

AO.No. 52195



GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT
ASSESSMENT OF VALUE ADDED TAX

(See Rule 2(1)(5) of the Act)

FORM VAT 305

01. Tax Office Address.

O/o. Assistant Commissioner (ST),
M.G. Road - S.D. Road Circle,
Begumpet Division, 4th Floor,
Pavani Prestige, Ameerpet,
Hyderabad - 500016.

Date	Month	Year
31	03	2020

TIN : 36635086045

03. Name & address of the dealer.

Name : M/s. Alpine Estates.

Address : 5-4-187/3&4, IInd Floor, M.G. Road, Secunderabad - 500 003.

Sub:- TS VAT Act – M/s. Alpine Estates, Hyderabad - VAT audit – Authorisation issued by the Deputy Commissioner (CT), Begumpet Notice issued for production of VAT records – show cause notice issued for the period 2013-14 - certain discrepancies noticed – penalty show cause notice issued – orders passed - Reg.

Ref :1.This office audit notification in Form VAT 304 dt.20-11-2018 sent by RPAD on 04-12-2018.

2. Notice dt.20-12-2019 sent through mail to mail id. salestax_a2@yahoo.com available in the VAT registration certificate on 20-12-2019 issued for production of books of account for completion of audit.
3. Another notice dt.20-12-2019 sent through RPAD on 23-12-2019 issued for production of books of account for completion of audit.
4. Notice dt.07-02-2020 sent through mail to mail id. salestax_a2@yahoo.com available in the VAT registration certificate on 07-02-2020 issued for production of books of account for completion of audit.
5. Alpine Estates, Hyderabad filed reply on 14-02-2020.
6. Authorisation for assessment issued by the DC (CT), Begumpet Division Vide Form ADMIC No.2020021501857735193002 / 15-02-2020.
7. This office revised show cause notice in Form VAT 305A dt.18-03-2020 received by the dealer on 20-03-2020.

M/s. Alpine Estates, 5-4-187/3&4, IInd Floor, M.G. Road, Secunderabad, Telangana - 500003 are registered under VAT Act and assesses on the rolls of the CTO, M.G. Road - S.D. Road bearing TIN. 36635086045. The dealer is carrying on the business as Works Contract like construction of Flats.

Authorisation for Audit

As per the authorization issued by the Deputy Commissioner (CT), Begumpet Division, a notice in Form VAT 304 dt.20.11.2018 served on the dealer by RPAD on 04-12-2018 for Scrutiny of Books of accounts of the dealer under TVAT Act reference 1st cited.

VAT is levied @ 5% on difference turnover reported of Rs.82,96,623/-

= 5% of 25% of 82,96,623/-

= 5% of 20,74,155/-

= 1,03,708/-.

In the end the total liability arrived on assessment of the books of account for the period 2013-14 is as under

S No	Year	Description	Amount
1	2013-14	Tax levied on Exempted Sales	13,63,668-00
2	2013-14	Scrutiny (ITC claimed Cancelled dealers &Tax defaulters)	1,03,708-00
Total			14,67,376-00

Total Tax Due to the Department

Rs. 14,67,376/-

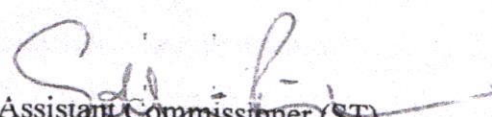
Accordingly a revised show cause notice in Form VAT 305A dt. 18-03-2020 was issued and served to the dealer on 20-03-2020 inviting their written objections, if any, against the proposed assessment and levy of tax vide reference 7th cited. In response to the show cause notice the dealers have neither filed any reply till date nor requested further time to file reply. Hence, it is construed that they have no objections for the proposed show cause notice.

In view of the above, the turnovers and tax proposed in the show cause notice are hereby confirmed.

The amount of **Rs.14,67,376/-** shall be paid within (30) days of the receipt of this order. Failure to make the payment will result in recovery proceedings under Telangana VAT Act, 2005.

From the foregoing it indicates that the dealer has committed an offence under the provisions of Telangana VAT Act, 2005 and the penalty proceeding as per the provisions of Telangana VAT Act, 2005 will be issued separately.

An appeal against this order can be filed before the Appellate Dy. Commissioner (CT) Punjagutta within (30) days of receipt of this order.


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

To,
M/s. Alpine Estates,
5-4-187/3&4, IInd Floor,
M.G. Road, Secunderabad - 500 003.