# GOVERNMENT OF TELANGANA COMMERCIAL TAX DEPARTMENT

### Attachment to Show Cause Notice in Form DRC-01

GST/36AABCM4761E1ZM/20
ASSISTANT COMMISSIONER (ST)
RAMGOPALPET-RANIGUNJ
BEGUMPET
MODI PROPERTIES PRIVATE LIMITED MODI PROPERTIES PRIVATE LIMITED 36AABCM4761E1ZM
2019-20

You have filed annual return in GSTR-09 for the financial year 2019-20.

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.2144284.53 CGST Rs.2144284.53 Total Rs.4288569.06

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. 107402.98** 

S.No	iserved that the tax payer has not some ciliation of turnovers in GSTR-09. Result	Table No. in GSTR- 09	SGST	CGST	Total
	2	3	4	5	6
1	Tax on taxable supplies as declared	4N	5817210.49	5817210.49	11634420.98
2	in GSTR-09 Add net increase due to amendments (Increase in amendments (-) decrease in	10 (-) 11	0.00	0.00	0.00
	amendments)	16B	0.00	0.00	0.00
3	Add tax on deemed supplies	16C	0.00	0.00	0.0
4	Add tax on unreturned goods		0.00	0.00	0.0
5	Add pending demands	15G		5047040 40	11634420.9
6	Total output tax liability as per the above in GSTR-09		5817210.49	5817210.49 5431615.00	10863230.0
7	Less Total tax paid in cash	9	5431615.00		
 8	Less Tax paid by adjustment of ITC	9	331894.00	331894.00	663788.0
 9	Less differential tax paid on	14	0.00	0.00	0.0
10	amendments  Add differential tax paid on amendments related to previous year in current year.	(14) of previous FY GSTR- 09	0.00	0.00	0.1
11	CCTD 00	03	53701.49	53701.49	107402.

#### 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 under paying	5/11 Of 10		
S.No	Description	Table No. in GSTR-09	SGST	CGST	Total
		3	4	5	6
1	2	3		2245037.00	4490074.00
	Eligible ITC in GSTR-3B	6A	2245037.00	2245037.00	1,1000
1		{13 (-) 12} of		0.00	0.00
2	ITC pertaining to previous year but availed in the current year	previous GSTR-09	0.00	0.00	
		S.No.1 (-) S.	2245037.00	2245037.00	4490074.00
3	Net ITC available in the current	No.2	2243037.00		
	year	60	232062.00	232062.00	464124.00
4	Total ITC availed in GSTR-09	00		2012975.00	4025950.00
5	ITC availed in GSTR-3B in excess of GSTR-09	S.No.3 (-) 60	2012975.00	2012973.00	10200
	OXOGET				

### 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 ITC claimed	<b>31.</b>				
	Commodity/Service	HSN code	Table no. in GSTR-09	SGST	CGST	Total
S.No	Commodity/Convice			5	6	7
1	2	3	4	-		400400 F2
		997134;		64715.26	64715.26	129430.52
1	Motor Vehicle Insurance	997134,			9653.63	19307.26
	Maintenance & Repair service	998714;		9653.63	9000.00	1.0
2	of Motor Vehicles	8702; 8703;		3239.15	3239.15	6478.30
	Motor Vehicles	8702, 8703,		3233.13		
3		0/11,		77608.04	77608.04	155216.08
Α	Total ineligible ITC u/s 17(5)	-				0.00
	Ineligible ITC declared in		7E	0.00	0.00	0.00
В	GSTR-09	-			77608.04	155216.08
		_		77608.04	17000.02	.3027
C	Difference/excess ITC claimed					

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	n cash and ITC adjusted is arrived as follows:			
S.No	Issue	SGST	CGST	Total
		3	4	5
1	2	-		4288569.06
-	Total tax due in (1)+(2) above	2144284.53	2144284.53	4200303.00
1	Total tax due in (1)1(2) doors	- Handad as A	nevures-B)	

### (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

Details of Ineligible ITC 17 (5)         Date: 11-11-20.1         RRI to this dealer           Details of Ineligible ITC 17 (5)         Date: 11-11-20.1         HSN code         Month         Secsor         Cest T         Total           DLTD         36AABCT3518Q1ZX         Motor Vehicle Insurance & Repair         997134;         May, 2019         45339.94         45339.94         99           36AAKCS533H1Z3         Maintenance & Repair         998714;         May, 2019         5309.96         5309.96         73           7LTD         36AAKCS533H1Z3         Service of Motor Vehicles         998714;         Aug, 2019         8403.21         8403.21         870.96         77           7LTD         36AARCS533H1Z3         Service of Motor Vehicles         997134;         Aug, 2019         5309.96         5309.96         73           7LTD         36AABCRS535H1Z3         Maintenance & Repair         998714;         Aug, 2019         2531.39         2531.39         707.76           7LTD         36AABCRS535H1Z3         Motor Vehicles         8702; 8703;8711;         Sep. 2019         707.76         707.76         707.76           7TBANCE         35AABCRS106G1ZK         Motor Vehicles Insurance & Repair         998714;         Dec. 2019         77508.04         77508.04	Per : 2019-20         Ref to this dealer           Per : 2019-20         Resiler GSTIN         Commodity / Service         HSN code         Month         SGST         CGST         Total           3 CAABCT3518C1ZX         Motor Vehicle Insurance         997134;         May, 2019         45339.94         45339.94         76           3 CAARCS533H1Z3         Service of Motor Vehicles         998714;         May, 2019         8403.21         8403.21           3 CAARCS533H1Z3         Service of Motor Vehicles         998714;         Jul, 2019         8403.21         8403.21           7 CAARCS533H1Z3         Service of Motor Vehicles         998714;         Jul, 2019         8403.21         8403.21           7 CAARCS 5353H1Z3         Motor Vehicles         997134;         Jul, 2019         8403.21         8403.21           7 CAARCS 5353H1Z3         Motor Vehicles         997134;         Jul, 2019         2145.00         2145.00           7 TATO         36AABCR7106G1ZK         Motor Vehicles Insurance         997134;         Jul, 2019         707.76         707.76           7 TATO         36AABCR5353H1Z3         Maintenance & Repair         998714;         Jan, 2020         2466.44         77608.04	Seller Name	Date: 11-11-2021			The same of the sa	The state of the s	
DLTD         Seller GSTIN         Commodity / Service         HSN code         Month         SGST         CGST         Total           DLTD         36AABCT351801ZX         Motor Vehicle Insurance & Repair         997134;         May, 2019         45539.94         45339.94         9           DLTD         36AABCT351801ZX         Motor Vehicle Insurance & Repair         998714;         May, 2019         45539.94         45339.94         9           36AAKCS5353H1Z3         Service of Motor Vehicles         998714;         Jul, 2019         5309.96         5309.96         7           7LTD         36AARCS5353H1Z3         Service of Motor Vehicles         997134;         Aug, 2019         8403.21         8403.21         8403.21           7LTD         36AABCRS535H1Z3         Motor Vehicle Insurance         8702; 8703;8711;         Sep, 2019         2531.39         2531.39           7LTD         36AABCRS925C1ZU         Motor Vehicle Insurance         8702; 8703;8711;         Oct, 2019         707.76         707.76           7TLTD         36AABCRS925C1ZU         Motor Vehicle Insurance         8702; 8703;8711;         Oct, 2019         8827.11         8827.11           7ARNCE         36AABCRS9383H1Z3         Maintenance & Repair         997134;         Dec, 2019         707.76	P FY : 2019-20         HSN code         Month         SGST         CGST         Total           9 LTD         36AABCT3518Q1ZX         Motor Vehicle Insurance & Repair         9997134;         May, 2019         45339.94         45339.94         45339.94         70           1 LTD         36AABCT3518Q1ZX         Maintenance & Repair         998714;         May, 2019         1877.23         1877.23         1877.23           36AABCS5353H1Z3         Service of Motor Vehicles         998714;         Jul, 2019         5309.96         5309.96         5309.96           RANCE         36AABCRS535H1Z3         Maintenance & Repair         998714;         Jul, 2019         8403.21         8403.21           RANCE         36AABCRS535H1Z3         Motor Vehicle Insurance         997134;         Sep, 2019         2145.00         2145.00           ATLTD         36AABCRS925C1ZU         Motor Vehicle Insurance         8702; 8703;8711;         Sep, 2019         2145.00         2145.00           ATRANCE         36AABCRS925C1ZU         Motor Vehicle Insurance         8702; 8703;8711;         Oct, 2019         8827.11         8827.11           ATRANCE         36AABCRS53SH1Z3         Maintenance & Repair         998714;         Jan, 2020         2466.44         2466.44           ATRANCE	Seller GSTIN  Seller GSTIN  3  LTD 36AABCT3518Q1ZX 36AAKCS5353H1Z3 36AAKCS5353H1Z3 36AAKCS5353H1Z3 7T LTD 36AABCR7106G1ZK						
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36AAKCS5353H1Z3         Maintenance & Repair Service of Motor Vehicles         936714;         Jul, 2019         5309.96         5309.96         5309.96           RANCE         36AAKCS5353H1Z3         Maintenance & Repair Service of Motor Vehicle Insurance         997134;         Aug, 2019         8403.21         8403.21           RANCE         36AABCR7106G1ZK         Motor Vehicle Insurance         997134;         Cot, 2019         2145.00         2145.00           JRANCE         36AABCR7106G1ZK         Motor Vehicle Insurance         8702; 8703;8711;         Oct, 2019         707.76         707.76           JRANCE         36AABCR7106G1ZK         Motor Vehicle Insurance         8702; 8703;8711;         Oct, 2019         8827.11         8827.11           JRANCE         36AABCR7106G1ZK         Motor Vehicle Insurance         8 Repair         998714;         Jan, 2020         2466.44         2466.44           Amaintenance & Repair         998714;         Jan, 2020         2466.44         77608.04	36AAKCS5353H1Z3         Maintenance & Repair 36AAKCS5353H1Z3         BAOTH, and an intenance & Repair 36AAKCS5353H1Z3         BAOTH, and an intenance & Repair 36AAKCS5353H1Z3         BAOTH, and an intenance & Repair 36AAKCS5353H1Z3         BAOTH, and and an intenance & Repair 36AAKCS5353H1Z3         BAOTH, and and and and and an intenance & Repair 36AAKCS5353H1Z3         BAOTH, and	36AAKCS5353H1Z3 36AAKCS5353H1Z3 RANCE 36AABCR7106G1ZK TLTD 36AABCR9925C1ZU JRANCE 36AABCR9925C1ZU JRANCE 36AABCR9925C1ZU	intopance & Repair	000744.	Mav. 2019	1877.23	1877.23	
RANCE         36AAKCS5353H1Z3         Maintenance & Kepail Service of Motor Vehicles         998714;         Jul, 2019         8403.21         8403.21           RANCE         36AAKCS5353H1Z3         Motor Vehicle Insurance         997134;         Sep, 2019         2531.39         2531.39           TLTD         36AABCR7106G1ZK         Motor Vehicle Insurance         997134;         Oct, 2019         707.76         707.76           TLTD         36AABCR7106G1ZK         Motor Vehicle Insurance         8702; 8703;8711;         Oct, 2019         707.76         707.76           JRANCE         36AABCR7106G1ZK         Motor Vehicle Insurance         997134;         Dec, 2019         8827.11           JRANCE         36AARCS5353H1Z3         Maintenance & Repair         998714;         Jan, 2020         2466.44         77608.04	RANCE         36AAKCS5353H1Z3         Maintenance & Repair service of Motor Vehicles         998714;         Jul. 2019         8403.21         8403.21           RANCE         36AABCR7106G1ZK         Motor Vehicle Insurance         997134;         Aug, 2019         2531.39         2531.39           TLTD         36AABCR7106G1ZK         Motor Vehicles         997134;         Oct, 2019         707.76         707.76           TLTD         36AABCR7106G1ZK         Motor Vehicles         8702; 8703;8711;         Oct, 2019         707.76         707.76           JRANCE         36AABCR7106G1ZK         Motor Vehicle Insurance         997134;         Dec, 2019         8827.11         8827.11           36AARCS5353H1Z3         Maintenance & Repair         998714;         Jan, 2020         2466.44         2466.44           36AAKCS5353H1Z3         service of Motor Vehicles         998714;         Jan, 2020         77608.04         77608.04	RANCE         36AAKCS5353H1Z3           TANCE         36AABCR7106G1ZK           TLTD         36AABCR7106G1ZK           RANCE         36AABCR7106G1ZK           /TLTD         36AABCR7106G1ZK           /TLTD         36AABCR9925C1ZU           /RANCE         36AABCA9925C1ZU	rvice of Motor Vehicles	9807 14,	0,000	5309.96		10619.92
RANCE         36AABCR7106G1ZK         Motor Vehicle Insurance         997134;         Aug, 2019         8403.21         8403.21           TLTD         36AABCR7106G1ZK         Motor Vehicle Insurance         997134;         Oct, 2019         2531.39         2531.39           TRANCE         36AABCR7106G1ZK         Motor Vehicle Insurance         8702; 8703;8711;         Oct, 2019         707.76         707.76           JRANCE         36AABCR7106G1ZK         Motor Vehicle Insurance         997134;         Dec, 2019         8827.11           JRANCE         36AABCR7106G1ZK         Motor Vehicle Insurance & Repair         998714;         Jan, 2020         2466.44         2466.44           Sayakcs5353H1Z3         Service of Motor Vehicles         998714;         Jan, 2020         77608.04         77608.04	RANCE         36AABCR7106G1ZK         Motor Vehicle Insurance         997134;         Aug, 2019         8403.21         8403.21         8403.21           TLTD         36AABCR7106G1ZK         Motor Vehicle Insurance         8702; 8703;8711;         Sep, 2019         2145.00         2145.00           TRANCE         36AABCR7106G1ZK         Motor Vehicle Insurance         8702; 8703;8711;         Oct, 2019         707.76         707.76           JRANCE         36AABCR7106G1ZK         Motor Vehicle Insurance         997134;         Dec, 2019         8827.11           S         36AABCR7106G1ZK         Motor Vehicles         997134;         Jan, 2020         2466.44         2466.44           S         36AAKCS5353H1Z3         service of Motor Vehicles         998714;         Jan, 2020         77608.04         77608.04	SAABCR7106G1ZK	aintenance & Repair	998714;	Jul, 2013			16806 42
8702; 8703;8711;         Sep, 2019         2531.39         2531.39           8702; 8703;8711;         Oct, 2019         2145.00         2145.00           8702; 8703;8711;         Oct, 2019         707.76         707.76           997134;         Dec, 2019         8827.11         8827.11           997134;         Jan, 2020         2466.44         2466.44           5         77608.04         77608.04         77608.04	8702; 8703;8711;         Sep, 2019         2531.39         2531.39           8702; 8703;8711;         Oct, 2019         2145.00         2145.00           8702; 8703;8711;         Oct, 2019         8827.11         8827.11           997134;         Dec, 2019         2466.44         2466.44           998714;         Jan, 2020         2466.44         77608.04	ERAL INSURANCE 36AABCR7106G1ZK M  SSTICS PVT LTD 36AABCA9925C1ZU M  ERAL INSURANCE 36AABCR7106G1ZK M  OSTICS PVT LTD 36AABCA9925C1ZU M	TVICE OI MOIOI VOI CO	007494	Aug. 2019	8403.21		
8702; 8703;8711;         Sep, 2019         2331.33           997134;         Oct, 2019         2145.00         2145.00           8702; 8703;8711;         Oct, 2019         8827.11         8827.11           997134;         Dec, 2019         2466.44         2466.44           998714;         Jan, 2020         2466.44         77608.04	8702; 8703;8711;         Sep, 2019         2145.00         2145.00           997134;         Oct, 2019         707.76         707.76           8702; 8703;8711;         Dec, 2019         8827.11         8827.11           997134;         Dec, 2019         2466.44         2466.44           998714;         Jan, 2020         27608.04         77608.04	SSTICS PVT LTD 36AABCA9925C1ZU M ERAL INSURANCE 36AABCR7106G1ZK M OSTICS PVT LTD 36AABCA9925C1ZU M	otor Vehicle Insurance	, +		052430		5062.78
997134;         Oct, 2019         2145.00         2145.00           8702; 8703;8711;         Oct, 2019         707.76         707.76           997134;         Dec, 2019         8827.11         8827.11           998714;         Jan, 2020         2466.44         2466.44           5         998714;         Jan, 2020         77608.04         77608.04	997134;         Oct, 2019         2145.00         2145.00           8702; 8703;8711;         Oct, 2019         707.76         707.76           997134;         Dec, 2019         8827.11         8827.11           998714;         Jan, 2020         2466.44         2466.44           77608.04         77608.04         77608.04	SERAL INSURANCE 36AABCR7106G1ZK M OSTICS PVT LTD 36AABCA9925C1ZU M FEAT INSTIRANCE 55.5.5.077466C1ZK M	otor Vahioles	8702; 8703;8711;	Sep, 2019	00.1002		
997134; Oct, 2019 707.76 707.76 8702; 8703;8711; Oct, 2019 8827.11 8827.11 8827.11 8827.11 8827.11 8827.11 87608.04 77608.04	997134; Oct, 2019 707.76 707.76 8702; 8702; 8703;8711; Oct, 2019 8827.11 8827.	ERAL INSURANCE 36AABCR7106G1ZK M OSTICS PVT LTD 36AABCA9925C1ZU M EBAL INSTIRANCE CONTRACTOR INSTIRANCE			2010	2145.00		4290.00
8702; 8703;8711;         Oct, 2019         707.76         707.76           997134;         Dec, 2019         8827.11         8827.11           997134;         Jan, 2020         2466.44         2466.44           5         998714;         Jan, 2020         77608.04         77608.04	8702; 8703;8711;         Oct, 2019         707.76         707.76           997134;         Dec, 2019         8827.11         8827.11           s         998714;         Jan, 2020         2466.44         2466.44           r         77608.04         77608.04         77608.04	OSTICS PVT LTD 36AABCA9925C1ZU M	otor Vehicle Insurance	997134;	Oct, 2013			
36AABCA9925C1ZU         Motor Vehicles         8702; of 03,0711,         Dec, 2019         8827.11         8827.11           36AABCR7106G1ZK         Motor Vehicle Insurance & Repair         997134;         Jan, 2020         2466.44         2466.44           36AAKCS5353H1Z3         Service of Motor Vehicles         998714;         Jan, 2020         77608.04         77608.04	36AABCA9925C1ZU         Motor Vehicles         8702; of 03,0711,         Dec, 2019         8827.11         8827.11           36AABCR7106G1ZK         Motor Vehicle Insurance & Repair         997134;         Jan, 2020         2466.44         2466.44           36AAKCS5353H1Z3         Service of Motor Vehicles         998714;         Jan, 2020         77608.04         77608.04	36AABCA9925C1ZU		0700.0703.8711.	Oct 2019	707.76		
36AABCR7106G1ZK         Motor Vehicle Insurance         997134;         Dec, 2019         8827.11         2466.44         2466.44           36AAKCS5353H1Z3         Maintenance & Repair service of Motor Vehicles         998714;         Jan, 2020         2466.44         2466.44         77608.04	36AABCR7106G1ZK         Motor Vehicle Insurance         997134;         Dec, 2019         8827.11         2216.44         2466.44         2466.44         2466.44         77608.04         7760	X71090450000	lotor Vehicles	8/02, 0/03,0/11,		1000		17654.22
36AABCR7106G1ZK         Motor Venicle Insurance         2466.44         2466.44         2466.44           36AAKCS5353H1Z3         Maintenance & Repair service of Motor Vehicles         998714;         Jan, 2020         77608.04         77608.04	36AABCR7106G1ZK         Motor Vehicle Instruction         2466.44         2466.44         2466.44           36AAKCS5353H1Z3         Maintenance & Repair service of Motor Vehicles         998714;         Jan, 2020         77608.04         77608.04	X7100017K		997134:	Dec, 2019	8827.1		
36AAKCS5353H1Z3	36AAKCS5353H1Z3	36AABCR/ 1003 1211	lotor Vehicle Insurance			2466 4		
36AANC333331 123 Service of Motor Vehicles	36AARC333331 20 Service of Motor Vehicles 77608.04 (1806.04)	000000000000000000000000000000000000000	Naintenance & Repair	998714;	Jan, ZUZU			
		36AAKC333331123	ervice of Motor Verneres			77608.0		

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

: 77608.04

<sup>: 77608.04 - 0.00</sup> 

<sup>3</sup>GST Ineligible ITC = Total CGST ineligible ITC u/s 17(5) from R1 to this dealer - 7E SGST of GSTR09

<sup>= 77608.04 - 0.00</sup> 

<sup>= 77608.04</sup>