

G.N.G. SHANKAR
Advocate & Tax Consultant

Flat No.303, ASHOKA SCINTILLA
H.No.3-6-520, Opp. To Malabar,
Himayathnagar Main Road,
Hyderabad -500 029
Tel.:040-402478935 / 36

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

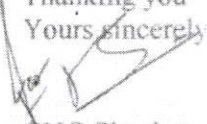
Sir,

Sub:- Filing the appeal in the case of M/s. **Parmount Builders., Hyderabad.**
For the Period April 2015 to June 2017/VAT

Please find enclosed herewith the following appeal papers:

1. Form -APP 400 2 copies.
2. Grounds of Appeal 2 copies.
3. Challan No. 6400167369 for Rs.1000/- towards appeal fee.
4. AO order no.224 dt.20/02/2024, passed by Assistant Commissioner (ST) M.G.Road - S.D.Road Circle, Begumpet Division, Hyderabad, Telangana.
5. Letter relating to the proof of payment 12.5% Disputed Tax.
6. Vakalatnama

Thanking you
Yours sincerely


ONG Shankar
Advocate & Tax Consultant





COMMERCIAL TAXES DEPARTMENT
Government of Telangana

[\(/tgportal/index.html\)](/tgportal/index.html)

[\(/tgportal/index.html\)](/tgportal/index.html)

[ABOUT US](#) ▾

[ALL ACTS](#) ▾

[TRIBUNAL](#) >

[RTI \(/TGPORTAL/RIGHT/RIGHTTOINFORMATION.ASPX\)](/TGPORTAL/RIGHT/RIGHTTOINFORMATION.ASPX)

[CITIZENS CHARTER \(/TGPORTAL/CITIZENCHARTER.ASPX\)](/TGPORTAL/CITIZENCHARTER.ASPX)

[GST DIGEST **NEW** \(/TGPORTAL/GST_DIGEST.ASPX\)](/TGPORTAL/GST_DIGEST.ASPX)

[GST INFO \(/TGPORTAL/GSTINFO.ASPX\)](/TGPORTAL/GSTINFO.ASPX)

[STAFF COLLEGE \(/TGPORTAL/STAFFCOLLEGE/INDEX.ASPX\)](/TGPORTAL/STAFFCOLLEGE/INDEX.ASPX)

[CONTACT US](#) >

Print e- Receipt for e-PAYMENT

ACT :

CTD Transaction ID :

(OR)

Challan Number :

[Get e-Receipt](#)

CTD Transaction ID :	36240418397586
Type of TAX :	VAT
TIN :	36547131584
Name of the Firm :	M/S PARAMOUNT BUILDERS
Tax Purpose :	Appeal Fee before ADC
Tax Period :	Apr,2015-Jun,2017
Amount :	1000
Head of Account :	0040001020005000000NVN
Bank Name :	SBI
Bank Acknowledgement Number :	IK0CSLUDS4
Challan Number :	6400167369
Bank Status :	SUCCESS
Date Of Payment :	18-04-2024

FORM APP 400
FORM OF APPEAL UNDER SECTION 31
[See Rule 38(2)(a)]

1. Appeal Office Address : The Appellate Joint Commissioner (ST)
Punjagutta Division, Hyderabad
2. TIN/GRN : 36547131584
3. Name & Address : M/s. Paramount Builders,
D.No.5-4-187/3&4, 2nd Floor, Soham Mansion,
M.G. Road, Secunderabad – 500 003.
4. I wish to appeal the following decision /
assessment received from the tax office on : 27/02/2024
5. Date of filing of appeal : /04/2024
6. Reasons for delay (if applicable enclose a
separate sheet : Enclosed
7. Tax Period / Tax Periods : April'2015 to June'2017/VAT
8. Tax Office decision / assessment Order No. : Revised Assessment order No.224
dt.20/02/2024 passed by the
Assistant Commissioner (ST)
M.G. Road – S.D. Road Circle,
Hyderabad.
9. Grounds of the appeal (use separate sheet
if space is insufficient : Separately Enclosed
10. If turnover is disputed
 - a) Disputed turnover : NIL
 - b) Tax on the disputed turnover : Rs.2,10,008/-

If rate of tax is disputed

 - a) Turnover involved : NIL
 - b) Amount of tax disputed : NIL
11. 12.5% of the above disputed tax paid : Rs.26,251/- (Letter enclosed)

Note: Any other relief claimed

: Other grounds that may be urged at the
time of hearing.



(The payment particulars are to be enclosed if ready paid along with the reasons on Form APP 400A)

12. Payment Details:

a)Challan / Instrument No.	:	
b)Date	:	
c)Bank / Treasury	:	-----
d)Branch Code	:	-----
e)Amount	:	_____

TOTAL	:	_____

Declaration:

I, M. JAYAPRAKASH hereby declare that the information provided on this form to the best of my knowledge is true and accurate.

*

M. Jayaprakash



Signature of the Appellant & Stamp

Date of declaration

Name : M. JAYAPRAKASH

Designation : Sr. Manager Finance & Accounts

Please Note: A false declaration is an offence.

**PARAMOUNT BUILDERS,
MG ROAD, SECUNDERABAD.**

Statement of facts:-

April, 2015 to June 2017

1. It is submitted that the appellant is a registered VAT dealer under the provisions of the TVAT Act, 2005 (for short Act) on the rolls of the Commercial Tax Officer, (Presently re-designated as Assistant Commissioner(ST)) M.G. Road-S.D. Road Circle, Hyderabad and is engaged in the business of constructing and selling independent houses, flats, etc.
2. Claiming authorization from the DC, CT, Begumpet Division, the learned State Tax Officer-1, MG Road-SD Road Circle, Hyderabad (for short STO) conducted audit of the books of account of the appellant for the period from April, 2015 to June, 2017 and issued show cause notice dated 3.10.2019, followed by revised show cause notice dated 2.11.2019, proposing to levy certain tax under the Act.
3. Pursuant to such notice, appellant filed detailed objections through letter dated 4.11.2019. Relevant documents have also been produced before the STO.
4. However without properly considering the objections and documents, the learned STO passed the assessment order dated 5.12.2019 levying tax of **Rs.2,10,008.**
5. Aggrieved by such assessment order, appellant preferred appeal before this Honourable Authority. On a consideration of the grounds and the documents, this Honourable authority has set aside the said assessment order and remanded the matter with specific directions to the assessing authority vide order No.224 dated 21/02/2022.
6. On such remand, the jurisdictional authority ie., the Assistant Commissioner(ST)(FAC), M.G. Road-S.D. Road Circle, Begumpet Division (for short AC) issued pre revision Show cause notice dated

11/09/2023 to produce books of accounts to pass revised assessment orders. Pursuant to that notice, the appellant has filed letters on 28/07/2022 and 05/09/2022 requesting time for submission of objections and documentary evidence. However without giving sufficient time, the learned AC passed the Revised assessment order No.224 dated 20/02/2024 raising the very same demand of Rs.2,10,008/-.

7. Aggrieved by such revised assessment order, appellant prefers this appeal on the following grounds, amongst others:-

Grounds of appeal:-

- a. The impugned order is ex-facie illegal, arbitrary, improper and unjustifiable and is passed against the principles of natural justice and hence the same is liable to be set aside.
- b. It is submitted that the learned AC is not justified in passing the impugned order in haste without providing sufficient opportunity. It is submitted that the learned ADC has set aside the first assessment order and has remanded the issue back to the assessing authority to pass consequential orders.
- c. It is submitted that as per Section 37 of the TVAT Act, the assessing authority is having time of 3 years to pass the Revised assessment order in order to give effect to the order passed by the learned Appellate Deputy Commissioner. It is submitted that the learned ADC has passed the appeal order on 21.02.2022 and the assessing authority is having time up to 20.02.2025 to pass the Revised assessment order.
- d. It is true that the learned AC has issued notice for production of documents, however, due to illness of the concerned accounts head who is looking about the VAT issues, the appellant is not able to provide the relevant data to the learned AC. However, the learned AC

without giving sufficient further time to the appellant has passed the impugned order with the very same demand. It is submitted that the appellant is having all the information that is required to complete the assessment and this information is already produced before this Honourable ADC.

- e. The appellant submits that the learned AC ought to have issued one more notice to the appellant instead of passing the impugned order in haste. The appellant therefore submits that the impugned order is liable to be set aside on the principles of natural justice. In any case appellant submits that they are having strong case on merits.
- f. Without prejudice to the above submissions the appellant submits as under.
- g. The impugned assessment order is ex-facie illegal, unjustifiable and contrary to facts.
- h. The learned STO ought to have properly considered the objections, documents and facts.
- i. **Short payment of tax of Rs. 71,774:** Tax of Rs. 71,774 is shown in the notice as short paid for the periods 2015-16 and 2016-17 as per the returns. In the reply dated 04-11-2019 the appellant has already stated that it has paid tax of Rs. 1,92,513 on a turnover of Rs. 1,54,01,040 during the year 2015-16. Similarly the learned STO has shown tax amount of Rs. 27,500 as paid against the actual payment of Rs. 97,275. The appellant has also filed the details of month wise payments of VAT during the years 2015-16 and 2016-17 along with the reply. However without verifying the payments made, the learned STO has confirmed the proposed tax of Rs. 71,774 as short paid. Appellant files herewith the month wise payment details for both the years as **Annexure-1**. In view of the details now filed the demand of short payment of tax of Rs. 71,774 may kindly be set aside.
- j. **Turnover variation with P&L account - Rs.11,42,625 Tax Rs. 57,131 @5%:-** The following taxes have been levied:-

		Constructio n account receipts as per P&L	turnover liable to tax @ 5% as per P&L	Turnover liable to tax @ 5% as per VAT returns	Differenti al turnover arrived	Tax @ 5%
1	Sl.No.	Period	30,88,125	19,45,500	11,42,625	57,131
Total Differential Tax		1,23,52,500	30,88,125	19,45,500	11,42,625	57,131

It has been observed in the impugned assessment order that tax has been levied on the differential amount between 'turnover liable to tax @5% as per P&L' and the turnover reported in the 'VAT returns'.

- k. It is submitted that no such tax on the so called differential amount is leviable. Receipts in P&L account are posted as per the Accounting Standards of ICAI based on WIP method and whereas the turnovers reported in the VAT 200 returns are the actual sale amounts. 'Turnover' for the purposes of the VAT Act is different from 'income' declared in the P&L account. The learned STO ought to have understood this concept. As and when the property is registered, tax is paid under Section 4 (7) (d) of the VAT Act.
- l. It is submitted that the appellant has also explained in the reply dated 04-11-2019 that the 5% sales during the year 2016-17 have been correctly adopted in both the tables of the notice and tax was paid @5% along with the returns. The tax of Rs. 57,131 is the tax amount on the alleged differential turnover of Rs. 11,42,625 between the P&L account and the VAT returns which cannot be taken as taxable turnover as explained supra. Appellant has paid tax at the applicable rate on the entire sale consideration received during the period of assessment. This is verifiable from the registration records also. Appellant **files herewith** the reconciliation statement for the turnover of Rs. 19,45,500 and explanation of differential turnover of Rs. 11,42,625 item wise which does not form turnover as **Annexure-2**. It is therefore submitted that such levy of tax of Rs.57,131 on the differential turnover of Rs. 11,42,625 is not correct. It is therefore prayed to set aside such levy.
- m. **Differential turnover wrt sale agreements - Rs.81,103:-** This tax has been levied by stating as follows:-

“The assessee neither submitted any documentary evidence as required in the show cause notice nor attended for personal hearing opportunity. Hence, in the circumstances, the under signed has left with no other except estimate the difference sale deed turnover with reference to Agreement sale turnover on best of judgment basis which is done as under.”

Sl.No.	Period	Sale deed value	Estimated Agreement of sale value (Adding 30% value on Sale deed value)	Difference turnover arrived	Proposed to tax @ 5% on 25% difference turnover
1	2015-16	92,75,000	1,20,57,500	27,82,500	34,781
2	2016-17	1,23,52,500	1,60,58,250	37,05,750	46,322
3	2017-18 (April'17 to June'17)	0	0	0	0
	Total	2,16,27,500	2,81,15,750	64,88,250	81,103

- n. It is submitted that the STO has seen all the documents including the agreements at the time of audit. In the event of conduct of such field audit of all the books of account and the documents, there is no basis for making any estimate. Further it amounted to double levy in as much as the learned STO levied tax on the differential amount between P&L figure and the VAT 200 declared figure and has also levied tax on the estimated receipts.
- o. Appellant submits that in the reply to the revised notice the appellant has clearly stated that during the notice period the majority of the receipts received by the appellant were for sale of fully completed flats to M/s Paramount Properties Pvt. Ltd. It was also replied that since all the sales during the notice period pertain to sales made after receipt of the OC, there cannot be any liability on such sales under VA, as there is no element of works contract in such sale as the sale is purely of immovable property. It was also replied that no agreement of construction has been executed for sales during the notice period and requested to drop the proposal.

- p. It is submitted that the building permit for construction of flats in the project known as Paramount Residency was obtained in 2006 from HMDA and was fully completed by 2009 and occupancy certificate for all the 6 blocks was obtained. The appellant has obtained occupancy certificates from Panchayat Secretary, Garama Panchayathi, Nagaram Village, Keesara Mandal, Ranga Reddy District as the project falls in Gram Panchayat. The learned STO has not accepted the occupancy certificate issued by Gram Panchayat on the ground that the occupancy certificate shall be issued by the sanctioning authority only who is the Metropolitan Commissioner, HMDA. Thus the learned DCTO treated these certificates as invalid in view of Rule 26 (a) of A.P. Building Rules, 2012.
- q. Appellant submits that all the sales were made after receiving the OC, sale deed was executed for the entire consideration and no agreement for construction was made. The OC was issued by the Panchayat Secretary of the Gram Panchayat which is local body of the State Government. Thus the OC issued by the Panchayat Secretary is a valid certificate on par with the certificate issued by HMDA which is also a local body. Further the learned STO has also verified all the records such as agreement of sales, Sale deed and construction agreement during the course of audit which also recorded by the STO at page 2 of the assessment order. It is also submitted by the appellant that the total receipts towards sale consideration for the audit period is Rs. 1,65,48,130 and towards non-taxable receipts is Rs. 24,79,885. In spite of submission of all records as stated supra it is not justified for the learned STO to confirm the proposed levy of Tax of Rs. 81,103 on the estimated sale value based on the OCs produced which are treated as not valid and the non submission of agreements of sale (mother document). Appellant files herewith sample copies of mother agreements in (5) case and the OCs as Annexure-3. In view of the documents now filed it is prayed that the levy of tax of RS. 81,103 on the estimated sale value may be set aside.
- r. It is submitted that if the certificate given by the Panchayat Secretary is not acceptable to the learned STO, he ought to have conducted enquiry with the Gram Panchayat and ascertained the fact. The basic burden has been discharged by the appellant and the burden shifts to the learned STO to disprove the claim of the appellant. There is neither reason nor ground to

reject the certificate issued a Government Officer ie., Panchayat Secretary. The impugned levy is arbitrary and unjustifiable.

- s. It is reiterated that the appellant has paid tax on the entire consideration received for the sale of all villas etc. There is no basis for such estimate. No tax shall be levied on mere presumptions and surmises.
- t. It is therefore submitted that even this levy of tax is not correct.
- u. For these grounds and the other grounds that may be urged at the time of hearing, appellant prays to set aside the impugned order and allow the appeal.

M. J. B.
APPELLANT.



APPLICATION FOR STAY OF COLLECTION OF DISPUTED TAX
 [Under Section 31(2) & 33(6)] [See Rule 39(1)]

01. Appeal Office Address:
 To,
 The Appellate Joint Commissioner (ST)
 Punjagutta Division,
 Hyderabad

Date Month Year

	04	2024
--	----	------

02	TIN	36547131584
----	-----	-------------

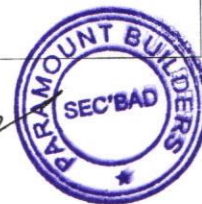
03. Name : M/s.Paramount Builders
 Address: D.No.5-4-187/3&4, 2nd Floor,
 Soham Mansion, M.G. Road,
 Secunderabad – 500 003

04.	Tax period	April'2015 to June'2017/VAT
05.	Authority passing the order or proceeding disputed.	Revised Assessment order No.224 dt.20/02/2024 passed by the Assistant Commissioner (ST) M.G. Road – S.D. Road Circle, Hyderabad.
06	Date on which the order or proceeding was Communicated.	27/02/2024
07.	(1) (a) Tax assessed	Rs.2,10,008/-
	(b) Tax disputed	Rs.2,10,008/-
	(2) Penalty / Interest disputed	NIL
08	Amount for which stay is being sought	Rs.2,10,008/-
09.	Address to which the communications may be sent to the applicant.	M/s.Paramount Builders D.No.5-4-187/3&4, 2 nd Floor, Soham Mansion, M.G. Road, Secunderabad – 500 003

*

Signature of the Dealer(s)

Signature of the Authorised Representatives if any



10. GROUNDS OF STAY

- 1.) Substantial question of facts and law that may 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 grounds that are stated in the main appeal may kindly be read as grounds of this appeal.
- 4.) 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.
- 5.) 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”.

- 1.) The appellant relied on the latest decision of the Honourable High Court of Telangana in the case of M/s. Capart Industries, Hyderabad in WP Nos.3954,3976,4089,4115,4518,4556 and 4577 of 2020, wherein it is held as follows:-

“4. Counsel for the petitioner relies upon the order of the Division Bench of this court in Sri Dedeepriya Pains Vs. Deputy Commercial Tax Officer – I wherein a similar action on the part of the Department in proposing to collect the balance disputed tax through 12.5% of the disputed tax amount was already deposited with the Department pending appeal before the Appellate Deputy Commissioner fell for consideration. In that case, this court held that once the assessee had 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 appeal.

5. This above order was later confirmed by the Supreme Court in SLP (CIVIL)Diary No.11711 of 2019 on 22.04.2019.

6. The special Government Pleader for Commercial Taxes appearing for respondents does not dispute the principle laid down in these cases.

7. Since the petitioner had already paid 12.5% or more of the disputed tax pending appeals before the Appellate Deputy Commissioner and the Telangana VAT Appellate Tribunal, we are of the considered opinion that the respondents are not justified in refusing to grant the petitioner stay of collection of the balance disputed tax and issuing Garnishee orders to the Petitioner's banker for recover of the balance disputed tax”.

Copy of the High Court order mentioned above is attached herewith

Hence it is just and necessary that the Appellate Joint Commissioner (ST) may be pleased to grant stay of collection of the disputed tax of Rs.2,10,008/- 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 April'2024



*

M. J.
Signature of the Dealer(s)

Signature of the Authorised Representatives if any

DECLARATION

[See under Section 31(1)] [Rule38 (2)(d)]

		Date	Month	Year
TIN / GRN	36547131584		04	2024

From M/s. Parmount Builders, D.No.5-4-187/3&4, 2 nd Floor, Soham Mansion, M.G. Road, Secunderabad – 500 003.	To The Appellate Joint Commissioner (ST) Punjagutta Division, Nampally, Hyderabad
--	---

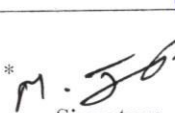
I _____ S/o, _____ appellant named in the appeal preferred herein as M/s. Parmount Builders, Secunderabad (Dealer/Firm Name) with TIN/GRN: 36547131584 hereby declare that

* the tax admitted to be due, or of such instalments as have been granted and the payment of 12.5% of the difference of tax assessed by the authority have been paid, for the relevant tax period in respect of which the appeal is preferred, the details of which are given below.

* no arrears are due from me for the relevant tax period for which appeal is preferred due to the reasons:

12.5% Disputed Tax Rs.26,251/- (Letter Enclosed)

Total Tax Paid:	
a) Cheque/DD particulars	Number _____ Date _____ Bank _____ Branch: _____
b) Cash Particulars:	Receipt No: _____ Date: _____
c) Challan particulars:	E- receipt Challan No: _____ Date _____

* 
Signature

Status and relationship to the dealer

(* Strike off which is not applicable)

PARAMOUNT BUILDERS

5-4-187/3&4, II floor, MG Road,
Secunderabad - 500 003.
Phone: +91-40-66335551

Date :15.04.2024

To,
The Appellate Joint Commissioner (ST),
Punjagutta Division,
Hyderabad.

Sir,

Sub: TVAT Act, 2005 - Appeal filed in the case of M/s.Paramount Builders
Secunderabad - For the tax period April'2015 to June'2017 - Proof of
payment 12.5% disputed tax paid - Reg.

Ref: Revised assessment order no.224 dt.20/02/2024 passed by the
Assistant Commissioner (ST), M.G. Road- S.D. Road Circle, Hyderabad.

We submit that aggrieved by the Revised assessment order no.224 dt.20/02/2024 passed by the Assistant Commissioner (ST), M.G. Road- S.D. Road Circle, Hyderabad for the tax period April'2015 to June'2017 under the TVAT Act, 2005, we are filing appeal before your Hon'ble Authority. For admission of appeal, we have to pay 12.5% of the disputed tax as under:-

Tax disputed in the appeal	Rs.2,10,008/-
12.5% disputed tax	Rs.26,251/-

We submit that aggrieved by the assessment order in Form VAT 305 dt.05/12/2019 passed by the State Tax Officer-1, M.G. Road- S.D. Road Circle, Hyderabad for the tax period April'2015 to June'2017 we have filed first round of appeal before this Hon'ble ADC (CT), Punjagutta Division, Hyderabad by paying Rs.26,251/- towards 12.5% of the disputed tax. This Honourable ADC remanded the appeal vide order No.224 dated 21/02/2022.

We submit that consequent on the remand the Assistant Commissioner(ST) passed the present Revised assessment order dated 20/02/2024 levying same tax of Rs.2,10,008/- . Against the said order we are filing the appeal. As per the revised order we have already paid the 12.5% of the disputed tax amount and we need not pay anything now.

In view of the above submissions we request to kindly admit the appeal.

Yours truly,

for Paramount Builders

Encl.: As Above



**BEFORE THE HONOURABLE APPELLATE JOINT COMMISSIONER (ST),
PUNJAGUTTA DIVISION, HYDERABAD**

Petition to condone the delay in filing the Appeal

Assessment years: April'2015 to June'2017/VAT

PETITIONER: M/s. Parmount Builders,
D.No.5-4-187/3&4, 2nd Floor,
Soham Mansion, M.G. Road,
Secunderabad – 500 003.

The appellant submits that it is an assessee on the rolls of the Assistant Commissioner (ST) M.G. Road-S.D. Road Circle, Hyderabad with TIN 36547131584. The AC(ST) passed the Revised assessment order for the tax period from April'2015 to June'2017 under the TVAT Act vide his order dated 20/02/2024. The said order was received by the appellant on 27/02/2024. The Appellant has to file the appeal against the said order within 30 days from the date of receipt of the order i.e. 28/03/2024 and he has filed the appeal on /04/2024 with a delay of ___ days, but for the following reasons and circumstances.

The appellant submits that the person who looks after the tax matters of the company is busy with Financial year closing and he has not taken appropriate action before due date. Thus there is delay in filing the appeal. The delay in filing the appeal is not at all intentional but solely due to the aforesaid reasons. Thus there is delay of ___ days in filing the appeal. The appellant prays to condone the delay of ___ days and admit the appeal.


APPELLANT

**BEFORE THE HON'BLE APPELLATE JOINT COMMISSIONER (ST),
PUNJAGUTTA DIVISION, HYDERABAD**

No. 2024

AGAINST

Revised Assessment order No.224 dt.20-02-2024
On the file of the

M/s. Parmount Builders, D.No.5-4-187/3&4, 2nd Floor, Soham Mansion, M.G. Road,
Secunderabad – 500 003.

.... Appellant

Versus

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

... Respondent

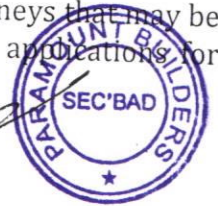
I, _____ of the Appellant in the
above appeal/petition do hereby appoint and retain

G.N.G. Shankar, Advocate

Advocates of the High Court to appear for me /us in the above appeal/petition and to
conduct and prosecute (or defend) the same and all proceedings that may be taken in
respect of any application connected with the same or any decree or order passed therein,
including all applications for return of documents or the receipt of any moneys that may be
payable to me/us in the said appeal/petition and also to appear in all applications for
review of judgment.

*

M. J. S.



I certify that the contents of this Vakalat were read out and explained in (English) to the
executants or executants who appeared perfectly to understand the same and made
his/her/their signatures or marks in my presence.

Executed before me on this the ____ day of April'2024

ADVOCATE ::Hyderabad

S.R.No.

District

BEFORE THE HON'BLE
APPELLATE JOINT COMMISSIONER (ST),
PUNJAGUTTA DIVISION, HYDERABAD

Appeal No.

On the file of the

Revised Assessment order
No.224 dt.20-02-2024

VAKALAT

ACCEPTED

G.N.G.Shankar

Advocate for Petitioner/Appellant

Dated

Advocate for Respondent



Address for Service of the said Advocate is at

1) G.N.G.Shankar
Advocate

H.No.3-6-520, Flat No.303, 'ASHOK A SCINTILLA'
Opposite to Malabar Gold Show Room
Himayatnagar Main Road, Hyderabad -500029
M.No.9391032848/ 040-40248935 & 36