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RL SECUNDERABAD H.O <500003>
Counter No:3,30/04/2021,11:21
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PIN:500003, Secunderabad H.O
From:MODI PROPERITIES,SEC
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Amt:40.00(Cash)
<Track on www.indiapost.gov.in>
<Dial 18002666868> <Wear Masks. Stay Safe>

India Post

MODI
CONSULTANCY
SERVICES

Date: 10-04-2021
Place: Hyderabad

Scan ID-78572

To,
The Superintendent,
Commercial Tax Dept,
Ramgopalpet, Raniganj,
Hyderabad.

From,
Modi Consultancy Services
5-4-187, Soham Mansion,
M.G. Road, Ranigunj
Secunderabad, Hyderabad
Telangana, 500003.
GSTN: 36AXFM0733F1Z4

Sir,

Sub: Reply to notice dated 10-03-2021, Cancellation of Registration- certain clarification called for.
DIN no.20200856YO00004N47EC

In reference to your notice,

1. As per the Sec 22 of GST ACT, Every supplier is liable for registration under GST Act, if the taxable supply of goods or services or both, of his aggregate turnover in a financial year exceeds twenty lakh rupees.
   As per ITR 5 Total Income of FY 2018-19 is Rs. 41,63,343/- . Total Income before the GST Registration (i.e 1st April 2018 – 15th Oct 2018) is of Rs. 19,47,461/-. As the limit did not exceed as per the Sec 22 of GST Act, GST registration was not compulsory.
   Modi consultancy service was registered under GST ACT on 16th Oct 2018.
   The Income after the GST Registration (i.e from 16th Oct'18 - 31st Mar'18). Is of Rs. 22,15,882/-
   (Details workings is given in Annexure 1 & Annexure 2)
   Bifurcation of Total Income.

Pre GST Registration - Income	Post GST Registration – Income	Total Income
19,47,461	22,15,882	41,63,343

2. In FY 2019-20, total income is of Rs. 5,66,910/- and in GST taxable value is declared of Rs 4,97,574/-. The difference of Rs 69,336/- is due to Interest on income tax refund of Rs

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1,506/- and Rental commission of Rs 67,830/-.
GST has not being paid on Rental commission of Rs 67,830/-

3. As per the computation sheet of Interest given by you, Interest amount of Rs. 147/- under Sec 50 of CGST Act.
4. As per Books of Accounts, Input Tax credit from the date of GST Registration is Rs. 82,632/- (CGST – 41,316/- & SGST – 41,316/-). As per GSTR 3B Input tax credit claimed in FY 18-19 is Rs. 86,896/- (CGST – 43,448/- & SGST – 43,448/-). Input tax credit which is excess claimed in GSTR 3B as compare to Books of Account is Rs.4,264/- (CGST- 2,132/- & SGST – 2,132/-).
(Details of Transaction is given in Annexure 3).

5. Sales pertaining to FY 2018-19 (Oct'18-Mar'19) have Invoice numbers starting from 1 to 45, which include sales made to both registered customer (B2B) and unregistered customers (B2C). As mentioned by you in Notice that certain invoices are not reflecting in GSTR 1, because as per the GSTR 1 requirement, supply which are provided to B2C customers does not require Invoice details. Detail list of sales made during the year is attached for your further examination in Annexure 4.

Kindly consider our submission and drop all proceedings.

Thanking you,

Your sincerely,

For Modi Consultancy Services

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Authorised Signatory

Enlosures:

1. Profit & Loss 01 Apr 2018 to 15 Oct 2018
2. Profit & Loss 16 Oct 2018 to 31 Mar 2019
3. Input details
4. Sales Register