

GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT
NOTICE FOR PENALTY TO VAT DEALER

FORM VAT 203A

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 – penalty show cause notice issued - 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.

8. Orders passed in Form VAT 305, vide A.O.No.52195, Dated.31-03-2020 by the Asst. Commissioner (ST), M.G. Road – S.D. Road Circle.

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. Their assessment for the period April 2013 to March 2014 under TVAT Act 2005 was completed by the under signed vide reference 6th cited raising a demand of Rs.14,67,376/-.

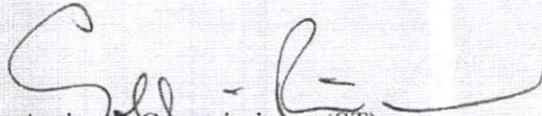
The under declared tax so arrived is liable for penalty under Section 53 (1) (i) of TVAT Act 2005.

As per the above section the penalty proposed for the period April 2013 to March 2014 is worked out as under:

Sl. No.	Tax period.	Tax Due (in Rs.)	Percentage	Penalty (in Rs.)
1	April 2013 to March 2014	14,67,376-00	10%	1,46,738-00
	Total	14,67,376-00		1,46,738-00

Therefore it is proposed to levy a penalty of **Rs. 1,46,738/-** for the period April 2013 to March 2014.

M/s. Alpine Estates are hereby instructed to file their written statement of objections if any against the proposed levy of penalty within (7) Seven days of the date of receipt of this notice adducing necessary evidence in support of their contentions failing which it will be construed that they have no objections to file and the proposal will be confirmed without any further notice / opportunity. M/s. Alpine Estates is also informed that if there is desirous of making any personal representation in this matter, they may do so either personally or through their authorized representative before the undersigned in this office at 4th Floor, Pavani Prestige Building, Ameerpet at 12 P.M. on any working day within the time stipulated above. No separate request / correspondence is required in this matter.


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

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