

AAO.No. 39153

**GOVERNMENT OF TELANGANA
STATE TAX DEPARTMENT**

PROCEEDINGS OF ASSISTANT COMMISSIONER (ST), M.G. ROAD - S.D. ROAD CIRCLE,
BEGUMPET DIVISION, HYDERABAD.

Present: G. Rajya Lakshmmi, M.B.A., LL.M.,

Re.No. 36292192903/2017-18

Dated:24.07.2019

**ASSESSMENT UNDER TELANGANA TAX ON ENTRY OF GOODS INTO LOCAL AREAS
ACT, 2001
(See Sec.6 and Rule 4 & 5)**

Sub: - The Telangana Tax on Entry of Goods into Local Areas Act' 2001 - M/s. Vista Homes –
M.G. Road - S.D. Road – Scrutiny of Entry tax - Scrutiny Show Cause Notice issued –
Reply not filed – Orders passed – Reg.

Ref: - 1) Authorization of Assessment issued by the Dy. Commissioner (CT), Begumpet
Division dated:29.06.2019.

2) Show Cause Notice issued dated: 29.06.2019.

3) E mail sent to the dealer on 20.07.2019 informed to file their written objections for
finalization of Entry tax.

4) Contacted over phone to Sri Srinivasa Sarma said to be the authorized person of the
firm from No. 9298959363 to 9100253761 on 20.07.2019, 22.07.2019 & |
23.07.2019 informed to file their written objections for finalization of Entry tax.

ORDER:

The Telangana Tax on Entry of goods into Local Areas Act, 2001 envisages levy of Entry Tax on Import of notified goods into the State of Telangana for consumption. The Hon'ble Supreme Court of India has upheld the provisions of the Act in the batch cases of M/s.Rayalaseema Alkalies and Allied Chemicals Ltd and others (CA Nos.8053 – 8077). Therefore, Entry Tax is liable to be paid on notified goods imported into the State of Telangana.

Examination of data and records available in the VATIS system of Commercial Taxes Department has revealed that you have imported notified goods into the State of Telangana by issuing Statutory Forms. Exemption from liability from Entry Tax is available only when the notified goods are re-sold or used as inputs in manufacture. As seen from the nature your business and the commodities imported, it is opined that the commodities in the annexure are consumed by you. Therefore, you are liable to levy of Entry Tax under Section 3 of the Act. The Entry Tax liability for the year 2017-18 (April-June) is given in the annexure to this notice and is arrived as below:

Sl.No.	Year	Entry Tax Proposed (Rs)
1.	2017-18 (April-June)	2,27,750-00

The commodity-wise statement and invoice wise statement relating to import of notified goods made by you, are enclosed herewith. It is therefore, proposed to assess you for the year 2017-18 (April-June) on the turnovers and at the rates mentioned in the annexure to this notice.

Accordingly a show cause notice dt: 29-06-2019 served on 08.07.2019 to the dealers, giving 15 days time, to submit their written objections if any against the proposed assessment, e mail sent on 20.07.2019 and also contacted over phone to file their objections to the above said show cause notice. But, so far the dealer has not filed any objections. Hence, it is construed that the dealer is not having any valid objections to file against the proposed assessment. Therefore the assessment under the Telangana Tax on Entry of Goods into Local Areas Act, 2001 for the period 2017-2018 (Apr-June) is hereby completed by confirming the tax proposed in the show cause notice dt.29.06.2019.

In view of the above findings, the final assessment for the tax period 2017-18 (April-June) is completed under the Telangana Tax on Entry of Goods into Local Areas Act 2001 as under:

Tax levied on Purchase of Cement	Rs.2,27,750-00
Tax paid	Nil
Balance payable	Rs.2,27,750-00

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

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

To,
M/S. VISTA HOMES
5 4 187/3 & 4, 2nd Floor, Soham Mansion,
M.G. Road; Secunderabad-500003.