

GOVERNMENT OF ANDHRA PRADESH  
DEPARTMENT OF COMMERCIAL TAXES

PROCEEDINGS OF THE APPELLATE DEPUTY COMMISSIONER  
PUNJAGUTTA, HYDERABAD

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

Stay Application R.No.16/2013-14  
in Appeal No.BV/30/2013-14

Date of order: 18-05-2013

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 2006-07 – Stay petition filed – Stay rejected – Orders issued – Regarding.

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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 2006-07. Along with the appeal petition, the appellant also filed petition in Form APP 406 seeking stay of collection of the balance disputed tax of ₹1,16,744/-.

The stay petition was posted for hearing on 16-05-2013 and the notice was sent by Speed Post to the appellant as well as to their Authorised Representative on 10-05-2013. However, the Authorised Representative of the appellant filed a letter seeking adjournment. As the

hearing is in connection with the disposal of stay petition, the adjournment sought for by the Authorised Representative is rejected and the stay petition is disposed off on merit considering the information / material available in the appeal filed.

I have gone through the grounds of appeal 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 on account of non-disclosure of certain output turnovers in the returns filed. Prima-facie, I do not find any case to grant stay of collection of the balance disputed tax and accordingly the stay petition is rejected.

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.