GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

**NOTICE OF ASSESSMENT UNDER**

**TELANGANA TAX ON ENTRY OF GOODS INTO LOCAL AREAS ACT, 2001**
**(See Sec.6 and Rule 4 & 5)**

Assistant Commissioner (ST) Office of the ... Government of Telangana ... M.G.Road-S.D.Road Circle, Begumpet Division

MODI PROPERTIES PVT. LTD. SEC'BAD INWARD No. 188 Date 05/7/19 Sign.

Office of the Commercial Tax Officer
M.G.ROAD-S.D.ROAD Circle

Date : 29-06-2019

To,

TIN : 36607622962
Name : NILGIRI ESTATES
Address : 5/4/187 3 AND 4; 2ND FLOOR SOHAM MANSION; MG ROAD; SECUNDERABAD; RANGAREDDY; TELANGANA; 500003
Circle : M.G.ROAD-S.D.ROAD
Division : BEGUMPET

Ref : The Deputy Commissioner (CT) BEGUMPET division authorisation for assessment dt. 29-06-2019

The Telangana Tax on Entry of Goods into Local Areas Act, 2001 envisages levy of Entry Tax on import of notified goods into the State of Telangana for consumption. The Hon'ble Supreme Court of India has upheld the provisions of the Act in the batch cases of M/s. Rayalseema Alkalies and Allied Chemical Ltd and others (CA Nos. 8053 - 8077). Therefore, Entry Tax is liable to be paid on notified goods imported into the State of Telangana.

Examination of data and records available in the VATIS system of Commercial Taxes Department has revealed that you have imported notified goods into the State of Telangana by issuing Statutory Forms. Exemption from liability from Entry Tax is available only when the notified goods are re-sold or used as inputs in manufacture. As seen from the nature your business and the commodities imported, it is opined that the commodites in the annexure are consumed by you. Therefore, you are liable to levy of Entry Tax under Section 3 of the Act. The Entry tax liability for the year **2017-2018 (Apr-Jun)** is given in the annexure to this notice and is arrived as below:

| S.No. | Year | Entry Tax Proposed (Rs.) |
|---|---|---|
| 1 | 2017-2018 (Apr-Jun) | 176,588 |

The commodity-wise statement and invoice-wise statement relating to import of notified goods made by you, are enclosed herewith. It is therefore proposed to assess you for the year **2017-2018 (Apr-Jun)** on the turnovers and at the rates mentioned in the annexure to this notice.

You are requested to file your written objections, if any, against the above proposed assessment within 15 days from the date of receipt of this notice, failing which it will be construed that you do not have any objections to file and action to complete the assessment will be taken without further notice or time.

**Assessing Authority**
Commercial Tax Officer
M.G.ROAD-S.D.ROAD Circle

**Assistant Commissioner (ST)**
**M.G. Road - S.D. Road Circle,**
**Begumpet Division, Hyderabad**