

Form GSTR-9

[See rule 80]

Annual Return

1. Financial Year	2020-21
2. GSTIN	36AAEFM1459R1ZP
3(a). Legal name of the registered person	MODI REALTY MALLAPUR LLP
3(b). Trade name, if any	MODI REALTY MALLAPUR LLP
3(c). ARN	AA3603218056892
3(d). Date of Filing	26-02-2022

Pt. II		Details of Outward and inward supplies made during the financial year				
Sr.No	Nature of Supplies	Taxable Value(₹)	(Amount in ₹ in all tables)			Cess(₹)
			Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
A	Supplies made to un-registered persons (B2C)	10,91,13,865.62	40,91,769.97	40,91,769.97	0.00	0.00
B	Supplies made to registered persons (B2B)	6,42,42,893.00	26,15,634.12	26,15,634.12	0.00	0.00
C	Zero rated supply (Export) on payment of tax (Except supplies to SEZs)	0.00			0.00	0.00
D	Supplies to SEZs on payment of tax	0.00			0.00	0.00
E	Deemed Exports	0.00	0.00	0.00	0.00	0.00
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	0.00	0.00	0.00	0.00	0.00
G	Inward supplies on which tax is to be paid on the reverse	7,56,266.00	68,063.83	68,063.83	0.00	0.00

	charge basis					
H	Sub-total (A to G above)	17,41,13,024.62	67,75,467.92	67,75,467.92	0.00	0.00
I	Credit notes issued in respect of transactions specified in (B) to (E) above (-)	0.00	0.00	0.00	0.00	0.00
J	Debit notes issued in respect of transactions specified in (B) to (E) above (+)	0.00	0.00	0.00	0.00	0.00
K	Supplies / tax declared through Amendments (+)	0.00	0.00	0.00	0.00	0.00
L	Supplies / tax reduced through Amendments (-)	0.00	0.00	0.00	0.00	0.00
M	Sub total (I to L above)	0.00	0.00	0.00	0.00	0.00
N	Supplies and advances on which tax is to be paid (H + M) above	17,41,13,024.62	67,75,467.92	67,75,467.92	0.00	0.00

Pt. II	Details of Outward and inward supplies made during the financial year					
Sr.No	Nature of Supplies	Taxable Value(₹)	(Amount in ₹ in all tables)			Cess(₹)
			Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	
	1	2	3	4	5	6
5	Details of Outward supplies made during the financial year on which tax is not payable					
A	Zero rated supply (Export) without payment of tax	0.00				
B	Supply to SEZs without payment of tax	0.00				
C	Supplies on which tax is to be paid by the recipient on reverse charge	0.00				
D	Exempted	25,074.00				
E	Nil Rated	0.00				
F	Non-GST supply (includes 'no supply')	8,47,11,468.00				
G	Sub total (A to F above)	8,47,36,542.00				
H	Credit Notes issued in respect of transactions	0.00				

	specified in A to F above (-)						
I	Debit Notes issued in respect of transactions specified in A to F above (+)	0.00					
J	Supplies declared through Amendments (+)	0.00					
K	Supplies reduced through Amendments (-)	0.00					
L	Sub-Total (H to K above)	0.00					
M	Turnover on which tax is not to be paid (G + L above)	8,47,36,542.00					
N	Total Turnover (including advances) (4N + 5M - 4G above)	25,80,93,300.62	67,07,404.09	67,07,404.09	0.00	0.00	0.00

Pt. III	Details of ITC for the financial year						
Sr.No	Description	Type	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)	
	1	2	3	4	5	6	
6	Details of ITC availed during the financial year						
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		0.00	0.00	0.00	0.00	
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	0	0	0	0	
Capital Goods		0	0	0	0		
Input Services		0	0	0	0		
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	0	0	0	0	
Capital Goods		0	0	0	0		
Input Services		0	0	0	0		

D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	0	0	0	0
		Capital Goods	0	0	0	0
		Input Services	0	0	0	0
E	Import of goods (including supplies from SEZs)	Inputs			0	0
		Capital Goods			0	0
F	Import of services (excluding inward supplies from SEZs)				0.00	0.00
G	Input Tax credit received from ISD		0.00	0.00	0.00	0.00
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act		0.00	0.00	0.00	0.00
I	Sub-total (B to H above)		0.00	0.00	0.00	0.00
J	Difference (I - A above)		0.00	0.00	0.00	0.00
K	Transition Credit through TRAN-1 (including revisions if any)		0.00	0.00		
L	Transition Credit through TRAN-2		0.00	0.00		
M	Any other ITC availed but not specified above		0.00	0.00	0.00	0.00
N	Sub-total (K to M above)		0.00	0.00	0.00	0.00
O	Total ITC availed (I + N above)		0.00	0.00	0.00	0.00

Pt. III	Details of ITC for the financial year				
Sr.No	Description	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5
7	Details of ITC Reversed and Ineligible ITC for the financial year				
A	As per Rule 37	0.00	0.00	0.00	0.00
B	As per Rule 39	0.00	0.00	0.00	0.00
C	As per Rule 42	0.00	0.00	0.00	0.00

D	As per Rule 43		0.00	0.00	0.00	0.00
E	As per section 17(5)		0.00	0.00	0.00	0.00
F	Reversal of TRAN-1 credit		0.00	0.00		
G	Reversal of TRAN-2 credit		0.00	0.00		
H1	Other reversals (pl. specify)		0.00	0.00	0.00	0.00
I	Total ITC Reversed (Sum of A to H above)		0.00	0.00	0.00	0.00
J	Net ITC Available for Utilization (6O - 7I)		0.00	0.00	0.00	0.00

Details of ITC for the financial year						
Pt. III						
Sr.No	Details	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)	
	1	2	3	4	5	
8	Other ITC related information					
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	46,14,601.51	46,14,601.51	16,04,966.58		0.00
B	ITC as per sum total of 6(B) and 6(H) above	0.00	0.00	0.00		0.00
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year upto specified period.	0.00	0.00	0.00		0.00
D	Difference [A-(B+C)]	46,14,601.51	46,14,601.51	16,04,966.58		0.00
E	ITC available but not availed	0.00	0.00	0.00		0.00
F	ITC available but ineligible	46,14,601.51	46,14,601.51	16,04,966.58		0.00
G	IGST paid on import of goods (including supplies from SEZ)	0.00	0.00	0.00		0.00
H	IGST credit availed on import of goods (as per 6(E) above)	0.00	0.00	0.00		0.00
I	Difference (G-H)	0.00	0.00	0.00		0.00
J	ITC available but not availed on import of goods (Equal to I)	0.00	0.00	0.00		0.00
K	Total ITC to be lapsed in current financial year (E + F + J)	46,14,601.51	46,14,601.51	16,04,966.58		0.00

Pt. IV	Details of tax paid as declared in returns filed during the financial year						
9	Description	Tax Payable (₹)	Paid Through Cash (₹)	Paid Through ITC (₹)			Cess
				Central Tax	State Tax / UT Tax	Integrated Tax	
	1	2	3	4	5	6	7
A	Integrated Tax	0.00	0.00	0.00	0.00	0.00	
B	Central Tax	67,75,469.00	67,75,469.00	0.00		0.00	
C	State/UT Tax	67,75,469.00	67,75,469.00		0.00	0.00	
D	Cess	0.00	0.00				0.00
E	Interest	0.00	0.00				
F	Late Fees	3,100.00	3,100.00				
G	Penalty	0.00	0.00				
H	Other	0.00	0.00				

Pt. V	Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period					
	Sr.No.	Description	Taxable Value(₹)	Central Tax(₹)	State Tax / UT Tax(₹)	Cess(₹)
	1		2	3	4	5
10		Supplies / tax declared through Amendments (+) (net of debit notes)	0.00	0.00	0.00	0.00
11		Supplies / tax reduced through Amendments (-) (net of credit notes)	0.00	0.00	0.00	0.00
12		Reversal of ITC availed during previous financial year		0.00	0.00	0.00
13		ITC availed for the previous financial year		0.00	0.00	0.00
		Total turnover(5N + 10 - 11)	25,80,93,300.62	67,07,404.09	67,07,404.09	0.00

Pt. V	Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period
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14	Differential tax paid on account of declaration in 10 & 11 above		
Sr.No.	Description	Payable (₹)	Paid (₹)
	1	2	3
A	Integrated Tax	0.00	0.00
B	Central Tax	0.00	0.00
C	State/UT Tax	0.00	0.00
D	Cess	0.00	0.00
E	Interest	0.00	0.00

Pt. VI	Other Information							
15	Particulars of Demands and Refunds							
Sr.No.	Details	Central Tax (₹)	State Tax / UT Tax (₹)	Integrated Tax (₹)	Cess (₹)	Interest (₹)	Penalty (₹)	Late Fee / Others (₹)
	1	2	3	4	5	6	7	8
A	Total Refund claimed	0.00	0.00	0.00	0.00			
B	Total Refund sanctioned	0.00	0.00	0.00	0.00			
C	Total Refund Rejected	0.00	0.00	0.00	0.00			
D	Total Refund Pending	0.00	0.00	0.00	0.00			
E	Total demand of taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F	Total taxes paid in respect of E above	0.00	0.00	0.00	0.00	0.00	0.00	0.00
G	Total demands pending out of E above	0.00	0.00	0.00	0.00	0.00	0.00	0.00

16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis				
Sr.No.	Details	Taxable Value (₹)	Central Tax (₹)	State Tax / UT Tax (₹)	Cess (₹)

	1	2	3	4	5	6
A	Supplies received from Composition taxpayers	0.00				
B	Deemed supply under section 143	0.00	0.00	0.00	0.00	0.00
C	Goods sent on approval basis but not returned	0.00	0.00	0.00	0.00	0.00

17. HSN Wise Summary of outward supplies.

18. HSN Wise Summary of inward supplies.

To view the details uploaded for Table 17 & 18, download GSTR 9 in Excel/Json format.

19	Late fee payable and paid		
Sr.No.	Description	Payable(₹)	Paid(₹)
	1	2	3
A	Central tax	0.00	0.00
B	State Tax	0.00	0.00

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Date: 26-02-2022

Name of Authorized Signatory

SOHAM MODI

Designation / Status

PARTNER

Form GSTR-9C

See rule 80(3)

Reconciliation Statement

PART – A

Pt.I	Basic Details	
1	Financial Year	2020-21
2	GSTIN	36AAEFM1459R1ZP
3(a)	Legal Name	MODI REALTY MALLAPUR LLP
3(b)	Trade Name (if any)	MODI REALTY MALLAPUR LLP
3(c)	ARN	AA360321805741K
3(d)	ARN Date	26-02-2022
4	Name of Act. If you are liable to audit under any Act	Income Tax Act, 1961

(Amount in ₹ in all tables)

Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9)

Pt.II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9)	
5	Reconciliation of Gross Turnover	
Sr. No	Description	Amount
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN, the turnover shall be derived from the audited Annual Financial Statement)	39,00,483.00
B	Unbilled revenue at the beginning of Financial Year	(+)
C	Unadjusted advances at the end of the Financial Year	(+)
D	Deemed Supply under Schedule I	(+)
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(+)

F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
G	Turnover from April 2017 to June 2017	(-)	
H	Unbilled revenue at the end of Financial Year	(-)	
I	Unadjusted Advances at the beginning of the Financial Year	(-)	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(-)	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	
L	Turnover for the period under composition scheme	(-)	
M	Adjustments in turnover under section 15 and rules thereunder	(+/-)	
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)	
O	Adjustments in turnover due to reasons not listed above	(+/-)	
P	Annual turnover after adjustments as above (A+B+C+D+E+F+G+H+I+J+K+L+M+N+O)		39,00,483.00
Q	Turnover as declared in Annual Return (GSTR9)		25,80,93,300.62
R	Un-Reconciled turnover (Q - P)		25,41,92,817.62

Reasons for Un - Reconciled difference in Annual Gross Turnover			
6			
A	Reason number 1	The difference in Table 5R is as follows	
B	Reason number 2	The dealer is in the business of Real Estate Developers. It follows Percentage on completion method in accordance with accounting standard 7 for the purpose of Income tax act, 1961. The taxable value in GST Returns is based on the demands raised on customer for progressives works under the GST Act. Thus this principal difference results in mismatch of Turnover as per GST and Income Tax Act. For F.Y. 20-21 this difference is Rs 16,36,70,800/-	
C	Reason number 3	The promoter has entered into a Joint development agreement. The sale receipts raised on Owners of the land are not considered as a part of turnover in Financials to the extent of Rs.9,04,63,609/- However GST liability is paid on it.	
D	Reason number 4	Further on Taxable Value of Rs 58,419, which pertains to sale of chairs and rods,	

		GST is paid. However, the same doesn't form part of Turnover as per audited financials
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7	Reconciliation of Taxable Turnover		
Sr. No	Description	Amount	
A	Annual turnover after adjustments (from 5P above)		39,00,483.00
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover		8,47,36,542.00
C	Zero rated supplies without payment of tax		-
D	Supplies on which tax is to be paid by the recipient on reverse charge basis		-
E	Taxable turnover as per adjustments above (A-B-C-D)		-8,08,36,059.00
F	Taxable turnover as per liability declared in Annual Return (GSTR9)		17,33,56,758.62
G	Unreconciled taxable turnover (F-E)		25,41,92,817.62

8	Reasons for Un - Reconciled difference in taxable turnover	
A	Reason number 1	Reasons for difference in Table 7G is illustrated in Part II (6)

Pt.III	Reconciliation of tax paid				
9	Reconciliation of rate wise liability and amount payable thereon				
Sr. No	Description	Taxable Value	Tax payable		
			Central tax	State tax/ UT tax	Integrated Tax
A	5%				
B	5% (RC)				
C	12%				
D	12% (RC)				
E	18%	39,33,819.00	3,54,044.00	3,54,044.00	

F	18% (RC)	7,56,266.00	68,064.00	68,064.00	
G	28%				
H	28% (RC)				
I	3%				
J	0.25%				
K	0.10%				
K1	Others%	16,94,22,941.05	63,53,360.30	63,53,360.30	
L	Interest				
M	Late Fee				
N	Penalty				
O	Others				
P	Total amount to be paid as per tables above		67,75,468.30	67,75,468.30	0.00
Q	Total amount paid as declared in Annual Return (GSTR 9)		67,75,469.00	67,75,469.00	0.00
R	Un-reconciled payment of amount		0.70	0.70	0.00

10	Reasons for un-reconciled payment of amount	
A	Reason number 1	

11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)				
Sr. No	Description	Taxable Value	To be paid through Cash		
			Central tax	State tax/ UT tax	Integrated Tax
A	5%	0.00	0.00	0.00	0.00
B	12%	0.00	0.00	0.00	0.00
C	18%	0.00	0.00	0.00	0.00

D	28%	0.00	0.00	0.00	0.00	0.00	0.00
E	3%	0.00	0.00	0.00	0.00	0.00	0.00
F	0.25%	0.00	0.00	0.00	0.00	0.00	0.00
G	0.10%	0.00	0.00	0.00	0.00	0.00	0.00
G1	Others%	0.00	0.00	0.00	0.00	0.00	0.00
H	Interest		0.00	0.00	0.00	0.00	0.00
I	Late Fee		0.00	0.00	0.00	0.00	0.00
J	Penalty		0.00	0.00	0.00	0.00	0.00
K	Others (please specify)		0.00	0.00	0.00	0.00	0.00

Pt. IV	Reconciliation of Input Tax Credit (ITC)						
12	Reconciliation of Net Input Tax Credit (ITC)						
Sr. No	Description	Amount					
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)	0.00					
B	ITC booked in earlier Financial Years claimed in current Financial Year	0.00					
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	0.00					
D	ITC availed as per audited financial statements or books of account	0.00					
E	ITC claimed in Annual Return (GSTR9)	0.00					
F	Un-reconciled ITC	0.00					

13	Reasons for un-reconciled difference in ITC	
A	Reason number 1	

14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
Sr.No	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel			
D	Imported goods (Including received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employees' Cost (Salaries, wages, Bonus etc.)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses(including postage etc.)			
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods			
P	Any other expense 1			
Q	Any other expense 2			
Q1	Any other expense 3			

Q2	Any other expense 4			
Q3	Any other expense 5			
R	Total amount of eligible ITC availed (A to Q)			0.00
S	ITC claimed in Annual Return (GSTR9)			0.00
T	Un-reconciled ITC (S-R)			0.00

15	Reasons for un - reconciled difference in ITC		
A	Reason number 1		

16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)		
Sr. No	Description	Amount Payable	
A	Central Tax		0.00
B	State/UT Tax		0.00
C	Integrated Tax		0.00
D	Cess		0.00
E	Interest		0.00
F	Penalty		0.00

Pt. V	Additional Liability due to non-reconciliation				
Sr. No.	Description	Value	To be paid through Cash		
			Central tax	State tax / UT tax	Integrated tax
A	5%				
B	12%				
C	18%				

D	28%								
E	3%								
F	0.25%								
G	0.10%								
G1	Others%								
H	Input Tax Credit								
I	Interest								
J	Late Fee								
K	Penalty								
L	Any other amount paid for supplies not included in Annual Return								
M	Erroneous refund to be paid back								
N	Outstanding demands to be settled								
O	Other (Pl. specify)								

Verification of registered person:

I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed there from. I am uploading this self-certified reconciliation statement in FORM GSTR-9C. I am also uploading other statements, as applicable,

including financial statement, profit and loss account and balance sheet etc.

Date: 26-02-2022

Name of the Authorised Signatory
SOHAM MODI

Designation/Status
PARTNER

DRAFT