Form GST DRC-06

[See rule 142(4)]

Reply to the Show Cause Notice

ARN: ZD3603210126204 **Date: 05/03/2021**

1. GSTIN	36ABPFA0002Q1ZD	
2. Name	AEDIS DEVELOPERS LLP	
3. Details of Show Cause Notice	Reference No. ZD360221010159X	Date of issue 15/02/2021
4. Financial Year	2020-2021	
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

prepared & submitted by preethi

From
Aedis Developer LLP
Hyderabad

Date: 05-03-2021

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

Sir,

Sub: Reply to notice dated 15-02-2021, SCN Ref no ZD360221010159X, GST Act 2017- Notice u/s. 73 of the CGST Act, Tax due of Rs 5,506/- (CGST – 2,528/- SGST – 2,528/-).

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.

The excess tax paid in GSTR 3B when compared to GSTR 1 is adjusted In FY 2020-21 till September return. Online comparison for FY 2019-20 & FY 2020-21 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.

Comparison of FY 2020-21

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 (-)/ (GSTR	
	IGST	CGST	SGST/UTGST	CESS	IGST	CGST	SGST/UTGST	CESS	IGST	CGST
1	2	3	4	5	6	7	8	9	10	11
Apr-20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.(
May-20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.(
Jun-20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.(
Jul-20	0.00	1.00	1.00	0.00	0.00	10,510.00	10,510.00	0.00	0.00	-10,509.(
Aug-20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.(
Sep-20	0.00	1.00	1.00	0.00	0.00	6,280.00	6,280.00	0.00	0.00	-6,279.(
Oct-20	0.00	12,095.00	12,095.00	0.00	0.00	12,095.00	12,095.00	0.00	0.00	0.(
Nov-20	0.00	9,945.00	9,945.00	0.00	0.00	9,945.00	9,945.00	0.00	0.00	0.(
Dec-20	0.00	10,430.00	10,430.00	0.00	0.00	10,430.00	10,430.00	0.00	0.00	0.(
Jan-21	0.00	3,105.00	3,105.00	0.00	0.00	3,105.00	3,105.00	0.00	0.00	0.(
Feb-21										
Mar-21										
Total	**0.00**	**35,577.00**	**35,577.00**	**0.00**	**0.00**	**52,365.00**	**52,365.00**	**0.00**	**0.00**	**-16,788.(**

So, the tax amounting to Rs 33,576/- (CGST – 16,788/- & SGST – 16,788/-) is less paid in GSTR 3B when to GSTR 1 of FY 2020-21.

In view of above submissions, it is humbly requested to reassess the tax due for the period Apr'2020 to Dec-20 as mentioned in the notice of **Rs. 5,506/-.**

Thanks & Regards

Aedis Developers LLP

GSTIN – 36ABPFA0002Q1ZD