

EFFECTUAL ORDER ON DC ORDER NO : 162

FORM VAT 305

**GOVERNMENT OF ANDHRA PRADESH
COMMERCIAL TAXES DEPARTMENT****REVISED ASSESSMENT OF VALUE ADDED TAX**

[See Sec-32(2)]

01. Tax Office Address: COMMERCIAL TAX OFFICE MG ROAD CIRCLE 3RD FLOOR, PAVANI PRESTIGE AMEERPET, HYD	Date	Month	Year
	24	05	2012
02 TIN 28840298894			
03. Name M/s MEHTA & MODI HOMES MG ROAD, SECUNDERABAD			

Upon examination of your records and the issue of Deputy Commissioner(CT) Order No 162 of Begumpet Division vide Rc.No : E3/R/219/2011 dated 23-04-2012. The correct amount of VAT under the provisions of APVAT Act 2005 has been determined as follows :

*This is resulted from :

Effectual Orders against DC Order No : 162

1. As per Revision Proceeding of DC(CT) Begumpet Divn No 162 dt 23-4-2012

Tax Perid	Particulars Turnover	Tax found to be due	Tax declared	Under declared tax	Over declare d Tax	Pen alty	Inter est @ 1%	Total Due to Tax Depart ment
05-06	Output Tax	21,74,009	--	2174009/	--	--	--	2174009/
06-07	Output Tax	17,07,728	--	1707728/	--	--	--	1707728/
Total amount due to Tax Department								38.81.737/-

Explanation for the above proposal

M/s Mehta & Modi Homes, HNo 5-4-187 MG Road, Secunderabad are registered dealers under APVAT Act with TIN No 28840298894 and assesses on the rolls of Commercial Tax Officer, MG Road Circle and engaged in execution of works contract under APVAT Act 2005.

They are dealers in execution of Civil Works Contracts i.e. sales of Independent Houses and Apartments. They opted to pay tax @ 1% under composition under Section 4 (7) (d) of AP VAT Act, 2005.

The firm was audited and assessed by the Commercial Tax Officer(Audit) Begumpet Division for the period 01-09-2006 to 28-02-2007 in Form-VAT-305 Dt 29-04-2008. Subsequently by DC(CT) Begumpet Division has revised the assessment for the year 2005-06 & 2006-07 in DC Proceedings No 162 Dt 23-04-2012. Accordingly effectual orders are passed raising demand of Rs 27,46,805/- by considering the payment particulars of Rs 11,34,932/-

Tax Perid	Particulars Turnover	Tax found to be due	Tax declared	Under decl-ared tax	Over declare d Tax	Pen alty	Inter est @ 1%	Total Due to Tax Depart ment
05-06	Output Tax	21,74,009	--	2174009/-	--	--	--	2174009/
06-07	Output Tax	17,07,728	--	1707728/-	--	--	--	1707728/
								-

TAX DUE	→	Rs	38,81,737.00
TAX PAID	→	Rs	11,34,932.00
BALANCE	→	Rs	27,46,805.00

- a) The amount of **Rs 27,46,805/-** towards DEMAND is raised. Failure to make the payment will result in recovery proceedings under the APVAT Act 2005.
- b) Your refund claim is reduced to Rs NIL and this amount will be refunded to you.

End: [DC order NO: 162 containing Pages (9)]

✓
COMMERCIAL TAX OFFICER,
MG ROAD, CIRCLE
COMMERCIAL TAX OFFICER

24-5-2012

Note : An appeal against this order lies before the Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad within (60) days from the date of receipt of this order.

ON DUPLICATE COPY OF THE ORDER
PAYMENT DETAILS

Challan / Inst. No	Date	Bank / Treasury Bank Code	Amount