

# Induction Training – ACTOs (DR)

## **Legal Module & Manupatra**

N. Sai Kishore JC (ST)

Date: 10-02-2020

Venue: TSIRD

# Out lines

- Introduction to legal module
- Legal module?
- Procedure
- Utility of legal module
- Introduction to Manupatra
- How to search?
- Quick evaluation test

# Introduction

- Assessment orders under various acts
  - VAT assessment
  - CST assessment
  - Entry Tax
  - GST assessment
- Determining liabilities
  - under declaration of taxes or
  - Short payment of taxes
  - Excess availment of ITC
  - Wrong Refunds

# Introduction

- Appeal mechanism
  - Appellate Joint Commissioner/ ADC
  - TVAT AT
  - Appeal to High Court
  - Writ Petition
  - Special Appeal
  - CST Appellate Tribunal
  - Appeal to Supreme Court
    - Special Leave Petition

# Legal module?

- Increase in litigation
  - Unprocessed manual data
  - Missing physical records
  - Difficulty in record keeping & retrieving
- To track the status of litigation
- To collect the “collectable balances”
- To view the total history at one place

# Legal module?

- Ease in Monitoring
- Updation on real time basis by various levels
- Pending balances
- Quick realization of revenue
- Removal of drudgery

# Legal module

- Facility to upload orders / affidavits / counters
- Developed by IIT, Hyderabad
- The legal module is developed under ‘scrutiny’
- Types of petitions before legal forums
  - Appeal petition
    - Accepting/Rejecting at admission stage
  - Stay Petition

# Legal module

- Disposals by legal forums
  - Rejection of stay petition
  - Granting conditional stay
  - Allowing an Appeal
  - Dismissing an Appeal
  - Remanding an Appeal
  - Mixes Disposals



# Legal module

- Disputed tax and Collectable balance
  - Stay – full stay or conditional stay – Stay petition pending for disposal before ADC/AJC
    - AJC/ADC
    - Additional Commissioner
    - Tribunal in certain circumstances
    - High Court
    - Supreme Court

# Legal module

- Disputed tax and Collectable balance – Non Collectable balance
  - Dismissed portion is collectable
  - Remanded portion needs to be decided again
  - Allowed portion – demand is nullified
  - Government stay

# Legal module

- Mandatory uploading of orders in CTD Orders
  - Assessment order
  - ADC Orders – stay/appeal
  - Revision orders – CCT/Addl. CCT/Joint CCT
  - Additional Commissioner order stay orders
  - Tribunal Orders
  - Public view – order can be retrieved

# Legal module

- Admission of appeal – VAT regime
  - 12.5% of disputed tax and unpaid admitted tax to file appeal before ADC
  - 37.5% disputed tax and admitted tax to file appeal before tribunal aggrieved by ADC order
  - 25% of disputed tax and admitted tax to file appeal before tribunal aggrieved by the orders of revision



SRI K.CHANDRASHEKAR RAO  
The Hon'ble Chief Minister



# COMMERCIAL TAXES DEPARTMENT

Government of Telangana

- ABOUT US
- ALL ACTS
- TAX COLLECTIONS
- TRIBUNAL
- RTI
- CITIZENS CHARTER
- FAQ'S
- GST INFO
- CONTACT US



## Announcements

- Anti -Profiteering. **new**
- ▶ Judgment delivered by Karnataka High Court on payment of deferment of taxes
- ▶ Report on Cases Under Revenue

- [DEPARTMENT HOME](#)
- [DEPARTMENT EMAIL](#)
- [GST TAX OFFICIAL LOGIN](#)

**Online Dealer Services**

- [GST info for Dealer](#)
- [Statutory Forms](#)
- [GST Tax cover login](#)
- [Cost of Forms/Services](#)

**Verification**

- [Verify TIN\(All Acts\)](#)
- [Verify TIN\(All Acts\)](#)

**GST Gos**

- 1. Go.No.171,Date:20-

**GST Circulars**

- 1. Cir:103,Date:10-09-

# COMMERCIAL TAXES DEPARTMENT



Government of Telangana

## Department Home

- ◆ **Scrutiny**
- ◆ Digital Signature
- ◆ Department Login
- ◆ VATIS (From 02-June-2014)
- ◆ VATIS Reports (From 02-June-2014)
- ◆ Manupatra (Please click on IP Users Click here)
- ◆ Information on GST-Goods and Services Tax
- ◆ Employees Health Fund
- ◆ Manual for the Scrutiny of Central Excise Returns
- ◆ Manual for Scrutiny of Service Tax Returns
- ◆ Online Legal Cases Monitoring System

## Other Topics

- ◆ P.S. – C.T. Department – Integrated s ACTOs of Zone-VI – Finalised – Cert Hyderabad (Rural) Nodal Division ser ACTOs – Show cause notice for revis seniority list of ACTOs of Zone-VI – Is Regarding [Annexure](#)
- ◆ Sub:Public Services – Commercial Ta – Preparation of combined Integrated DCTOs of all zones of Zone-V & VI, fo 2011-12 to 2012-13 – Show Cause No Final Orders passed – Orders – Issue [Annexure](#)
- ◆ Sub:Guide lines to effect the transfers [Annexure](#)
- ◆ Sub:LIST OF PROPOSED INTEGRA LIST OF DEPUTY COMMERCIAL TA OF ALL ZONES OF ZONE-V, & VI, F YEAR 2011-12 TO 2012-13



TAX

Login Id

Password

Sign in

### Scrutiny

- ET Help Document
- WC Help Document
- ITC Help Document
- Legal Help Document

#### Menu

- CTO
- RB\_MODULE
- RB Special Drive





### Scrutiny

[ET Help Document](#)

[WC Help Document](#)

[ITC Help Document](#)

[Legal Help Document](#)

Menu

#### CTO

- Wc2
- Itc2
- Entry Tax
- Entry Tax Old Demands
- Entry Tax (Audit Allocation)
- Feed Back
- Case Study
- Legal**
- Dismissed Cases (ADC /TVAT/HC)
- Excess Credit Module
- CST
- Deferment
- Ao Notice List
- Team Change Request
- CST Assessments
- IDL
- OIC

#### RB\_MODULE

#### RB Special Drive

# Adding a New case in legal Module

MENU Role CTO SAROOR NAGAR-III CIRCLE-CTO

**STATEMENT OF CASES - PENDING/DISPOSED**

[Collectable OrderWise Report](#)
[Collectable CircleWiseReport](#)
[Legal List Report Xls](#)
[Legal List Report Pdf](#)
[ADD NEW CASE](#)
Search Clear

Tin :  Name Of The Dealer :  Order No :   
 Division Name :  Circle Name :  Appeal Pending / Disposed By :   
 Stay Pending / Disposed By :  Status of Appeal/ Stay Petition :  Tax Period :   
 Act :  Pending Task :  LM Ref. No :   
 Remaining Balance >=:

| S.No<br>LM Ref. No         | TIN<br>Division<br>Circle<br>Dealer Name<br>Mobile Number<br>Email   | Authority<br>CTD Order No<br>Date of Order<br>Tax Period & Act<br>Disputed Amount | Appeal Deposit Amount<br>Appeal Status<br>Dismissed Amount<br>Allowed Amount<br>Remanded Amount | Stay Status<br>Amount Covered by Stay<br>Amount Not Covered by Stay<br>Due Date | Collectable Amount<br>Collected Amount                  | Non Collectable Reason<br>Amount<br>Details | Remaining Balance | Action to be Taken  |
|----------------------------|--|---|---|---|---|---|-------------------|---|
| 1<br>A<br>8<br>0<br>9<br>7 | 36603930194<br>SAROOR NAGAR<br>SAROOR NAGAR 3<br>M/S KRUSHI INFRAS INDIA PVT LTD<br>9395550789<br>krushiinfrasia@gmail.com | CTO<br>14775<br>24/03/2018<br>- & ENTRY TAX ON GOODS<br>₹ 550260                  | ₹ 137570<br>Pending with HC<br>-<br>-<br>-  | Conditional Stay Granted by HC<br>₹ 412690<br>₹ 137570<br>05-07-2018            | ₹ 137570<br>₹ 137570<br><a href="#">Add Collections</a> | Govt stay<br>₹ 1<br>0000                    | ₹ 0               | Updated<br><a href="#">Click here to Generate/ View Notices</a><br><a href="#">Click here to Add/ View Stay Details</a> |
| 2                          | 36844661636  | DCTO  | N/A   | -   | ₹ 25575   | -   | ₹ 0               | Updated   |

[Add/View Details of Appeal/Stay Petition/Rectual Orders](#)
[Update/ Edit Order Details \(Period etc\)](#)

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Role HC/SC

Legal Section

### DETAILS OF ORIGINAL DISPUTED ORDER

#### Order Details

AO/DCO/ACO (Ctd Order)  
NO:

Date :

Tax Period From Month :

Tax Period From  
Year :

Tax Period To Month :

Tax Period To Year  
:

Act :

Upload :



0

#### Authority who passed the order

Designation:

Division:

Circle:

#### Basic Details

TIN/APGST/GST/GRN No :

#### Disputed Amounts (Rs)

Tax :

Interest :

Penalty :

Other :

Remarks :

Maximum characters 1000

Save

Cancel or Back

# Legal module – Data Entry

- After clicking the save button it will go to the list screen again.
- A legal module reference number will be generated which is noted for further reference.
- For adding appeal details click on the Add/view appeal button in the fourth column of the list screen



MENU



Role HC/SC

Legal Section

### STATEMENT OF CASES - PENDING/DISPOSED

Collectable OrderWise Report

Collectable CircleWiseReport

Collectable DivisionWiseReport

Legal List Report Xis

Legal List Report Pdf

ADD NEW CASE

Tin :  Name Of The Dealer :  Order No :  Search Clear

Division Name :  Circle Name :  Appeal Pending / Disposed By :

Stay Pending / Disposed By :  Status of Appeal/ Stay Petition :  Tax Period :

Act :  Pending Task :  LM Ref. No :

Remaining Balance >= :

| S.No<br>LM Ref. No         | TIN<br>Division<br>Circle<br>Dealer Name<br>Mobile Number<br>Email  | Authority<br>CTD Order No<br>Date of Order<br>Tax Period & Act<br>Disputed Amount | Appeal Deposit<br>Amount<br>Appeal Status<br>Dismissed Amount<br>Allowed Amount<br>Remanded Amount | Stay Status<br>Amount Covered<br>by Stay<br>Amount Not<br>Covered by Stay<br>Due Date | Collectable Amount<br>Collected Amount | Non Collectable<br>Reason<br>Amount<br>Details                     | Remaining<br>Balance | Action to be Taken      |
|----------------------------|---|---|--|---|--|--|----------------------|-------------------------|
| 1<br>A<br>6<br>8<br>3<br>0 | 36630259810<br>ABIDS<br>GOWLIGUDA-OSMAN GUNJ<br>SHREE PAPERS LIMITED G RAGAM<br>PETA<br>9700970978<br>shreepapers@yahoo.com | DCTO<br>674<br>08/01/2018<br>- & ENTRY TAX ON G<br>OODS<br>₹ 5410                 | N/A<br>-<br>-<br>-   | -<br>-<br>-   | ₹ 5410<br>-                            | Others<br>₹ 5,409<br>case pertains to peddapu<br>ram circle A<br>P | ₹ 1                  | Updated<br>Delete Order |
| 2<br>B<br>1<br>4<br>0      | 36531049184<br>WARANGAL<br>WARANGAL-URBAN 1<br>M VENKAT RAO CHILDERS  | CTO<br>43640<br>08/09/2018<br>- & ENTRY TAX ON G                                  | N/A<br>-<br>-<br>-   | -<br>-<br>-   | ₹ 3710<br>₹ 3710                       | - Select -<br>₹<br>₹   | ₹ 0                  | Updated<br>Delete Order |

Add/View Details of Appeal/Stay Petition/Effectual Orders

Update/ Edit Order Details (Period etc)

Legal Appeal Details Appeal Details Report Back

|            |             |                   |                              |
|------------|-------------|-------------------|------------------------------|
| TIN :      | 36631358895 | Name :            | KAMALA CONSUMER CARE PVT LTD |
| Division : | NALGONDA    | Circle :          | JADCHERLA                    |
| Order No : | 1382        | Disputed Amount : | 41204                        |

| Appeal Filed Before<br>GI/Filing No<br>Filing Date       | Appeal Deposit Amt<br>Admission Status<br>Grounds of Appeal Doc | Admitted Date<br>Appeal / TA/ WP/ TRC /SPLA/Ref No<br>Appeal Status | ADC / TVAT AT Order No<br>Date of Order                                   | Nature of Disposal Details | Remanded To Whom Details | Remarks   | Save | Stay Details | Effectual Order | Added by Whom<br>Last Updated by Whom |
|--|---|---|---|----------------------------|--------------------------|---|------|--------------|-----------------|---------------------------------------|
| -- Select --<br><br>GI FILING NO<br><input type="text"/> | <input type="text"/><br>-- Select --<br>                        | <input type="text"/><br><input type="text"/><br>-- Select --        | ORDER NO<br><input type="text"/><br>Date of Order<br><input type="text"/> | -- Select --               |                          | <input type="text"/><br>Maximum characters 2000 |      |              |                 |                                       |

[+ Add New](#)

[Back](#)

**LEGAL APPEAL DETAILS**

Appeal Details Report [Back](#)

**BASIC DETAILS**

**NAMISHREE INFRASTRUCTURE AND PROJECTS PVT LTD**

TIN : 36028530988  
 Division : **ABIDS** Circle : **NARAYANAGUDA-MJ MARKET** Disputed Amount : 974317  
 Order No : 47783

| Appeal Filed Before | Appeal Deposit Amt    | Admitted Date                     | ADC / TVAT AT Order No | Nature of Disposal Details | Remanded To Whom Details | Remarks  | Add/View Order | Stay Details                            | Effectual Order | Added by Whom        |
|---------------------|-----------------------|-----------------------------------|------------------------|----------------------------|--------------------------|--|----------------|---|-----------------|----------------------|
| GI/Filing No        | Admission Status      | Appeal / TA/ WP/ TRC /SPLA/Ref No | Date of Order          |                            |                          |  | Save           |   |                 | Last Updated by Whom |
| Filing Date         | Grounds of Appeal Doc | Appeal Status                     |                        |                            |                          |  | Delete         |   |                 |                      |
| ADC                 | 121790                |                                   |                        |                            |                          |  |                |   |                 | legal_adc_s ec       |
| A/263/18-19 ENT     | Admitted              | 03 Jan, 2019                      | ORDER NO               | - Select -                 |                          | <div style="border: 1px solid gray; width: 100px; height: 100px; margin-bottom: 5px;"></div> Maximum characters 2000 | <br><br>       | <br>Click here to Add/View Stay Details |                 |                      |
| 29 Dec, 2018        | Grounds of Appeal     | A/147/18-19ENT                    | Date of Order          |                            |                          |  |                |   |                 |                      |

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Role HC/SC

Legal Section

### LEGAL APPEAL DETAILS

Appeal Details Report

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BASIC DETAILS

## HINDUSTAN COCA COLA BEVERAGES PVT LTD

TIN : 28670220750

Division : SAROOR NAGAR

Circle : MALKAJGIRI 3

Disputed Amount : 35116131

Order No : 19102

| Appeal Filed Before | Appeal Deposit Amt    | Admitted Date                      | ADC / TVAT AT Order No | Nature of Disposal Details                                 | Remanded To Whom Details | Remarks   | Add/ View Order | Stay Details | Effectual Order | Added by Whom        |
|---------------------|-----------------------|------------------------------------|------------------------|--|--------------------------|---|-----------------|--------------|-----------------|----------------------|
| GI/Filing No        | Admission Status      | Appeal / TA/ W/P/ TRC /SPLA/Ref No | Date of Order          |  |                          |   | Save            |              |                 | Last Updated by Whom |
| Filing Date         | Grounds of Appeal Doc | Appeal Status                      |                        |  |                          |   | Delete          |              |                 |                      |
| 4389518             | Admitted              | 29 Dec, 2014                       | 1090                   | FD & PR  | AC(LTU)                  | The ADC Hyderabad Rural remanded the case vide AO NO.1080 |                 |              |                 | ac_mkjr3@gct.gov.in  |
|                     | Grounds of Appeal     | S/24/2015-2016-<br>Disposed        | 30 Dec, 2016           | Dismissed Amount<br>1002196<br>Remanded Amount<br>34113935 | SAROOR NAGAR             | Maximum characters 2000                                   |                 |              |                 |                      |

Click here to Add/ View Stay Details

Add New

Back



Division : SAROOR NAGAR      Circle : RAJENDRA NAGAR 1      Disputed Amount : 2681766  
 Order No : 34518

| Appeal Filed Before<br>GI/Filing No<br>Filing Date                                    | Appeal Deposit Amt<br>Admission Status<br>Grounds of Appeal<br>Doc<br>Counter Affidavit<br>Doc | Admitted Date<br>Appeal / TA/ WP/<br>TRC /SPLA/Ref<br>No<br>Appeal Status | ADC / TVAT AT<br>Order No<br>Date of Order | Nature of Disposal<br>Details                                       | Remanded To<br>Whom Details   | Remarks                 | Add/<br>View<br>Order<br>Save<br>Delete  | Stay<br>Details | Effectual<br>Order             | Added by<br>Whom<br>Last<br>Updated by<br>Whom |
|---|--|---|--|---|---|-------------------------|--|-----------------|--------------------------------|--|
| ADC<br>HYR/540/2018-1<br>18 Sep, 2018   | 335221<br>Admitted<br>Grounds of Appeal<br>0   | 18 Sep, 2018<br>S/130/2018-19-V<br>Disposed                               | 490<br>02 Mar, 2019                        | PD & PR<br>Dismissed Amount<br>2396310<br>Remanded Amount<br>285456 | Designation<br>CTO<br>Division<br>SAROOR NAGAR<br>Circle<br>RAJENDRA NAGAR<br>Email<br>sto_fgda@tgct.gov.in | Maximum characters 2000 | 1<br>Click here to Add/View Stay Details |                 | legal_adc_hyd<br>legal_adc_hyd |  |
| TVAT<br>GI FILING NO<br>Appeal against :<br>Both Dismiss<br>Remanded portion amount : | 0<br>Admitted<br>Grounds of Appeal<br>0  | 06 May, 2019<br>79/2019<br>Pending  | ORDER NO<br>Date of Order                  | - Select -  |   | Maximum characters 2000 | 0<br>Click here to Add/View Stay Details |                 | legal_tvat                     |  |

# Legal module – Data Entry

- If the dealer files stay petition before any of the appellate forum
  - add stay petition details by clicking on the add stay details button.
  - If the 1<sup>st</sup> Appellate forum dismisses the case and approaches higher forum, add petition details of the higher appellate forum.



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Role

HC/SC

Legal Section

### STAY DETAILS

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BASIC DETAILS

## HINDUSTAN COCA COLA BEVERAGES PVT LTD

TIN : 28670220750

Division : SAROOR NAGAR

Order No : 19102

Appeal No : S/24/2015-2016-VAT

Circle : MALKAJGIRI 3

Disputed Amount : 35116131

Appeal Admitted date : 29 Dec, 2014

Previous Appeal Dismissed Amount : 1002196

| S.No | Stay Disposed by                        | Stay Filed Status                       | Stay Disposed Status                    | ADC/TVAT<br>AT/Addl.CCT(legal) WRIT<br>Petition No(CTD Order No)<br><br>Date of Order | Amount Covered by Stay<br><br>Amount Not Covered by Stay<br><br>Payment Due Date | Remarks  | Upload<br>Stay<br>Order |
|------|---|---|---|---|--|--|-------------------------|
| 1    | <input type="text" value="- Select -"/> | <input type="text" value="- Select -"/> | <input type="text" value="- Select -"/> | <input type="text"/><br><input type="text"/>  | <input type="text"/><br><input type="text"/><br><input type="text"/>             | <input type="text" value="Enter remarks here..."/> | <br>0<br>               |

Note : When stay status is full stay then please enter appeal deposit amount under 'amount not covered by stay' as it is already collected.

Back

# Legal module – Data Entry

- Add collection details
- After clicking Add collections button
  - add collection details such as challan details, amount etc.
  - To issue notices to the dealer, click on Generate /view notice button on the right side of list screen.
  - Notice generated is automatically sent to the registered mail id of the dealer
- The data relating to cases pending in ADC office, Tribunal, High court
  - Can be entered by appeal/unit office
  - Collection particulars – only by unit office

## STATEMENT OF CASES - PENDING/DISPOSED

[Collectable OrderWise Report](#)
[Collectable CircleWiseReport](#)
[Legal List Report Xls](#)
[Legal List Report Pdf](#)
[ADD NEW CASE](#)

|                              |   |                                   |   |                                |   |  |
|------------------------------|---|-----------------------------------|---|--------------------------------|---|--|
| Tin :                        | <input type="text"/>                    | Name Of The Dealer :              | <input type="text"/>                    | Order No :                     | <input type="text"/>                    | <a href="#">Search</a> <a href="#">Clear</a> |
| Division Name :              | <input type="text" value="- Select -"/> | Circle Name :                     | <input type="text" value="- Select -"/> | Appeal Pending / Disposed By : | <input type="text" value="- Select -"/> |  |
| Stay Pending / Disposed By : | <input type="text" value="- Select -"/> | Status of Appeal/ Stay Petition : | <input type="text" value="- Select -"/> | Tax Period :                   | <input type="text"/>                    |  |
| Act :                        | <input type="text" value="- Select -"/> | Pending Task :                    | <input type="text" value="- Select -"/> | LM Ref. No :                   | <input type="text"/>                    |  |
| Remaining Balance >= :       | <input type="text"/>                    |                                   |   |                                |   |  |

| S.No | TIN<br>Division<br>Circle<br>Dealer Name<br>Mobile Number<br>Email  | Authority<br>CTD Order No<br>Date of Order<br>Tax Period & Act<br>Disputed Amount | Appeal Deposit<br>Amount<br>Appeal Status<br>Dismissed Amount<br>Allowed Amount<br>Remanded Amount | Stay Status<br>Amount Covered<br>by Stay<br>Amount Not<br>Covered by Stay<br>Due Date | Collectable Amount<br>Collected Amount                  | Non Collectable<br>Reason<br>Amount<br>Details | Remaining<br>Balance | Action to be Taken  |
|------|---|---|--|---|---|--|----------------------|---|
| 1    | 36603930194<br>SAROOOR NAGAR<br>SAROOOR NAGAR 3<br>M/S KRUSHI INFRAS INDIA PVT LTD<br>9395550789<br>krushiinfrasindia@gmail.com | CTO<br>14775<br>24/03/2018<br>-&ENTRY TAX ON G<br>OODS<br>₹ 550260                | ₹ 137570<br>Pending with HC<br>-<br>-<br>-   | Conditional Stay Gr<br>anted by HC<br>₹ 412690<br>₹ 137570<br>05-07-2018              | ₹ 137570<br>₹ 137570<br><a href="#">Add Collections</a> | Govt stay<br>₹ 1<br>0000                       | ₹ 0                  | Updated<br><a href="#">Click here to Generate/<br/>View Notices</a><br><a href="#">Click here to Add/ View Stay<br/>Details</a> |
| 2    | 36844661636<br>SAROOOR NAGAR<br>SAROOOR NAGAR 3   | DCTO<br>27367<br>09/05/2018   | N/A<br>-<br>-<br>-   | -<br>-<br>-   | ₹ 25575<br>₹ 25575<br><a href="#">Add Collections</a>   | - Select -<br>₹                                | ₹ 0                  | Updated<br><a href="#">Click here to Generate/<br/>View Notices</a>   |



MENU



Role CTO

SAROOR NAGAR-III CIRCLE-CTO

STATEMENT OF CASES - PENDING/DISPOSED

Legal Collections

| S.No | Challan Number | Challan Date | Amount | Added By Whom       | Remarks |
|------|----------------|--------------|--------|---------------------|---------|
| 1    | 939941         | 24 Jul, 2018 | 137570 | ac_smr3@tgct.gov.in |         |

Save Collections

Close

VATIS Collections : 0

View VATIS Collections

Add Collections

| S.No       | Division   | CTD Order No  | Amount   | Amount Covered   | Collectable Amount                                      | Non Collectable             | Remaining | Action to be Taken  |
|------------|--|---|--|--|---|-----------------------------|-----------|---|
| LM Ref. No | Circle<br>Dealer Name<br>Mobile Number<br>Email  | Date of Order<br>Tax Period & Act<br>Disputed Amount              | Appeal Status<br>Dismissed Amount<br>Allowed Amount<br>Remanded Amount | by Stay<br>Amount Not<br>Covered by Stay<br>Due Date                     | Collected Amount  | Reason<br>Amount<br>Details | Balance   |   |
| 1          | 36603930194<br>SAROOR NAGAR<br>SAROOR NAGAR 3<br>M/S KRUSHI INFRAS INDIA PVT LTD<br>9395550789<br>krushiinfrasia@gmail.com | CTO<br>14775<br>24/03/2018<br>-ENTRY TAX ON G<br>OODS<br>₹ 550260 | ₹ 137570<br>Pending with HC<br>-<br>-                                  | Conditional Stay Gr<br>anted by HC<br>₹ 412690<br>₹ 137570<br>05-07-2018 | ₹ 137570<br>₹ 137570<br><a href="#">Add Collections</a> | Govt stay<br>₹ 1<br>0000    | ₹ 0       | Updated<br><a href="#">Click here to Generate/<br/>View Notices</a><br><a href="#">Click here to Add/ View Stay<br/>Details</a> |
| 2          | 36844661636<br>SAROOR NAGAR<br>SAROOR NAGAR 3  | DCTO<br>27367<br>09/05/2018                                       | N/A<br>-<br>-  | -<br>-<br>-  | ₹ 25575<br>₹ 25575<br><a href="#">Add Collections</a>   | Select<br>₹                 | ₹ 0       | Updated<br><a href="#">Click here to Generate/<br/>View Notices</a>   |

## STATEMENT OF CASES - PENDING/DISPOSED

Collectable OrderWise Report

Collectable CircleWiseReport

Legal List Report Xls

Legal List Report Pdf

ADD NEW CASE

|  |   |  |  |
|--|---|--|--|
| Tin : <input style="width: 80%;" type="text"/>   | Name Of The Dealer : <input style="width: 80%;" type="text"/>   | Order No : <input style="width: 80%;" type="text"/>  | <input type="button" value="Search"/> <input type="button" value="Clear"/> |
| Division Name : <span style="border: 1px solid #ccc; padding: 2px;">-- Select --</span>              | Circle Name : <span style="border: 1px solid #ccc; padding: 2px;">-- Select --</span>                     | Appeal Pending / Disposed By : <span style="border: 1px solid #ccc; padding: 2px;">-- Select --</span> |  |
| Stay Pending / Disposed By : <span style="border: 1px solid #ccc; padding: 2px;">-- Select --</span> | Status of Appeal/ Stay Petition : <span style="border: 1px solid #ccc; padding: 2px;">-- Select --</span> | Tax Period : <input style="width: 80%;" type="text"/>  |  |
| Act : <span style="border: 1px solid #ccc; padding: 2px;">-- Select --</span>                        | Pending Task : <span style="border: 1px solid #ccc; padding: 2px;">-- Select --</span>                    | LM Ref. No : <input style="width: 80%;" type="text"/>  |  |
| Remaining Balance >= : <input style="width: 80%;" type="text"/>                                      |   |  |  |

| S.No       | TIN   | Authority   | Appeal Deposit   | Stay Status  | Collectable Amount   | Non Collectable       | Remaining | Action to be Taken   |
|------------|---|---|--|--|--|-----------------------|-----------|--|
| LM Ref. No | Division Circle Dealer Name Mobile Number Email   | CTD Order No Date of Order Tax Period & Act Disputed Amount | Amount Appeal Status Dismissed Amount Allowed Amount Remanded Amount | Amount Covered by Stay Amount Not Covered by Stay Due Date | Collected Amount   | Reason Amount Details | Balance   |  |
| 1          | 36603930194   | CTO   | ₹ 137570   | Conditional Stay Granted by HC                             | ₹ 137570   | Govt stay             | ₹ 0       | Updated  |
| A8097      | SAROOR NAGAR<br>SAROOR NAGAR 3<br>M/S KRUSHI INFRAS INDIA PVT LTD<br>9395550789<br>krushiinfrasia@gmail.com | 14775<br>24/03/2018<br>& ENTRY TAX ON GOODS<br>₹ 550260     | Pending with HC<br>-<br>-<br>-                                       | ₹ 412690<br>₹ 137570<br>05-07-2018                         | ₹ 137570<br><input type="button" value="Add Collections"/> | ₹ 1<br>0000           |           | <input type="button" value="Click here to Generate/ View Notices"/><br><input type="button" value="Click here to Add/ View Stay Details"/> |
| 2          | 36844661636   | DCTO  | N/A  | -  | ₹ 25575  | -- Select --          | ₹ 0       | Updated  |
| A879       | SAROOR NAGAR<br>SAROOR NAGAR 3  | 27367<br>09/05/2018   | -<br>-<br>-  | -<br>-<br>-  | ₹ 25575<br><input type="button" value="Add Collections"/>  | ₹                     |           | <input type="button" value="Click here to Generate/ View Notices"/>  |

## NOTICE

Ref.No. \_\_\_\_\_

Dt. \_\_\_\_\_

Sub: TAX ARREARS – M/s. \_\_\_\_\_ - Notice issued for payment of Arrears – Reg.

Ref: CTD Order No. \_\_\_\_ Dt. \_\_\_\_\_

\* \* \* \* \*

M/s. \_\_\_\_\_ were assessed under \_\_\_\_\_ Act for the period \_\_\_\_\_. They filed an appeal before the ADC / TVAT AT/High Court disputing levy of tax of Rs. \_\_\_\_\_. Present status of the demand is as under:

- There is no stay in force / There is no stay petition pending.
- Conditional stay has been granted subject to payment of Rs. \_\_\_\_\_. The amount has not been paid or partly paid
- The appeal is dismissed / partly dismissed.

Therefore, M/s. \_\_\_\_\_ are liable to pay the following arrears as per this office record:



| S.No. | Act | Period | Type<br>(Tax/interest/penalty/others) | Amount<br>due<br>(Rs.) | Amount<br>paid (Rs.) | Balance<br>payable<br>(Rs.) |
|-------|-----|--------|---------------------------------------|------------------------|----------------------|-----------------------------|
|       |     |        |                                       |                        |                      |                             |
|       |     |        |                                       |                        |                      |                             |

M/s. \_\_\_\_\_ are requested to pay the above balance due of Rs \_\_\_\_\_ within (7) days from date of receipt of this notice failing which further action will be initiated to recover the dues invoking the provisions of SGST Act.



# Manupatra

- A Legal Encyclopedia –
  - Acts/Rules/ Notifications/ Case laws
  - Not only taxation matters – all legal matters
  - A very useful tool for quick search and to retrieve the required case law or rule or notification
  - Status of given case law – still holds good or over ruled?
  - Vendor to Department and accessible from an CT office through IP user

# Manupatra

- Many search options
  - Based on citation
  - Based on key word(s)
  - Interactive Time line of given case law
  - Case map to grasp the applicability of case law
  - Facility to print, save, mail, writing note

# Questions

1. An appeal disputing a tax of Rs 10,00,000/- is disposed by AJC remanding an issue with a tax effect of Rs 5,00,000/- and dismissing on the other issues. In such case what is collectable balance as on date of disposal? (Tax payer has paid 12.5% of disputed tax for admission of the appeal and did not pay the balance as he got stay from high court till the disposal of appeal by AJC) (2M)

# Questions

2. Aggrieved by the orders of divisional joint commissioner, revisional authority, under VAT Act, a tax payer has filed an appeal before TVAT AT disputing levy of Rs 2,00,000/-. Further he admitted liability of Rs 1,00,000/- which he not paid. How much amount to be paid by the tax payer for admission of appeal?

(2M)

# Questions

3. Appeal authority on the orders of Commissioner under VAT Act? (1M)

- a. Tribunal
- b. Government
- c. Advance Ruling Authority
- d. High Court

4. Which is correct regarding “relied on” (1M)

- a. Redundant case law
- b. Principles enunciated in that case law are held to be bad in law
- c. Taking shelter under this case law in the present case on hand which is disposed in the same line
- d. None of these

# Questions

5. Which one of the following is false regarding legal module (1M)
- a. Collection particulars are to be entered by unit office (Circle / STU) only
  - b. Module captures the details of authority in case remanded by appeal authority
  - c. Facility to upload affidavit and counter affidavit
  - d. Uploading disputed order is not mandatory



THANK YOU