GOVERNMENT OF TELANGANA COMMERCIAL TAX DEPARTMENT

Attachment to Show Cause Notice in Form DRC-01

	GST/36AABCM4761E1ZM/19
DIN	ASSISTANT COMMISSIONER (ST)
Designation of the assessing officer	RAMGOPALPET-RANIGUNJ
Office details Circle	BEGUMPET
Division Details of the Tax payer Name Legal Name GSTIN	MODI PROPERTIES PRIVATE LIMITED MODI PROPERTIES PRIVATE LIMITED 36AABCM4761E1ZM
Financial Year	2018-19

You have filed annual return in GSTR-09 for the financial year 2018-19.

On examination of the information furnished in this return under various heads and also the information furnished in TRAN-1, GSTR-01, GSTR-2A, GSTR-3B, EWB and other records available in this office it is found that you have not declared your correct tax liability while filing the annual returns of GSTR-09. The summary of under declared tax is as follows:

SGST Rs.939748.28 CGST Rs.939748.28 Total Rs.1879496.56

The details of the above tax liability are as follows:

1. Net tax liability under declared on account of non-reconciliation of information declared in GSTR-09:

A. The tax on outward supplies under declared on reconciliation of data in GSTR-09:

It is observed that the tax payer has not correctly declared tax on his outward supplies on reconciliation of turnovers in GSTR-09. Resulting in a tax payable to a tune of **Rs. 45477.68**

S.No	Issue	Table No. in GSTR-	SGST	CGST	Total
3.140		09	4	5	6
1	2	3		1378842.84	2757685.68
,	Tax on taxable supplies as declared in GSTR-09	4N	1378842.84	1070012.0	
	Add net increase due to amendments (Increase in amendments (-) decrease in	10 (-) 11	0.00	0.00	0.00
	amendments) Add tax on deemed supplies	16B	0.00	0.00	0.00
3		16C	0.00	0.00	0.00
4	Add tax on unreturned goods		0.00	0.00	0.00
5	Add pending demands	15G			2757685.68
6	Total output tax liability as per the		1378842.84		
	above in GSTR-09	9	1046059.00	1027665.00	2073724.00
7	Less Total tax paid in cash		310045.00	328439.00	638484.00
8	Less Tax paid by adjustment of ITC	9		0.00	0.00
9	Less differential tax paid on amendments	14	0.00	0.00	0.00
10	Add differential tax paid on amendments related to previous year in current year.	(14) of previous FY GSTR- 09	0.00	0.00	
11	Under declared tax in GSTR-09		22738.84	22738.84	45477.68

2. Excess claim of ITC:

Excess ITC claimed in GSTR-3B compared to GSTR-09:

You have claimed excess ITC in GSTR-3B as compared to the net ITC available in the annual return GSTR-09 which has resulted in an under payment of tax as follows:

re	eturn GSTR-09 which has resulted	in an enter 1			
S.No	Description	Table No. in GSTR-09	SGST	CGST	Total
3.140	·		4	5	6
1	2	3	·	310693.00	621386.00
-	Eligible ITC in GSTR-3B	6A	310693.00	310000.00	
2	ITC pertaining to previous year	{13 (-) 12} of previous	-648.00	-648.00	-1296.00
	but availed in the current year Net ITC available in the current	GSTR-09 S.No.1 (-) S.	311341.00	311341.00	622682.00
3	year	No.2	310693.00	310693.00	621386.00
4	Total ITC availed in GSTR-09	60	0,000		1296.00
5	ITC availed in GSTR-3B in excess of GSTR-09	S.No.3 (-) 60	648.00		1290.00
1	LEXCESS OF COLLECT		. 4	ice	

• ITC to be reversed on non-business transactions & exempt supplies

Under Sec 17(1) & (2) where the goods or services or both are used by the registered person partly for the purpose of business, partly for other purposes or partly used for effecting exempt supply and partly for taxable supply then the amount of credit shall be restricted to so much of the input tax as is attributable to the taxable supplies in the course of business. Therefore the taxable person needs to make an apportionment of available input tax credit under Rule 42 & 43 to arrive at the eligible ITC.

However as seen from the GSTR-09 return filed it is evident that you have not made such apportionment resulting in excess claim of ITC than you are eligible. The details of the working are as under:

	are as under:					
S.No	Issue	Table no. in GSTR-09	Value of outward supply	SGST	CGST	Total
	2	3	4	5	6	7
		5N+10-11	36172688.96	_	-	-
1	Total supplies	5C + 5D + 5E	20852210.00	_	-	-
2	Exempt supplies	+ 5F	20052210.00			
3	Proportion of common ITC which has to be reversed to the extent of exempt		0.58		-	621386.00
	supply (2/1 above)	60+13-12	-	310693.00	310693.00	621360.00
4	Common input tax credit	{S.No.4 (x) S.		179102.96	179102.96	358205.92
5	ITC to be reversed	No.2}/S.No.1 7C + 7D +7F		0.00	0.00	0.00
6	ITC reversed as per GSTR-	+ 7G		179102.96		358205.92
7	Difference/Excess ITC claimed	S.No.5 (-) S. No.6	osed to be recovered		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	

Therefore the excess ITC claimed is proposed to be recovered.

Under declaration of Ineligible ITC:

Under Sec 17(5) of the SGST Act, 2017 input tax credit shall not be available in respect of the list of commodities & services mentioned therein subject to certain conditions.

It is seen from GSTR-09 and other information that they have claimed ITC on these commodities and therefore the ITC claimed on these commodities or services is proposed to be recovered.

	and therefore the from					
	Commodity/Service	HSN code	Table no. in GSTR-09	SGST	CGST	Total
S.No	Commodity/Service			5	6	7
1	2	3	4	-		1404451.52
	Maintenance & Repair service	998714;		702225.76	702225.76	1404451.52
1	of Motor Vehicles	990714,		19719.31	19719.31	39438.62
	Motor Vehicle Insurance	997134;				27685.90
		997133;		13842.95	13842.95	27000.00
3	Accident & Health Insurance	8702; 8703;		1470.46	1470.46	2940.92
	Motor Vehicles	8702, 8703, 8711;		1470.40		
4		0711,		737258.48	737258.48	1474516.96
Α	Total ineligible ITC u/s 17(5)	-			0.00	0.00
-	Ineligible ITC declared in		7E	0.00	0.00	0.00
В	GSTR-09			737258.48	737258.48	1474516.96
С	Difference/excess ITC claimed	-		, 0.2		
1						

The total tax payable on account of these deficiencies after giving credit to the payments made in cash and ITC adjusted is arrived as follows:

ir	a cash and ITC adjusted is arrived as follows:			
S.No	Issue	SGST	CGST	Total
		3	4	5
1	2	3		1879496.56
		939748.28	939748.28	167 9490.50
1	Total tax due in (1)+(2) above		P)	

(The detailed workings of the above in tabular form are attached as Annexures-B)

Therefore it is proposed to assess the registered tax payer for the net tax payable indicated above under Section 73 of the SGST/CGST Act. The registered tax payer may therefore pay the tax along with interest in DRC-03. However, If the registered tax payer is not agreeing with the proposals in this notice they may file their objections in DRC-06 within (15) days from the date of receipt of this notice. A draft standard format is also attached for filing your response along with your detailed reply.

To download response pdf Click Here

Potatile of Inciligible ITC 17 (s) Date: 11-11-2021 R1 to this dealer R2 Seller LAM R3 Seller GSTIN Commodity / Service HSN code Month RGST CGST Total R3 Seller RAM Seller GSTIN Commodity / Service 997134; Apr. 2018 7a 7b 7c Generali India Insurance Company 36AABGF0191R-1ZA Molor Vehicle Insurance 997134; Jun, 2018 2158.47 2158.47 43 Generali India Insurance Company 36AABGF0191R-1ZA Molor Vehicle Insurance 997134; Jun, 2018 2158.47 2158.47 43 Generali India Insurance Company 36AABGF0191R-1ZA Molor Vehicles 8702;8703;871; Jun, 2018 3035.00 56 TATONOTOTE SUNDARAM GENERAL INSURANCE 36AABGR7106G1ZA Molor Vehicles 997134; Jun, 2018 869574.95 17247.76 378 REBE KRISHNA AUTOMOTIVES 36AAACCSSS3H123 Service of Molor Vehicles 997134; Sep. 2018 8695.04 17247.76 365.40 ASANY LAMAN LAMANCE 36AAACCSSS3H123 Service of Molor Vehicles			The second secon					
FY: 2018-19 Seller GSTIN Commodity / Service HSN code Month SGST CGST Total 3 3 4 5 6 7a 7b 7c 3 5 4 5 6 7a 7a 7c 5 6 6 7a 7a 7a 7a 7a 5 6 6 7a 7a 7a 7a 7a 5 5 6	Details	of Ineligible ITC 17 (5)	Date: 11-11-2021					
FY: 2018-19 Seller GSTIN Commodity / Service HSN code Month Apr. 2018 Total Total 3 3 4 5 6 7a 7b 7c N 36AABCF0191R1ZA Motor Vehicle Insurance 997134; May, 2018 2158.47 2158.47 7156.47 N 36AABCF0191R1ZA Motor Vehicle Insurance 8702.8703;8711; Jun, 2018 1470.46 1470.46 NANCE 36AABCF0191R1ZA Motor Vehicle Insurance 8702.8703;8711; Jun, 2018 1470.46 1470.46 ANNCE 36AABCR7106G1ZK Motor Vehicle Insurance & Repair 997134; Aug, 2018 693574.95 693574.95 17247.78 ANNCE 36AABCR5353H1Z3 Maintenance & Repair 998714; Sep. 2018 8650.81 17247.78 17247.78 ANNCE 36AAACS535H1Z3 Accident & Health 997133; Oct. 2018 1954.00 1954.00 1954.00 ANNCE 36AAACS535H1Z3 Accident & Health 997133; Oct. 2018 106.00 6977.00 <td< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></td<>								
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Seller Name Seller GSTIN Commonty Service A 5 6 70				HSN code	Month		CGST	Total
Enture Generali India Insurance Company 3 4 5 6 73.06 313.06 313.06 Enture Generali India Insurance Company 36AABCF0191R1ZA Motor Vehicle Insurance 997134; May, 2018 2158.47 2158.47 2158.47 Enture Generali India Insurance Company 36AABCF0191R1ZA Motor Vehicles 8702.8703.8711; Jun, 2018 1470.46 1470.46 Insulated VASANT AUTOMOTIVE SOLUTIONS 36AABCF7106.12 Motor Vehicles 8707.8703.8711; Jun, 2018 1470.46 1470.46 ROYAL SUNDARAM GENERAL INSURANCE 36AARCS5353H1Z3 Maintenance & Repair 99714; Aug, 2018 17247.78 17247.78 MVS SREE KRISHNA AUTOMOTIVES 36AAKCS5353H1Z3 36AACSTATA 36AACSTATA 36AACSTATA 36AACSTATA		Seller GSTIN	Commodity / Service			7a	7b	7c
Enture Generali India Insurance Company 36AABCF0191R1ZA Motor Vehicle Insurance 997134; Apr. 2018 2158.47 2158.47			4	2	0	1	313.06	626.12
Future Generali India Insurance Company 36AABCF0191R1ZA Motor Vehicle Insurance 997134; May, 2018 1470.46 1470.4	2		Motor Webicle Insurance	997134;	Apr, 2018	313.00		3707
Notor Vehicle Insurance Company 36AABCF0191R1ZA Motor Vehicle Insurance 391 Jun. 2018 1470.46	Future Generali India Insurance Company	36AABCF0191R12A	MICION	007134	May, 2018	2158.47	2158.47	45.01
Limited Nacaratic Nationary Nation	Future Generali India Insurance Company	36AABCF0191R1ZA	Motor Vehicle Insurance	, 101, 100, 100, 100, 100, 100, 100, 10	2018	1470.46	1470.46	2940.92
VASANT AUTOMOTIVE SOLUTION	Limited	36AAPFV9263R1ZV	Motor Vehicles	8702; 8703;8711;	Juli, 2010	3035 00	3035.00	6070.00
MISSEE KRISHNA AUTOMOTIVES 36AAKCS5353H1Z3 Maintenance & Repair 998714; Aug, 2018 693574.35 17247.78 172		_	Accident & Health	997133;	Jul, 2018		30 41	1387149
MISS SREE KRISHNA AUTOMOTIVES 36AAKCS5353H1Z3 service of Motor Vehicles 997134; Aug, 2018 17247.78 17247.78 17247.78 HYDERABAD PYT LTD 161CI LOMBARD GENERAL INSURANCE 36AAAC17904G1ZO Motor Vehicle Insurance 997134; Sep. 2018 8650.81 8650.81 MCICIL LOMBARD GENERAL INSURANCE 36AARCS5353H1Z3 Accident & Health 997133; Sep. 2018 1954.00 1954.00 MVDERABAD PYT LTD MCOLLIMITED Accident & Health 997133; Oct. 2018 1206.00 1206.00 COLLIMITED COLLIMITED Accident & Health 997133; Dec. 2018 670.95 670.95 COLLIMITED ROYAL SUNDARAM GENERAL INSURANCE 36AABCR7106G1ZK Health 997133; Dec. 2018 670.95 670.95 COLLIMITED ROYAL SUNDARAM GENERAL INSURANCE 36AAJCS4517L1ZZ Insurance Accident & Health 997133; Jan, 2019 670.95 670.95 COMPANY LIMITED STAR HEALTH AND ALLIED INSURANCE 36AAJCS4517L1ZZ Insurance Accident & Health 997133; Accident & Health 997133;			Insurance & Repair	998714:	Aug, 2018	693574.95	6935/4.35	
HYDERABAD VILLE Adotor Vehicle Insurance Motor Vehicle Insuran		36AAKCS5353H1Z3	service of Motor Vehicles		2018	17247.78	17247.78	34495
COLTD Sep, 2018 1954.00 195		36AAAC17904G1ZO	Motor Vehicle Insurance	997134;	Aug, 2010	7 0	8650.81	17301.62
M/S SREE KRISHNA AUTOMOTIVES 36AAKCS5353H1Z3 service of Motor Vehicles Oct. 2018 1954.00 1954.00 HYDERABAD PVT LTD Accident & Health 997133; Cot. 2018 1206.00 1206.00 ROYAL SUNDARAM GENERAL INSURANCE 36AABCR7106G1ZK Insurance 997133; Dec, 2018 6977.00 STAR HEALTH AND ALLIED INSURANCE 36AABCR7106G1ZK Insurance 997133; Dec, 2018 670.95 ROYAL SUNDARAM GENERAL INSURANCE 36AABCR7106G1ZK Insurance 997133; Jan, 2019 670.95 CO. LIMITED Accident & Health 997133; Jan, 2019 670.95 670.95 CO. LIMITED Accident & Health 100, 100, 100, 100, 100, 100, 100, 100,			Maintenance & Repair	998714:	Sep, 2018	10.008		
HYDERABAD PVT LTD Accident & Health Geg/133; Sep, 2018 1206.00 1206.00 ROYAL SUNDARAM GENERAL INSURANCE 36AAJCS4517L1ZZ Insurance 997133; Oct, 2018 1206.00 1206.00 CO. LIMITED STAR HEALTH AND ALLIED INSURANCE 36AABCR7106G1ZK Insurance 6977.33; Dec, 2018 670.95 670.95 ROYAL SUNDARAM GENERAL INSURANCE 36AAJCS4517L1ZZ Insurance Accident & Health 997133; Jan, 2019 670.95 670.95 CO. LIMITED STAR HEALTH AND ALLIED INSURANCE 36AAJCS4517L1ZZ Insurance Accident & Health 997133; Jan, 2019 670.95 670.95		36AAKCS5353H1Z3	service of Motor Vehicles		0.00	1954.00	1954.00	3908.00
COL LIMITED SGAAJCS4517L1ZZ Insurance SGAAJCS4517L1ZZ In		E 26A A B C B 7106 G 17K	Accident & Health	997133;	Sep, 2018		00 0007	2412.00
STAR HEALTH AND ALLIED INSURANCE 36AAJCS4517L1ZZ Insurance 997133; Dec, 2018 6977.00 6977.00 COMPANY LIMITED ROVAL SUNDARAM GENERAL INSURANCE 36AABCR7106G1ZK Insurance Health 997133; Jan, 2019 670.95 670.95 CO. LIMITED STAR HEALTH AND ALLIED INSURANCE 36AAJCS4517L1ZZ Insurance 737258.48 737258.48			Insurance Accident & Health	007133	Oct, 2018	1206.00	1200.00	
COMPANY LIMITED ROYAL SUNDARAM GENERAL INSURANCE 36AABCR7106G1ZK Insurance COMPANY LIMITED STAR HEALTH AND ALLIED INSURANCE 36AAJCS4517L1ZZ Insurance COMPANY LIMITED 36AAJCS4517L1ZZ Insurance COMPANY LIMITED		36AAJCS4517L1ZZ	Insurance	, , , , , , , , , , , , , , , , , , , ,	200 2018	00.7799	00.7769	13954.00
CO. LIMITED COMPANY LIMITED S6AAJCS4517L1ZZ Insurance Insurance COMPANY LIMITED COMPANY			Accident & Health	997133;	Dec, 2010		670 95	1341.90
STAR HEALTH AND ALLIED INSURANCE 36AAJCS4517L122 Insurance COMPANY LIMITED	CO. LIMITED		Accident & Health	997133;	Jan, 2019	c6.0/9		147751
	8	36AAJCS4517L12Z	Insurance			737258.48	737258.48	7

Note:

SGST Ineligible ITC = Total SGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 7E SGST of GSTR09

CGST Ineligible ITC = Total CGST ineligible ITC u/s 17(5) from R1 to this dealer - 7E SGST of GSTR09

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