMMIT BUILDERS
Tax Purpose	Disputed Tax Demand Paid before ADC (Admission)
Tax Period	Apr 2013-Mar 2014
Amount	40255.00
Head of Account	0040001020005000000NVN
Bank Name	SBI
Bank Acknowledgement Number	null
Challan Number	1900025787
Bank Status	Pending
Date Of Payment	12-01-2019

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

CTD Transaction ID 36190112269049

Type of TAX VAT

TIN 36790571789

Name of the Firm SUMMIT BUILDERS

Tax Purpose Disputed Tax Demand Paid before ADC (Admission)

Tax Period Jun 2014-Jun 2017

Amount 44892.00

Head of Account 0040001020005000000NVN

Bank Name SBI

Bank Acknowledgement Number null

Challan Number

Bank Status PENDING

Date Of Payment 12-01-2019

E-Receipt	
TG Cyber Treasury-epayment of Taxes	
Bank Reference No	CK12876404
Transaction date & time	16-01-2019 01:36:03 PM
challanno	1900032548
deptcode	2303
depttransid	36190116722778
Head of Account	0040001020005000000NVN
Amount	Rs.1000.00 /-
Transaction Status	Success

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

PRESENT: SMT. Y. SUNITHA,

ADC Order No.1541

Date of hearing: 14-10-2019

Stay Application R.No.36/2019-20

Date of order : 22-10-2019

in Appeal No.BV/69/2019-20

Sub:- APPEALS – TVAT Act – M/s Summit Builders, Hyderabad – Appeal filed against the orders of the Commercial Tax Officer, M.G.Road-S.D.Road Circle, Hyderabad – Assessment for the tax periods 2013-14 to 2017-18 – Stay petition heard - Stay rejected – Orders issued – Regarding.

* * *

M/s Summit Builders, Hyderabad (TIN: 36790571789), the appellant herein, filed an appeal against the assessment orders dated 17-12-2018 (AAO No.48418) passed by the Commercial Tax Officer, M.G.Road-S.D.Road Circle, Hyderabad (hereinafter referred to as the Assessing Authority) for the tax periods falling under the year 2013-14 to 2017-18 (upto June, 2017) under the TVAT Act. The appellant also filed a petition in Form APP 406 seeking stay of collection of the disputed tax of ₹6,81,171/-.

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 of the appellant relatable to receipts on account of execution of works contract. In the impugned orders, the Assessing Authority 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. On the other hand, the claim of the appellant is that their turnovers are to be determined under Section 4(7)(a) of the TVAT Act read with Rule 17(1)(e) of the TVAT Rules by allowing various deductions as prescribed thereat as they are maintaining the books of account wherefrom the value of goods at the time of incorporation and the labour and services are very much ascertainable. However, except contending so, no documentary evidence is produced to substantiate such claim. For these reasons, I do not find any case to grant stay of collection of the disputed tax of ₹6,81,171/- and accordingly the stay petition is rejected.

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

To

The Appellants.

Copy to the Commercial Tax Officer, M.G.Road-S.D.Road Circle, Hyd.

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.

GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

Office of the
APPELLATE DEPUTY COMMISSIONER(CT)
PUNJAGUTTA - 5th Floor, Commercial Taxes Complex
M.J. Road, Nampally, Hyderabad

NOTICE FOR HEARING

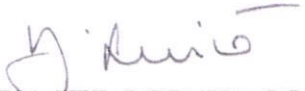
Appeal No:BV/69/2019-20

Dated:01-10-2019

Ref: M/s Summit Builders - Under VAT Act For the Year/Period
2013-14 to 2017-18 Against the orders of CTO,
M.G.Road-S.D.Road Circle

In connection with the above Appeal / **Stay** you are hereby
required to attend for hearing in person or by duly authorized
representative as prescribed; **on 14-10-2019** along with all the required
and connected record and material evidence pertaining to and in support
of the appeal filed

Appeal will be heard between 11.00 AM to 2.00 PM.


APPELLATE DEPUTY COMMISSIONER(CT)
PUNJAGUTTA DIVISION, HYDERABAD

To
The Appellant
M/s Summit Builders
Through the Authorised Representative
Sri M. Ramachandra Murthy,
Chartered Accountant

GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

Office of the
APPELLATE DEPUTY COMMISSIONER(CT)
PUNJAGUTTA - 5th Floor, Commercial Taxes Complex
M.J. Road, Nampally, Hyderabad

NOTICE FOR HEARING ON ADMISSION

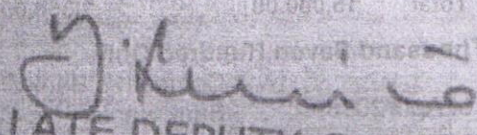
Appeal No:
A.R.No:B/104/2018

Dated: 02-08-2019

Sub: M/s Summit Builders, - Appeal Filed Under VAT
Year/Period 2013-14 to 2017-18 against the
assessment order CTO, M.G.Road-S.D Road Circle,
Begumpet Division, Dt.17-12-2018- as the appeal fee
and the proof of payment of 12.5% of the difference of
the tax assessed and tax admitted not realized in a
account of appellant-Reg.

In connection with the above Appeal you are hereby required to
and for hearing in person or by deputing a duly authorized
representative as prescribed; **on 07-08-2019** along with all the required
connected record and material evidence pertaining to and in support
of appeal filed.

Appeal will be heard between 11.00 AM to 2.00 PM


APPELLATE DEPUTY COMMISSIONER (CT)
PUNJAGUTTA DIVISION, HYDERABAD.

Want
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sed Representative
urthy,

**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT**

From
G. Rajya Lakshmmi, M.B.A., LL.M,
Assistant Commissioner (ST),
M.G. Road - S.D. Road Circle, Hyd.

To
The Appellate Deputy Commissioner,
Punjagutta, Hyderabad.

Rc.No. ACTO (Int)/2018, dated : 20-09-2019.

Madam,

Sub:- M/s. Summit Builders, Secunderabad - Appeal filed /Stay Petition filed
Under Act VAT - Realization Particulars - Submitted - Regarding.

Ref:- 1. ADC(CT) Punjagutta Divn., R.C No. A.R No. B/104/2018-VAT
dated: 28.03.2018.
2. Rc.No. ACTO (Int)/2018 Dated. 15.06.2019 duly acknowledged by your
office on 27.06.2019.
3. Rc.No. ACTO (Int)/2018 Dated. 10.07.2019 duly acknowledged by your
office on 11.07.2019.

I submit herewith the required information in connection with the appeal filed as
called for in the reference 1st cited and a letter sent by this office on 11.07.2019 reference
3rd cited wherein the payment details of Rs. 40,255 was not available then, now I am
sending the realized payment particulars for an amount of Rs. 40,255 & Rs. 44,892/-.

	<u>Amount</u>	<u>Challan No. / Date</u>
1. Realization Particulars of the 12.5% of the disputed penalty	Rs. 40,255/- Rs. 44,892/-	1900032530 / 16.01.2019 1900032567 / 24.01.2019
2. Date of service of the Impugned orders	Original order by Regd Post on 04.01.2019.	
3. Para wise Remarks	As per Assessment Order	

This is for favour of kind information.

Yours faithfully,


G. Rajya Lakshmmi, M.B.A., LL.M,
Assistant Commissioner (ST),
M.G. Road - S.D. Road Circle, Hyd.

GOVERNMENT OF TELANGANA
COMMERCIAL TAX ES DEPARTMENT

Office of the
APPELLATE DEPUTY COMMISSIONER(CT)
PUNJAGUTTA - 5th Floor, Commercial Taxes Complex
M.J. Road, Nampally, Hyderabad

NOTICE FOR HEARING ON ADMISSION

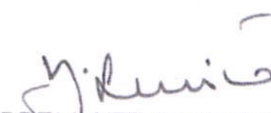
Appeal No:
A.R.No:B/104/2018

Dated: 02-08-2019

Sub: M/s Summit Builders, - Appeal Filed Under VAT
Year/Period 2013-14 to 2017-18 against the
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Begumpet Division,Dt.17-12-2018- as the appeal fee
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account of appellant-Reg.

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representative as prescribed; **on 07-08-2019** along with all the required
and connected record and material evidence pertaining to and in support
of the appeal filed.

Appeal will be heard between 11.00 AM to 2.00 PM


APPELLATE DEPUTY COMMISSIONER (CT)
PUNJAGUTTA DIVISION, HYDERABAD.

To
The Appellant
M/s Summit Builders,
OR (Through)
The Authorised Representative
Sri M.R.C.Murthy,
Chartered Accountant.