Form GST DRC-06

[See rule 142(4)]

Reply to the Show Cause Notice

ARN: ZD360321012737N **Date: 05/03/2021**

1. GSTIN	36ABPFA0002Q1ZD			
2. Name	AEDIS DEVELOPERS LLP			
3. Details of Show Cause Notice	Reference No. ZD3602210101563		Date of issue 15/02/2021	
4. Financial Year	2019-2020			
5. Reply				
Please find the attached reply.				
6. Documents uploaded				
Notice Reply.pdf				
7. Option for personal hearing	☐	Yes	☑	No

8.Verification-

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory
Name : SohamModi
Designation / Status: Managing Partner
Date: 05/03/2021

From Date: 05-03-2021

Aedis Developer LLP
Hyderabad

To,
Assistant Commissioner,
M G Road, S D Road
Begumpet, 500003.

Sir,

Sub: Reply to notice dated 15-02-2021, SCN Ref no ZD3602210101563, GST Act 2017- Notice u/s. 73 of the CGST Act, Tax due of Rs 41,410/- (CGST – 20,705/- SGST – 20,705/-).

As per **Notification No. 3/2019 – Central Tax (Rate), 3/2019 – Integrated Tax (Rate) dated 29 March 2019,** GST liability was supposed to be paid at 1 %(CGST-0.5% & SGST – 0.5%) instead it has been wrongly paid at 5% (CGST-2.5% & SGST-2.5%) in FY 2019-20.

As the tax were paid excess in GSTR 3B when compared to GSTR 1, same is adjusted in remaining period, by declaring no Output.

Online comparison of GSTR 1 vs GSTR 3B is attached for your reference.

Comparison of FY 2019-20

1. Tax liability other than export / reverse charge

Tax Period	Tax liability declared in GSTR-3B during the month [as per table 3.1(a)]				Tax liability declared in GSTR-1 (other than reverse charge supply) during the month [as per table 4A, 4C, 5, 6C, 7, 9A, 9B, 9C, 10, 11]				Shortfall (-), (GST	
	IGST	CGST	SGST/UTGST	CESS	IGST	CGST	SGST/UTGST	CESS	IGST	CGST
1	2	3	4	5	6	7	8	9	10	11
Apr-19										
May-19										
Jun-19										
Jul-19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Aug-19	0.00	35,000.00	35,000.00	0.00	0.00	35,000.00	35,000.00	0.00	0.00	0
Sep-19	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00	0
Oct-19	0.00	25,275.00	25,275.00	0.00	0.00	25,275.00	25,275.00	0.00	0.00	0
Nov-19	0.00	40,950.00	40,950.00	0.00	0.00	40,950.00	40,950.00	0.00	0.00	0
Dec-19	0.00	1.00	1.00	0.00	0.00	-87,855.00	-87,855.00	0.00	0.00	87,856
Jan-20	0.00	1.00	1.00	0.00	0.00	2,490.00	2,490.00	0.00	0.00	-2,489
Feb-20	0.00	1.00	1.00	0.00	0.00	1,125.00	1,125.00	0.00	0.00	-1,124
Mar-20	0.00	1.00	1.00	0.00	0.00	16,905.00	16,905.00	0.00	0.00	-16,904
Total	**0.00**	**1,11,229.00**	**1,11,229.00**	**0.00**	**0.00**	**43,890.00**	**43,890.00**	**0.00**	**0.00**	**67,339.**

DOWNLOAD (CSV)

As per the comparison, total excess tax paid in GSTR 3B when compared to GSTR 1 is of Rs 1,34,678/- (CGST – 67,339/- & SGST- 67,339/-) for FY 2019-20.

In view of above submissions, it is humbly requested to reassess the tax due for the period Apr'19 to Mar-20 as mentioned in the notice of **Rs. 41,410/-.**

Thanks & Regards

Aedis Developers LLP

GSTIN – 36ABPFA0002Q1ZD