

Office of Assistant Commissioner
Jurisdiction: M.G.ROAD - S.D.ROAD:Begumpet:Telangana
State/UT: Telangana

Reference No : ZD3602210101563

To

GSTIN/ID: 36ABPFA0002Q1ZD

Name: AEDIS DEVELOPERS LLP

Address : 5 4 187 3 AND 4, 2ND FLOOR, SOHAM MANSION, M G ROAD, SECUNDERABAD, Hyderabad, Telangana, 500003

Tax Period : APR 2019 - MAR 2020

ARN- NA

(Voluntary payment intimation details, if applicable)

Act/ Rules Provisions :	As per the provisions of GST Act And Rules 2017.
-------------------------	--

Show Cause Notice under section 73

It has come to my notice that tax due has not been paid or short paid or refund has been released erroneously or input tax credit has been wrongly availed or utilized by you or the amount paid by you through the above referred application for intimation of voluntary payment for the reasons and other details mentioned in annexure for the aforesaid tax period

Therefore, you are directed to furnish a reply along with supporting documents as evidence in support of your claim by the date mentioned in table below.

Date: 15/02/2021

F.Y. 2019-2020

Date- NA

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

Please note that besides tax, you are also liable to pay interest and penalty in accordance with the provisions of the Act.

If you make payment of tax stated above along with up to date interest within 30 days of the issue of this notice with applicable penalty then proceeding may be deemed to have been concluded.

Details of personal hearing etc.

Sr. No.	Description	Particulars
1	Section under which show cause notice/statement is issued	73
2	Date by which reply has to be submitted	22/02/2021
3	Date of personal hearing	NA
4	Time of personal hearing	NA
5	Venue where personal hearing will be held	NA

Demand Details-

Sr. No.	Tax Rate(%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
1			APR 2019	MAR 2020	NA		20,705.00	0.00	0.00	0.00	20,705.00
2	0	0	APR 2019	MAR 2020	CGST	NA	20,705.00	0.00	0.00	0.00	20,705.00

(Amount in Rs.)

Total						41,410.00	0.00	0.00	0.00	41,410.00
-------	--	--	--	--	--	-----------	------	------	------	-----------

Signature
Name: GUGULOTH VIJAYA LAKSHMI
Designation: Assistant Commissioner
Jurisdiction: M.G.ROAD -
S.D.ROAD: Begumpet: Telangana

Not Valid

FORM GST DRC - 01
[See rule 100(2) & 142(1)(a)]

Date - 15/02/2021

To

Reference No. - ZD3602210101563

GSTIN/ID: 36ABPFA0002Q1ZD
Name: AEDIS DEVELOPERS LLP

Name: AEDIS DEVELOPERS LLP
Address : 5 4 187 3 AND 4, 2ND

Tax Period : APR 2019 - MAR 2020

SCN Reference No. ZD3602210101563

Section / sub-section under which SCN is being issued - 73

As per the provisions of GST Act And Rules 2017.

Summary of Show Cause Notice

(a) Brief Fact of the Case : Difference Arrived on R1 Vs 3B

(b) Grounds : As per the provisions of GST Act And Rules 2017

(c) Tax and other dues

[illegible]

1	2	3	4	5	6	7	8	9	10	11	12
		0.00	APR 2019	MAR 2020	SGST NA		20,705.00	0.00	0.00	0.00	20,705.00
2	0	0.00	APR 2019	MAR 2020	CGST NA		20,705.00	0.00	0.00	0.00	20,705.00
Total							41,410.00	0.00	0.00	0.00	41,410.00

Signature

Name: GUGULOTH VIJAYA LAKSHMI

Designation: Assistant Commissioner

Jurisdiction: M.G.ROAD -

S.D.ROAD: Begumpet: Telangana

To
Name : M/s. AEDIS DEVELOPERS LLP
TIN :-
GSTIN : 36ABPFA0002Q1ZD
Circle : M.G.ROAD-S.D.ROAD
Division : BEGUMPET
Address : 5 4 187 3 AND 4,M G ROAD,SECUNDERABAD,500003

1. Please take notice that examination of records in GSTN has revealed the following discrepancies resulting in short payment / non payment of output tax.
Therefore you may pay this tax immediately; or

S.No.	Item	Tax Period	SGST	CGST	IGST	Total
1	2	3	4a	4b	4c	5
1	R1 Vs 3B	Apr,2019 - Mar,2020	20705	20705	0	41410
	Total		20705	20705	0	41410

Net tax payable as per GST act is 41410

2. You may file your objections to the above findings through GSTN within (7) days.

Examination of returns filed by you has revealed that, the value of taxable supplies is greater in GSTR -1 than the outward supply values declared in GSTR 3B. The month wise details are as follows :

R1 Vs 3B for Apr,2019 - Mar,2020

Details of R1 Vs 3B (F.Y. : Apr,2019 - Mar,2020)											
S.No.	Month	Liability in R1			Liability in 3B			Difference			
		SGST	CGST	IGST	SGST	CGST	IGST	SGST	CGST	IGST	
1	Jul, 2019	0	0	0	0	0	0	0	0	0	0
2	Aug, 2019	35000	35000	0	35000	35000	0	0	0	0	0
3	Sep, 2019	10000	10000	0	10000	10000	0	0	0	0	0
4	Oct, 2019	25275	25275	0	25275	25275	0	0	0	0	0
5	Nov, 2019	40950	40950	0	40950	40950	0	0	0	0	0
6	Dec, 2019	1125	1125	0	1	1	0	0	0	0	0
7	Jan, 2020	2490	2490	0	937	937	0	0	0	0	0
8	Feb, 2020	1125	1125	0	1	1	0	0	0	0	0
9	Mar, 2020	16905	16905	0	1	1	0	0	0	0	0
	Total	132870	132870	0	112165	112165	0	20705	16904	20705	0

SGST Tax = (SGST Liability in R1 - SGST Liability in 3B - DRC03 amount as per record)
 = 132870 - 112165 - 0
 = 20705