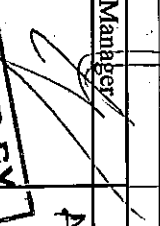


BNC-GSTR3B of Feb 2022 ver 11.xlsx
GSTR3B monthly Statement

Company Name		B and C Estates					
Project name		May/Flower Grande					
For month of		Feb-22					
				P	Q	R	S=P+Q+R
S. No.	Item	Formula	Taxable Value	IGST	CGST	SGST	Total
A	ITC available from earlier periods		-	-	52,685	52,685	1,05,370
B	ITC being claimed for current period		93,989	-	8,421	8,421	16,842
C	ITC (Ineligible)		-	-	-	-	-
D	ITC for RCM - current period		-	-	-	-	-
E	ITC for RCM (Ineligible)		-	-	-	-	-
F	Net ITC	A+B-C+D-E	93,989	-	61,106	61,106	1,22,212
G	Outward taxable suppliers B2C		-	-	-	-	-
H	Outward taxable suppliers B2B		-	-	-	-	-
I	Net Tax Payable (without RCM)	G+H-F		-	-	-	-
J	RCM tax payable (in cash)		-	-	-	-	-
K	Total Tax payable	I+J		-	-	-	-
L	Outward exempt supplies		2,120				-
M	ITC available for next month	F-G-H		-	61,106	61,106	1,22,212
N	ITC available on portal		-	-	52,685	52,685	1,05,370
Payment details							
Challan No							
Amount paid							
Approved		Accountant	Manager	Consultant		MD	
Sign		V. Krishnakumar					
Date		14/03/22					
Note:		APPROVED BY  Audit Report Enclosed					
1 This form must be submitted before 10th of each month. MAR 2022 2 Payment must be made on or before due date. 19 MAR 2022 3 Account for the payment in Fridays statement. JAYA, PRAPASH 4 Attach ledger statement and other documents for consolidated accounts. 5 Prepare list of ITC of supplier > 25k which are not appearing in portal. Nil (ITC tallied with Books)							

W. S. S. S.

B & C Estates
M G Road, Ranigunj
Secunderabad

GSTR-3B
1-Feb-22 to 28-Feb-22

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1-Feb-22 to 28-Feb-22

GSTIN/UID : 36AAHFB7046A1ZT

Particulars	Voucher Count
Total Vouchers	23
Included in Return	11
Participating in return tables	11
No direct implication in return tables	0
Not relevant in this Return	12
Uncertain Transactions (Corrections needed)	0

Particulars	Taxable Amount	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
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Outward Supplies

Local Sales	2,120.00					
Exempted	2,120.00					
Total Outward Supplies	2,120.00					
Total Liability	2,120.00					

Inward Supplies

Local Purchase	93,989.00		8,420.75	8,420.75		16,841.50
Taxable	93,989.00		8,420.75	8,420.75		16,841.50
Total Inward Supplies	93,989.00		8,420.75	8,420.75		16,841.50
Total Input Tax Credit	93,989.00		8,420.75	8,420.75		16,841.50

B & C Estates
M G Road, Ranigunj
Secunderabad

GSTR-3B - Voucher Register
1-Feb-22 to 28-Feb-22

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1-Feb-22 to 28-Feb-22

Vouchers of : **Purchase Taxable**

Date	Particulars	GSTIN/UIN	Vch Type	Vch No.	Invoice No.	Invoice Date	Taxable Amount	Eligible Integrated Tax Amount	Eligible Central Tax Amount	Eligible State Tax Amount	Eligible Cess Amount	Total Eligible Tax Amount
11-Feb-22	SP- Hiregange Associates	36AACFH8197H1Z0	Purchase	PUR/10026	00000000000000000000	29-Dec-21	5,000.00		450.00	450.00		900.00
11-Feb-22	SP- Hiregange Associates	36AACFH8197H1Z0	Purchase	PUR/10027	00000000000000000000	31-Jan-22	5,000.00		450.00	450.00		900.00
15-Feb-22	SUP - Modi Properties Pvt Ltd Mayflower Platinum	36AABCM4761E1ZM	Purchase	PUR/10028	SAU/10228	24-Jan-22	4,233.00		105.83	105.83		211.66
15-Feb-22	SUP - Modi Properties Pvt Ltd Mayflower Platinum	36AABCM4761E1ZM	Purchase	PUR/10029	SAU/10228	24-Jan-22	19,195.00		479.88	479.88		959.76
15-Feb-22	SUP - Modi Properties Pvt Ltd Mayflower Platinum	36AABCM4761E1ZM	Purchase	PUR/10030	SAU/10231	24-Jan-22	2,072.00		186.48	186.48		372.96
15-Feb-22	SUP - Modi Properties Pvt Ltd Mayflower Platinum	36AABCM4761E1ZM	Purchase	PUR/10031	SAU/10230	24-Jan-22	6,000.00		150.00	150.00		300.00
15-Feb-22	SUP - Modi Properties Pvt Ltd Mayflower Platinum	36AABCM4761E1ZM	Purchase	PUR/10032	SAU/10232	24-Jan-22	9,439.00		849.51	849.51		1,699.02
15-Feb-22	SUP - Modi Properties Pvt Ltd Mayflower Platinum	36AABCM4761E1ZM	Purchase	PUR/10033	SAU/10227	24-Jan-22	5,559.00		500.31	500.31		1,000.62
15-Feb-22	SUP - Modi Properties Pvt Ltd Mayflower Platinum	36AABCM4761E1ZM	Purchase	PUR/10034	SAU/10226	24-Jan-22	37,491.00		5,248.74	5,248.74		10,497.48
Grand Total							93,989.00		8,420.75	8,420.75		16,841.50

B & C Estates
M G Road, Ranigunj
Secunderabad

Profit & Loss A/c
1-Feb-22 to 28-Feb-22

Particulars	1-Feb-22 to 28-Feb-22	Particulars	1-Feb-22 to 28-Feb-22
Purchase Accounts	1,09,069.00	Sales Accounts	
		Direct Incomes	
		Gross Loss c/o	1,09,069.00
	1,09,069.00		1,09,069.00
Gross Loss b/f	1,09,069.00	Indirect Incomes	2,120.00
Indirect Expenses	1,386.50	Nett Loss	1,08,335.50
Total	1,10,455.50	Total	1,10,455.50

Electronic Credit Ledger

GSTIN - 36AAHFB7046A1ZT
Legal Name - B & C ESTATES

Period: From -01/11/2021 To - 09/03/2022

Sr.No	Date	Reference No.	Tax period, if any	Description	Transaction Type [Debit (DR) / Credit (CR)]	Credit/Debit (₹)					Balance Available (₹)				
						Integrated Tax	Central Tax	State Tax	CESS	Total	Integrated Tax	Central Tax	State Tax	CESS	Total
-	-	-	-	Opening Balance	-	-	-	-	-	-	0	46992	46992	0	93984
1	18/11/2021	AA361021358013U	Oct-21	ITC accrued through - Inputs	Credit	0	464	464	0	928	0	47456	47456	0	94912
2	23/12/2021	AA361121522390U	Nov-21	ITC accrued through - Inputs	Credit	0	1350	1350	0	2700	0	48806	48806	0	97612
3	21/01/2022	AA361221612282S	Dec-21	ITC accrued through - Inputs	Credit	0	3429	3429	0	6858	0	52235	52235	0	104470
4	01/03/2022	AA3601225758253	Jan-22	ITC accrued through - Inputs	Credit	0	450	450	0	900	0	52685	52685	0	105370
-	-	-	-	Closing Balance	-	-	-	-	-	-	0	52685	52685	0	105370

B & C Estates		Reconciliation of GST 2B with Books for the month of Feb 2022									
As Per Portal											
GSTIN of supplier	Trade/legal name	Invoice number	Invoice Date	Invoice Value(₹)	Rate(%)	Taxable Value (₹)	Central Tax(₹)	State/UT Tax(₹)	Remarks		
36AABCM4761E1ZM	MODI PROPERTIES PRIVATE LIMITED	SAL/10226	24/01/2022	47988.00	18	37,491	5,249	5,249	Matched		
36AABCM4761E1ZM	MODI PROPERTIES PRIVATE LIMITED	SAL/10227	24/01/2022	6560.00	18	5559.00	500.31	500.31	Matched		
36AABCM4761E1ZM	MODI PROPERTIES PRIVATE LIMITED	SAL/10228	24/01/2022	20155.00	18	19195.00	479.88	479.88	Matched		
36AABCM4761E1ZM	MODI PROPERTIES PRIVATE LIMITED	SAL/10229	24/01/2022	4445.00	18	4233.00	105.83	105.83	Matched		
36AABCM4761E1ZM	MODI PROPERTIES PRIVATE LIMITED	SAL/10230	24/01/2022	6300.00	18	6000.00	150.00	150.00	Matched		
36AABCM4761E1ZM	MODI PROPERTIES PRIVATE LIMITED	SAL/10231	24/01/2022	2445.00	18	2072.00	186.48	186.48	Matched		
36AACH8197H1Z0	HIREGANGE & ASSOCIATES LLP	01497H/21-22GST	29/12/2021	5900.00	18	5000.00	849.51	849.51	Matched		
36AACH8197H1Z0	HIREGANGE & ASSOCIATES LLP	1739H/21-22GST	31-01-2022	5900.00	18	5000.00	450.00	450.00	Filed returns in Dec '21 & A/c in Feb '22		
As Per Books				5900.00	18	5000.00	450.00	450.00	Filed returns in Jan '22 & A/c in Feb '22		
				93,989		93,989	8,421	8,421			
Date	Particulars	GSTIN/UIN	Vch No.	Invoice No.	Invoice Date	Taxable Amount	Eligible Central Tax Amount	Eligible State Tax Amount	Remarks		
15-02-2022	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	10034	SAL/10226	24-Jan-22	37,491	5,249	5,249	Matched		
15-02-2022	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	10033	SAL/10227	24-Jan-22	5559.00	500.31	500.31	Matched		
15-02-2022	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	10029	SAL/10228	24-Jan-22	19195.00	479.88	479.88	Matched		
15-02-2022	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	10028	SAL/10229	24-Jan-22	4233.00	105.83	105.83	Matched		
15-02-2022	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	10031	SAL/10230	24-Jan-22	6000.00	150.00	150.00	Matched		
15-02-2022	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	10030	SAL/10231	24-Jan-22	2072.00	186.48	186.48	Matched		
11-02-2022	HIREGANGE & ASSOCIATES LLP	36AACH8197H1Z0	10026	01497H/21-22GST	31-Dec-21	9439.00	849.51	849.51	Matched		
11-02-2022	HIREGANGE & ASSOCIATES LLP	36AACH8197H1Z0	10027	1739H/21-22GST	31-Jan-22	5,000	450	450	Filed returns in Dec '21 & A/c in Feb '22		
	TOTAL					93,989	8,421	8,421	Filed returns in Jan '22 & A/c in Feb '22		

ITC Report

Name of the client: B&C Estates								
GSTIN 36AAHFB7046A1ZT								
Period: Feb'22								
Sheet name: Issues								
Issues_Feb'22								
S.No	Period	Description	Status	Taxable va	IGST	CGST	SGST	H&A Remarks
1	Feb'22	Differences in E-Credit ledger & BoAs balances	Open	-	-	27,308	27,308	Kindly pass necessary entries & reconcile the same.
2	Feb'22	ITC Differences in GSTR3B and GSTR2B	Open	-	-	450	450	Difference is due previous month invoice is being claimed in this month
Work done:		Description of the work done						
1	Feb'22	Amount of outward supplies is matched with the trial balance	Identified the incomes in trial balance and matched the same with the outward invoices provided by the client - no differences were found					
2	Feb'22	Verified exempt supplies	Identified the exempt supplies in trial balance matched with the workings provided by the client					
3	Feb'22	Place of supply for the outward invoices	The PoS would be the location of the immovable property which is located in TS.					
4	Feb'22	RCM entries	Verified the trial balance and not found any RCM applicable inward invoices					
5	Feb'22	Inward exempt and non- GST supplies	Identified the inward exempt and non-GST supplies from the trial balance and noted the same in the workings of the return					
6	Feb'22	chargability of taxes	Ensured that appropriate tax was collected based on the nature of supply.					
7	Feb'22	Verification of the trial balance	Trial balance was verified to identify whether any outward supplies are made in excess of shown in the workings like sale of assets etc					
8	Feb'22	Whether the advances received are relating to leases or sale of construction services	The same is as per the deed of conveyance i.e. for sale of villa.					
9	Feb'22	Whether any cancellation charges were collected	No cancellation charges are collected					

Audit
Report