

Date: 02-08-2021

To,
Assistant Commissioner (In SITU),
Ramgopalpet II Range,
Secunderabad GST Division,
Secunderabad Commissionerate,
#2-4-416 & 417, Ramgopalpet, M.G Road
Secunderbad, 500003

Sir,

o/c Received
20/08/2021
Inspector
(जी एच सी)
इन्सपेक्टर कां (जी एच सी)
Central Tax (GST)
रामगोपालपेट-II जी एच सी रेंज
Ramgopalpet-II GST Range
सिकंदराबाद मण्डल
Secunderabad Division
सिकंदराबाद
Secunderabad/Hyderabad

Sub: Cancellation of Registration - Certain Clarification Called for notice against supply

1. DIN nO. 20200856Y000004N47EC
2. Your notice dated 10.03.2021, vide reference No. GEXCOM / SoR / 23 / 2020-CGST-RANGE-RGPET-II-DIV-SNBBD-CO.
3. Our Reply dated 10.04.2021 against your notice dated 10.03.2021
4. Your Notice dated 20.05.2021, vide reference No. GEXCOM / SoR / 23 / 2020-CGST-RANGE-RGPET-II-DIV-SNBBD-CO.

In Reference to point no 1

In FY 2018-19, total income is of Rs. 41,63,343/-. Pre GST Income is Rs 19,47,461/- and Post GST Income is Rs 22,15,882/-.

Particular	Amount	Amount
Total Turnover for FY 18-19 (As per P&L)		41,63,343
LESS:		
Turnover Pre GST (From 01-04-2018 to 15-10-2018) Statement Enclosed	19,47,461	
Prior period items	8,231	
Other Miscellaneous	3,514	
Total Non-Taxable Turnover		19,59,206
Net Taxable Turnover		22,04,137
Total Income declared in GST Returns (From 16-10-2018 to 31-03-2019)		19,68,375
Differential Income on which GST liability to be discharged		2,35,762
Tax @ 18%		42,437
Interest @18%		17,433
Penalty @10%		4,244
Total Challan Amount		64,114

GST is not paid on Rental commission of Rs 2,35,762/-. GST amount on Rs 2,35,762 @ 18% is Rs 42,437/- along with interest @18% of Rs. 17,433/- and Penalty @10% of Rs. 4,244/- is paid through DRC-03.

Reply to point number 2

In FY 2019-20, total income as per Books of accounts is of Rs. 5,66,910/- and Total income which is declared in GST Return of Rs 4,97,574/-

Particular	Amount	Amount
Total Turnover for FY 19-20 (As per P&L)		5,66,910
LESS:		
Interest on Income Tax Refund	1,506	
Total Non-Taxable Turnover		1,506
Net Taxable Turnover		5,65,404
Total Income declared in GST Returns (From 01-04-2019 to 31-03-2020)		4,97,574
Differential Income on which GST liability to be discharged		67,830
Tax @ 18%		12,209
Interest @18%		2,812
Penalty @10%		1,221
Total Challan Amount		16,242

The difference of Rs 69,336/- is due to Interest on income tax refund of Rs 1,506/- (Which is exempt under GST) and Rental commission of Rs 67,830/-.

GST is not paid on Rental commission of Rs 67,830/-. GST amount on Rs 67,830 @ 18% is Rs 12,209/- (CGST & SGST amounting to Rs 6,105 each) along with interest @18% of Rs. 2,812/- and Penalty @10% of Rs. 1,221/- is paid through DRC-03.

Reply to point number 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 - 43,4

48/- & 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/-).

Input tax credit of Rs 4,264/- is reversed through DRC-03, along with interest & Penalty.

For MODI CONSULTANCY SERVICES

Managing Partner

Reply to point number 5

Sale Invoice numbers from 01 to 08 pertain to invoices raised prior to GST registration, thus the same are not reported in the GST return.

Sales pertaining to (from 16-10-2018 to 31-3-2019) have Invoice numbers starting from 9 to 54 which include sales made to both registered customer (B2B) and unregistered customers (B2C).

Date	Month	Particulars	Voucher No.	Gross Total
07-Jul-2018	Jul	MATRIX RECON PVT .LTD	MCS01/18-19	97,586
18-Aug-2018	Aug	MATRIX RECON PVT .LTD	MCS02/18-19	1,13,011
18-Aug-2018	Aug	MATRIX RECON PVT .LTD	MCS03/18-19	11,165
07-Sep-2018	Sept	MATRIX RECON PVT .LTD	MCS04/18-19	1,18,570
04-Oct-2018	Oct	MATRIX RECON PVT .LTD	MCS05/18-19	1,66,457
04-Oct-2018	Oct	MATRIX RECON PVT .LTD	MCS06/18-19	7,215
04-Oct-2018	Oct	MATRIX RECON PVT .LTD	MCS07/18-19	49,000
13-Oct-2018	Oct	MATRIX RECON PVT .LTD	MCS08/18-19	11,497

Kindly consider our submission and drop all proceedings.

Thanking You,

Your sincerely,

For MODI CONSULTANCY SERVICES

For MODI CONSULTANCY SERVICES



Authorised Managing Partner

Enclosures:

1. Point 1 Payment 64,114/- DRC-03
2. Point 2 Payment 16,242/- DRC-03
3. Point 3 Payment 7,240/- DRC-03

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

ARN :AD360821000071S

Date :02/08/2021

1.	GSTIN	36AAXFM0733F1Z4										
2.	Name	MODI CONSULTANCY SERVICES										
3.	Cause of Payment	Voluntary										
4.	Section under which voluntary payment is made	73(5)										
5.	Details of show cause notice, if payment is made within 30 days of its issue	Reference No:NA Date of issue:NA										
6.	Financial Year	2018-2019										
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)											
Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty, if applicable	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry	
1.	OCT 2018-MAR 2019	IGST	Maharashtra	17,211.00	7,070.00	1,721.00	0.00	26,002.00	Cash	DC3608210003311	02/08/2021	
2.	OCT 2018-MAR 2019	CGST	Telangana	12,613.00	5,181.00	1,261.00	0.00	19,055.00	Cash	DC3608210003311	02/08/2021	
3.	OCT 2018-MAR 2019	SGST	Telangana	12,613.00	5,181.00	1,261.00	0.00	19,055.00	Cash	DC3608210003311	02/08/2021	

8. Reasons, if any -

Short payment of Liability Rs.42437/-

Against short Payment Interest of Rs. 17413/-

Penalty @10% Rs.4244

9. Verification -

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

Signature of Authorized Signatory
Name: SOHAM MODI
Designation: Partner
Date: 02/08/2021

DRC-03

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

ARN:AD360821000072Q

Date: 02/08/2021

[illegible]

8. Reasons, if any -

Short Payment of Rs. 12209/-

Interest @ 18% against short payment 2812/-

Penalty @ 10% against short payment 1221

9. Verification -

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

Signature of Authorized Signatory
Name: SOHAM MODI
Designation: Partner
Date: 02/08/2021

DRC-03

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

ARN:AD3608210000761

Date: 02/08/2021

[illegible]

8. Reasons, if any -

Short Paymen with ITC for the period of Rs. 4394/-

Interest against short payment @ 18% of Rs. 2407/-

Penalty @ 10% against short payment ITC of Rs. 439

9. Verification -

I have also been told that the information given is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory
Name: SOHAM MODI
Designation: Partner
Date: 02/08/2021

DRC-03