GSTR3B monthly Statement

Company Name		B and C Estates					
Project name		MayFlower Grande					
For month of		Mar-22					
				P	Q	R	S=P+Q+R
S. No.	Item	Formula	Taxable Value	IGST	CGST	SGST	Total
A	ITC available from earlier periods		-	-	61,106	61,106	1,22,212
B	ITC being claimed for current period		8,518	-	767	767	1,533
C	ITC (Ineligible)		-	-	-	-	-
D	ITC for RCM - current period		-	-	-	-	-
E	ITC for RCM (ineligible)		-	-	-	-	-
F	Net ITC	A+B-C+D-E	8,518	-	61,873	61,873	1,23,745
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		48,723				-
M	ITC available for next month	F-G-H	-	-	61,873	61,873	1,23,745
N	ITC available on portal		-	-	61,106	61,106	1,22,212
	Payment details						
	Challan No						
	Amount paid						
	Approved	Accountant	Manager	Consultant		MD	
	Sign	Krishnaveni 18/4/22		Audit Report Enclosed			
	Date						
Note:							
1	This form must be submitted before 10th of each month.						
2	Payment must be made on or before due date.						
3	Account for the payment in Fridays statement.						
4	Attach ledger statement and other documents for consultants review.						
5	Prepare list of ITC of supplier > 25k which are not appearing in portal. — Nil						

APPROVED BY
21 APR 2022
JAYA PRAKASH
Sr. Manager Accounts

APPROVED BY
21 APR 2022
SOHAM MODI
MANAGING DIRECTOR

B & C Estates
M G Road, Ranigunj
Secunderabad

GSTR-3B
1-Mar-22 to 31-Mar-22

GSTIN/UIN : 36AAHFB7046A1ZT

Particulars		Voucher Count
Total Vouchers		29
Included in Return		4
Participating in return tables	*4*	
No direct implication in return tables	*0*	
Not relevant in this Return		25
Uncertain Transactions (Corrections needed)		0

Particulars	Taxable Amount	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
Outward Supplies						
Local Sales	48,723.00					
Exempted	*48,723.00*					
Total Outward Supplies	48,723.00					
Total Liability	48,723.00					
Inward Supplies						
Local Purchase	8,518.00		766.62	766.62		1,533.24
Taxable	*8,518.00*		*766.62*	*766.62*		*1,533.24*
Total Inward Supplies	8,518.00		766.62	766.62		1,533.24
Total Input Tax Credit	8,518.00		766.62	766.62		1,533.24

B & C Estates
M G Road, Ranigunj
Secunderabad

GSTR-3B - Voucher Register
1-Mar-22 to 31-Mar-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
3-Mar-22	SP- Hiregange Associates	36AACFH8197H1Z0	Purchase	PUR/10035	[illegible]	26-Feb-22	5,000.00		450.00	450.00		900.00
31-Mar-22	SP- Ajay Mehta	36AATPM6413C1Z0	Purchase	PUR/10036	[illegible]	1-Mar-22	3,518.00		316.62	316.62		633.24
	Grand Total						**8,518.00**		**766.62**	**766.62**		**1,533.24**

B & C Estates
M G Road, Ranigunj
Secunderabad

Profit & Loss A/c

1-Mar-22 to 31-Mar-22

Particulars	1-Mar-22 to 31-Mar-22	Particulars	1-Mar-22 to 31-Mar-22
Purchase Accounts	8,518.00	**Sales Accounts**	
		Direct Incomes	
		Gross Loss c/o	*8,518.00*
	8,518.00		8,518.00
Gross Loss b/f	*8,518.00*	**Indirect Incomes**	48,723.00
Indirect Expenses	16,002.76		
Nett Profit	*24,202.24*		
Total	48,723.00	**Total**	48,723.00

B & C Estates									
Reconciliation of GST 2B with Books for the month of March '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**
36AATPM6413C1ZO	AJAY MEHTA	GST/2021-22/264	01/03/2022	4151.24	18	3518.00	316.62	316.62	Matched
36AABCM4761E1ZM	MODI PROPERTIES PRIVATE LIMITED	SAL/10309	31/03/2022	5846.00	18	4954.00	445.86	445.86	Matched
36AACFH8197H1Z0	HIREGANGE & ASSOCIATES LLP	02272H/21-22GST	26/03/2022	5000.00	18	5000.00	450.00	450.00	Bill Not received in A/C
	TOTAL					**13,472**	**1,212**	**1,212**	
As Per Books				**Invoice**	**Invoice**	**Taxable**	**Eligible**	**Eligible**	
Date	**Particulars**	**GSTIN/UIN**	**Vch No.**	**No.**	**Date**	**Amount**	**Central Tax Amount**	**State Tax Amount**	**Remarks**
03-03-2022	HIREGANGE & ASSOCIATES LLP	36AACFH8197H1Z0	10035	01997H/21-22/GST	26-Feb-22	5,000	450	450	ITC Availed in Portal feb-22
31-03-2022	AJAY MEHTA	36AATPM6413C1ZO	10036	GST/2021-22/264	01-Mar-22	3518.00	316.62	316.62	Matched
31-03-2022	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	10037	SAL/10309	31/03/2022	4954.00	445.86	445.86	Matched
	TOTAL					**13,472**	**1,212**	**1,212**	

Name of the client: B&C Estates

GSTIN 36AAHFB7046A1ZT

Perio Mar'22

Sheet name: Issues

Issues_Mar'22

S.No.	Period	Description	Taxable value	IGST	CGST	SGST	H&A Remarks
1	Mar'22	Differences in E-Credit ledger & BoAs balances (Excess in Credit ledger)	-	-	31,302	31,302	Kindly pass necessary entries & reconcile the same.
2	Mar'22	ITC Differences in GSTR-3B and GSTR-2B (Short availed in GSTR-3B)	pen	-	-24,069	-24,069	It is suggested to reconcile and avail ITC accordingly
3	Mar'22	Electronic cash ledger balance is not maintained in BoA	pen	12,739	-	-	It is suggested to maintain the cash ledger balance in BoA

Work done:

S.No.	Period	Work done	Description of the work done
1	Mar'22	Amount of outward supplies is matched with the tria	Identified the incomes in trial balance and matched the same with the outward invoices provided by
2	Mar'22	Verified exempt supplies	Identified the exempt supplies in trial balance matched with the workings provided by the client
3	Mar'22	Place of supply for the outward invoices	The PoS would be the location of the immovable property which is located in TS.
4	Mar'22	RCM entries	Verified the trial balance and not found any RCM applicable inward invoices
5	Mar'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
6	Mar'22	chargability of taxes	Ensured that appropriate tax was collected based on the nature of supply.
7	Mar'22	Verification of the trial balance	Trial balance was verified to identify whether any outward supplies are made in excess of shown in
8	Mar'22	Whether the advances received are relating to lease	The same is as per the deed of conveyance i.e. for sale of villa.
9	Mar'22	Whether any cancellation charges were collected	No cancellation charges are collected