



F1-107-08

GOVERNMENT OF ANDHRA PRADESH
DEPARTMENT OF COMMERCIAL TAXES

PROCEEDINGS OF THE APPELLATE DEPUTY COMMISSIONER
RUNJAGUTTA, HYDERABAD

PRESENT: SRI B. VISHNU SWARUP, M.Sc., M.Phil

ADC Order No.2338

Stay Application R.No.53/2012-13
in Appeal No.BV/84/2012-13

Date of hearing:06-12-2012
Date of order :07-12-2012

Sub:- APPEALS – APVAT Act, 2005 – M/s Summit Builders, M.G.Road, Secunderabad – Appeal filed against the orders of the Commercial Tax Officer, M.G.Road Circle, Hyderabad – Assessment for the tax periods 2007-08 – Stay petition heard – Stay rejected – Orders issued – Regarding.

* * *

M/s Summit Builders, M.G.Road, Secunderabad, the appellant herein, filed an appeal against the Assessment of Value Added Tax made by the Commercial Tax Officer, M.G.Road Circle, Hyderabad (hereinafter referred to as the Assessing Authority) for the tax periods falling under the year 2007-08. Along with the appeal petitions, the appellant also filed a petition in Form APP 406 seeking stay of collection of the balance disputed tax of ₹2,39,706/-.

Sri M.Ramachandra Murthy, Chartered Accountant and Authorised Representative of the appellant appeared and argued the cases on stay issue reiterating the contentions as set-forth in the grounds of appeals.

I have heard the Authorised Representative and gone through his contentions as well as the contents of the impugned orders. The dispute involved in the present appeal is determination of under-declared tax by the Assessing Authority while making of Assessment of Value Added Tax towards levy of tax on the amounts received on account of execution of works contract on the basis that the appellant has not reported certain turnovers. Prima-facie, I do not find any grounds to grant stay of collection of the balance disputed tax and accordingly the stay petition is rejected.

Sd/-
Appellate Deputy Commissioner(CT)
Punjagutta, Hyderabad

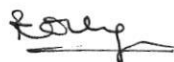
To
The Appellant.

Copy to the Commercial Tax Officer, M.G.Road Circle, Hyderabad.

Copy to the Deputy Commissioner(CT), Begumpet Division, Hyderabad.

Copy submitted to the Additional Commissioner(CT) Legal, A.P., Hyderabad.

// t.c.f.b.o. //



M A N A G E R

Deputy Commercial Tax Officer (Gazetted)
Office of the Appellate Deputy Commissioner (CT)
Punjagutta Division, Hyderabad.