

Sir,

Against the assessment order passed by CTO, M.G.ROAD Circle, Hyderabad for the years 2013-14 to 2017-18 you have filed appeals before ADC(CT), Punjagutta Division in the case of SUMMIT BUILDERS Hyderabad under TVAT Act, 2005 The ADC rejected the stay petitions vide his orders dt.22/10/2019 (download by Department web site). Against the stay rejections order of ADC we are in the process of filing of revisions petitions before Addl. Commissioner (CT) Legal, Hyderabad. The main appeals pending before ADC(CT), Punjagutta Division.

I enclose herewith attachment folder containing Form APP-406 and Authorization. Please take print outs on plain white paper duly sign and stamp in appropriate places (i.e, * mark place).

- | | |
|-----------------------------|----------------------|
| 1) Authorization (Form-565) | 2 sets white paper |
| 2) Form APP 406 | 4 sets – white paper |

Madhavi

O/o.M.Ramachandra Murthy, FCA

Tel.:040-40248935/36

FORM OF AUTHORISATION

[See Rule 65(7)]

FORM 565

Authorisation to be filed by a person appearing before any authority on behalf of a dealer
under Section 66 of the Telangana Value Added Tax Act '2005

To,

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

Date Month Year

	11	2019
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TIN / GRN	36790571789
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I

hereby appoint Sri.M.Ramachandra Murthy who is a Chartered Accountant, Shaik Yasin, Chartered Accountant, T.Sri Kruthi, Chartered Accountant and Ch. Vamsi Krishna, Chartered Accountant to attend on my behalf/behalf of the said Company before the Addl. Commissioner (CT) Legal, O/o the Commissioner of Commercial Taxes, Nampally, Hyderabad (State the Tax Authority) the proceedings (describe the proceedings) 2013-14 to 2017-18/VAT before the said (State the Tax Authority) the Addl. Commissioner (CT) Legal, O/o the Commissioner of Commercial Taxes, Nampally, Hyderabad and to produce accounts and documents / statements and to receive on my behalf/behalf of the said Company any notice or documents / statements issued in connection with the said proceedings Sri.M.Ramachandra Murthy, Chartered Accountant, Shaik Yasin, Chartered Accountant, T.Sri Kruthi, Chartered Accountant and Ch.Vamsi Krishna, Chartered Accountant are hereby authorised to act on my behalf/behalf of the said Company in the said proceedings.

We agree/ the said Company agrees to ratify all acts done by the said Sri.M.Ramachandra Murthy, Shaik Yasin, T.Sri Kruthi and Ch. Vamsi Krishna in pursuance of this authorisation.

Signature(s) of the Authorizing person(s)

We, Sri.M.Ramachandra Murthy, Shaik Yasin, T.Sri Kruthi and Ch.Vamsi Krishna accept the above responsibility.

Signature(s) of Authorised person(s)**M.Rama Chandra Murthy,****Shaik Yasin****Ch. Vamsi Krishna****T.Sri Kruthi**

Chartered Accountant,

Chartered Accountant

Chartered Accountant

Chartered Accountant

Flat No.303, 'ASHOKA SCINTILLA'

H.No.3-6-520, Opp.: to Malbar Gold Show Room

Himayathnagar Main Road,

Hyderabad -500 029

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

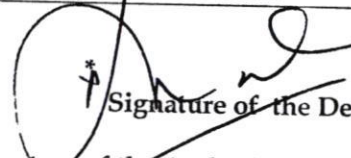
Date Month Year

	11	2019
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02	TIN	36790571789
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03. Name M/s. Summit Builders,
Address: D.No.5-4-187/3&4, Soham Mansion,
M.G. Road, Secunderabad.

04.	Tax period	2013-14 to 2017-18 (upto June'2017)/VAT
05.	Authority passing the order or proceeding disputed.	Stay rejection order dt.22/10/2019 passed by Appellate Dy. Commissioner (CT) Punjagutta Division, Hyderabad.
06	Date on which the order or proceeding was Communicated.	25/10/2019
07.	(1) (a) Tax assessed (b) Tax disputed (2) Penalty / Interest disputed	Rs.6,81,171/- Rs.6,81,171/- NIL
08	Amount for which stay is being sought	Rs.6,81,171/-
09.	Address to which the communications may be sent to the applicant.	M/s. Summit Builders, D.No.5-4-187/3&4, 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.
- 5.) The appellant has already paid 12.5% of disputed tax for the purpose of admission of the appeal and hence it is requested grant stay on the balance disputed tax till the disposal of the appeal.
- 6.) In this regard the appellant relied on the latest decision of the Hon'ble Supreme Court in a case wherein the Hon'ble Court dismissed the SLP filed against the order of the Hon'ble High Court of Andhra Pradesh & Telangana in the case of Deputy Commercial Tax Officer-I, Bhavanipuram Circle, Vijayawada Vs. Sri Dedeepriya Paints in Diary No.11711 of 2019 dt.22/04/2019.

The Honourable High Court of Andhra Pradesh & Telangana in its decision in WP No.20922 of 2018 dated 22.06.2018 in the case of Sri Dedeepriya Paints Vs Deputy Commercial Tax Officer-I, Bhavanipuram Circle, Vijayawada held as follows:-

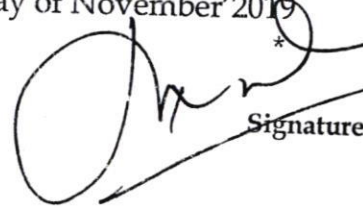
“When the petitioner concern already paid 12.5% of the disputed tax amount for the purpose of maintaining an appeal as required by law, it would be wholly unjust for the tax authorities to demand the balance of the disputed tax amount notwithstanding the pendency of the appeal”.

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.6,81,171/- pending disposal of the appeal

VERIFICATION

I _____ 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 November'2019



Signature of the Dealer(s)

Signature of the Authorised Representatives if any