

GOVERNMENT OF ANDHRA PRADESH
DEPARTMENT OF COMMERCIAL TAXES

PROCEEDINGS OF THE APPELLATE DEPUTY COMMISSIONER
PUNJAGUTTA, HYDERABAD

PRESENT: SRI B.VISHNU SWARUP, M.Sc., M.Phil.

ADC Order No.1030

Stay Application R.No.20/2013-14
in Appeal No.BV/35/2013-14

Date of hearing:18-06-2013
Date of order :19-06-2013

Sub:- APPEALS – APVAT Act, 2005 - M/s Mehta & Modi Homes, M.G.Road, Secunderabad – Appeal filed against the orders of the Commercial Tax Officer (Intelligence), Begumpet Division, Hyderabad – Assessment for the tax periods 2009-10 to 2012-13 – Stay petition heard – Stay rejected – Orders issued – Regarding.

* * *

M/s Mehta & Modi Homes, M.G.Road, Secunderabad, the appellant herein, filed an appeal against the Assessment of Value Added Tax made by the Commercial Tax Officer (Intelligence), Begumpet Division, Hyderabad (hereinafter referred to as the Audit Officer) for the tax periods falling under the years 2009-10 to 2012-13. Along with the appeal petition, the appellant also filed petition in Form APP 406 seeking stay of collection of the balance disputed tax of ₹39,24,375/-.

Sri M.Ramachandra Murthy, Chartered Accountant and Authorised Representative of the appellant appeared and argued the case on stay issue reiterating the contentions as set-forth in the grounds of appeal.

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 determination of under-declared tax by the Audit Officer on amounts received by the appellant towards execution of works contract. Prima-facie, I do not find any case to grant stay of collection of the balance disputed tax and accordingly the stay petition is rejected.

Sd/-

Appellate Deputy Commissioner(CT)
Punjagutta, Hyderabad

To
The Appellant.

Copy to the Commercial Tax Officer, M.G.Road Circle, Hyderabad.

Copy to the Commercial Tax Officer(Int)., Begumpet Divn., Hyderabad.

Copy to the Deputy Commissioner(CT), Begumpet Division, Hyderabad.

Copy submitted to the Additional Commissioner(CT) Legal, A.P., Hyderabad.

// t.c.f.b.o. //



M A N A G E R

Deputy Commercial Tax Officer (Gazetted)
Office of the Appellate Deputy Commissioner (CT)
Punjagutta Division, Hyderabad.