PROCEEDINGS OF THE APPELLATE DEPUTY COMMISSIONER(CT), PUNJAGUTTA DIVISION, HYDERABAD

PRESENT: SMT. Y. SUNITHA,

ADC Order No.1774

7 - 5

Date of hearing:24-09-2020

Stay Application R.No.17/2020-21

Date of order :25-09-2020

in Appeal No.BV/32/2020-21

Sub:- APPEALS – TVAT Act – M/s Alpine Estates, Hyderabad – Appeal filed against the orders of the Commercial Tax Officer, M.G.Road-S.D.Road Circle, Hyderabad – Assessment for the tax periods 2013-14 - Stay petition heard -Stay rejected – Orders issued – Regarding.

* * *

M/s Alpine Estates, Hyderabad (TIN: 36635086045), the appellant herein, filed an appeal against the assessment orders dated 31-03-2020 (AAO No.52195) passed by the Commercial Tax Officer, M.G.Road-S.D.Road Circle, Hyderabad (hereinafter referred to as the Assessing Authority) for the tax periods falling under the year 2013-14 under the TVAT Act. The appellant also filed a petition in Form APP 406 seeking stay of collection of the disputed tax of ₹14,67,376/-.

Sri M. Ramachandra Murthy, Chartered Accountant and Authorised Representative of the appellant appeared and argued the case reiterating the contentions as set-forth in the grounds of appeal and pleaded for stay of collection of the disputed tax.

I have heard the Authorised Representative and gone through his contentions as well as the contents of the impugned order. The dispute

involved in the present appeal is as to the determination of turnovers of the appellant received by them on account of execution of works contract. The appellant except raising contentions stating that such determination of turnovers is not correct, failed to furnish other relevant documentary evidence to substantiate their claim, in the absence of which I do not find any case to grant stay of collection of the disputed tax of ₹14,67,376/- and accordingly the stay petition is rejected.

APPELLATE DY.COMMISSIONER(CT), PUNJAGUTTA DIVISION, HYDERABAD.

To

The Appellants.

Copy to the Commercial Tax Officer, M.G.Road-S.D.Road Circle, Hyd. Copy to the Dy.Commissioner(CT), Begumpet Division, Hyderabad. Copy submitted to the Additional Commissioner(CT) Legal, and Joint Commissioner(CT), Legal, Hyderabad.

<u>NOTE</u>: A Revision Petition against this order lies to the Joint Commissioner(CT) Legal, Telangana, Hyderabad within (30 Thirty days) from the date of receipt of this order.