केंद्रीयकर: लेखापरीक्षा-II आयुक्तकाकार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL TAX
AUDIT – II COMMISSIONERATE
DOOR NO.1-98/B/20, 21 :: SANVI YAMUNA PRIDE :: KRITHIKA LAYOUT
MADHAPUR :: HITECH CITY :: HYDERABAD :: हैदराबाद – 500081

C.No. V/01/GST/81/2020-Gr.12/Cir-I
DIN-20210156YS000000EAA3

Date:01.03.2021

To
M/s. SILVER OAK VILLAS LLP
2ND Floor,5-4-187/3 and 4,
Soham Mansion, M.G.Road,
Secunderabad, Hyderabad
Telangana-500003.
GSTIN: 336ADBFS3288A2Z7

Gentlemen,

Sub:-GST –Audit conducted on the accounts M/s. SILVER OAK VILLAS LLP Secunderabad, Telangana-500003-Certain discrepancies –Reg.

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With reference to the above subject, it is to inform that the records of your unit were audited on 19.02.2021, 20.02.2021 and 22.02.2021 and observed the following discrepancies.

Para-1: Short payment of GST during the period 2017-18 and 2018-19 (Total short paid Rs.22,11,128/-:

During the course of verification of the records of M/s. SILVER OAK VILLAS LLP, it has been observed that the assessee has paid GST @ 12% instead of 18% as detailed below:

2017-18

Month	Taxable value (Rs)	GST Paid @12% CGST	SGST	Total GST Paid (Rs)	GST Payable @18% CGST	SGST	Total GST Payable (Rs)	Short Paid (Rs)
Dec,17	1322250	79335	79335	158670	119003	119003	238005	79335
Feb,17	4300000	258000	258000	516000	387000	387000	774000	258000
March,17	2522500	151350	151350	302700	227025	227025	454050	151350
		488685	488685	977370			Total	488685

2018-19

Month	Taxable value (Rs)	GST Paid @12% CGST	SGST	Total GST Paid (Rs)	GST Payable @18% CGST	SGST	Total GST Payable (Rs)	Short Paid (Rs)
April,18	2284000	137040	137040	274080	205560	205560	411120	137040
May,18	2040000	122400	122400	244800	183600	183600	367200	122400
June,18	1523000	91380	91380	182760	137070	137070	274140	91380
Aug,18	2113500	126810	126810	253620	190215	190215	380430	126810
Sept,18	10298438	617906	617906	1235813	926859	926859	1853719	617906
Oct,18	10448438	626906	626906	1253813	940359	940359	1880719	626906

				444886		5167328	1722443

Therefore, it is requested that the short paid GST of **Rs.22,11,128/-** may be discharged along with applicable interest under Section 50 of the CGST Act,2017 and applicable penalty in terms of Section 74(5) of the CGST Act,2017 may be paid and compliance submitted to the audit immediately.

Para 2: Non payment of GST under RCM on Brokerage/Commission paid to Un registered persons: (Rs.2,22,792/-):

During the course of audit on scrutiny of GST Returns with Balance sheet and Ledgers it is observed that you have not discharged of Rs.2,22,792/- on payment made to un-registered persons under RCM for the period 01.07.2017 to 12.10.2017 as per Notification No.8/2017- Central Tax Rate Dt.28.06.2017.The details are as under:

Month	Value(Rs)	CGST @9%	SGST @9%	Total GST Payable (Rs)
July 17	5500	495	495	990
Aug 17	30755	2768	2768	5536
Sept 17	1201479	108133	108133	216266
				222792

Therefore, it is requested that the tax amount of **Rs.2,22,792/-** may be discharged along with applicable interest under Section 50 of the CGST Act,2017 and applicable penalty in terms of Section 74(5) of the CGST Act,2017 may be paid and compliance submitted to the audit immediately.

Para 3: Un-Reconciled Turnover in GSTR-9C in F.Y 2017-18:

Though the un-reconciled Turnover as per GSTR 9C is Rs.1,91,38,218/-, as per Sales Register furnished by you and Balance Sheet for the F.Y.2017-18 the Un-reconciled Turnover is Rs.2,68,86,468/- as detailed below:

2017-18

Sales as per Balance Sheet (Rs)	Non GST supply as per Sales Register (Rs)	Taxable value as per sales Register (Rs)	Total sales as per sales Register	Un-Reconciled Turnover (Rs)	GST payable @18%
133875717	101559416	5429833	106989249	26886468	4839564

Therefore it is requested that tax amount of Rs.48,39,564/- may be discharged along with applicable interest under Section 50 of the CGST Act,2017 and applicable penalty in terms of Section 74(5) of the CGST Act,2017 may be paid and compliance submitted to the audit.

<u>Para-4: Interest for Rs. 911/- on delayed filing of GSTR-3B Returns for the months August-2017:</u>

On Verification of GSTR 3B Returns filed by the party, it is observed that delay in filing of GSTR-3B returns for the period from August-2017 and the same is detailed hereunder:

MONTH	Cash paid(Rs)	DUE DATE	FILED DATE	DELAY	INTEREST @18%
Aug,17	77000	20/09/2017	24/10/2017	24	911

Therefore, it is requested that the tax amountof Rs.911/-The tax payer is liable to pay interest amount of Rs.911/- along with applicable penalty under Section 125(5) of CGST Act,2017 may be paid and compliance submitted to audit.

Yours Sincerely,

o/c. 01/3/21

(K.Santhi Sekhar)

AC (In situ) GROUP-12

CIRCLE –I: AUDIT –II COMM'TE