Read : Application for determination dt.03.09.2012 by M/s. Mahindra Lifespace Developers Limited holder of TIN- 27920071998V/C.

Heard: Nobody attended.

PROCEEDINGS

(under section-56(1) of the MVAT Act, 2002 read with rule-64(3)(d) of the MVAT Rules, 2005)

No.DDQ-11/2012/Adm-6/29/B- 12 **Mumbai, dt :** 28/11/2014

M/s. Mahindra Lifespace Developers Limited ('the applicant') carrying on business at Fifth Floor, Mahindra Towers, Worli, Mumbai- 400 018, had requested determination of the following question:

> *"Whether the agreement for sale of flat is a works contract involving transaction of sale of goods used in construction of the said flat, before or after the date of agreement, at our hands who is only a developer and builder and has assigned the work of construction to a works contractor who has discharged tax liability under the act? If the said transaction amounts to sale then what is the sale price of such goods?"*

02. By letter dated. 03.11.2014 the applicant was duly and properly apprised of the steps taken by the Sales Tax Department, Maharashtra State, to adequately clarify such and other issues as are involved in the present proceedings. The applicant was also apprised of the Hon.Bombay High Court and the Hon.Supreme Court judgements on the issues involved. A view was expressed therein that the determination proceedings may not be required in view of inherent provisions, abundant clarification and rulings of the Hon.Courts. However, the applicant was also requested to attend for a hearing in the matter on Thursday, the 27th November 2014 in the event that the view as expressed was not acceptable. It was duly cautioned that in the event of failure to attend the hearing, it would be presumed that the applicant has nothing to say in the matter and the application would be liable to be rejected summarily in terms of rule-64(3) of the Maharashtra Value Added Tax Rules, 2005.

03. The applicant has failed to attend on the aforesaid date either in person or through his authorized representative. In view thereof, it is inferred that the applicant has nothing to say in the matter and that the view as expressed is acceptable to him.The application, therefore, requires to be rejected summarily.

ORDER

(under section-56(1) of the MVAT Act, 2002 read with rule-64(3)(d) of the MVAT Rules, 2005)

No.DDQ-11/2012./Adm-6/29/B- 12 **Mumbai, dt:** 28/11/2014

For reasons as discussed in the body of the order, the application for determination dt. 03.09.2012 is rejected summarily.

(DR.NITIN KAREER)
COMMISSIONER OF SALES TAX,
MAHARASHTRA STATE, MUMBAI.