**GOVERNMENT OF TELANGANA**
**COMMERCIAL TAX DEPARTMENT**

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

| | |
|---|---|
| DIN | GST/36AABCM4761E1ZM/20 |
| Designation of the assessing officer | ASSISTANT COMMISSIONER (ST) |
| Office details<br>Circle<br>Division | RAMGOPALPET-RANIGUNJ<br>BEGUMPET |
| Details of the Tax payer<br>Name<br>Legal Name<br>GSTIN | MODI PROPERTIES PRIVATE LIMITED<br>MODI PROPERTIES PRIVATE LIMITED<br>36AABCM4761E1ZM |
| Financial Year | 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 | Issue | Table No. in GSTR-09 | SGST | CGST | Total |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1 | Tax on taxable supplies as declared in GSTR-09 | 4N | 5817210.49 | 5817210.49 | 11634420.98 |
| 2 | Add net increase due to amendments (Increase in amendments (-) decrease in amendments) | 10 (-) 11 | 0.00 | 0.00 | 0.00 |
| 3 | Add tax on deemed supplies | 16B | 0.00 | 0.00 | 0.00 |
| 4 | Add tax on unreturned goods | 16C | 0.00 | 0.00 | 0.00 |
| 5 | Add pending demands | 15G | 0.00 | 0.00 | 0.00 |
| 6 | Total output tax liability as per the above in GSTR-09 | | 5817210.49 | 5817210.49 | 11634420.98 |
| 7 | Less Total tax paid in cash | 9 | 5431615.00 | 5431615.00 | 10863230.00 |
| 8 | Less Tax paid by adjustment of ITC | 9 | 331894.00 | 331894.00 | 663788.00 |
| 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 | 0.00 |
| 11 | Under declared tax in GSTR-09 | | 53701.49 | 53701.49 | 107402.98 |

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:

| S.No | Description | Table No. in GSTR-09 | SGST | CGST | Total |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1 | Eligible ITC in GSTR-3B | 6A | 2245037.00 | 2245037.00 | 4490074.00 |
| 2 | ITC pertaining to previous year but availed in the current year | {13 (-) 12} of previous GSTR-09 | 0.00 | 0.00 | 0.00 |
| 3 | Net ITC available in the current year | S.No.1 (-) S. No.2 | 2245037.00 | 2245037.00 | 4490074.00 |
| 4 | Total ITC availed in GSTR-09 | 6O | 232062.00 | 232062.00 | 464124.00 |
| 5 | ITC availed in GSTR-3B in excess of GSTR-09 | S.No.3 (-) 6O | 2012975.00 | 2012975.00 | 4025950.00 |

- **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.

| S.No | Commodity/Service | HSN code | Table no. in GSTR-09 | SGST | CGST | Total |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | Motor Vehicle Insurance | 997134; | | 64715.26 | 64715.26 | 129430.52 |
| 2 | Maintenance & Repair service of Motor Vehicles | 998714; | | 9653.63 | 9653.63 | 19307.26 |
| 3 | Motor Vehicles | 8702; 8703; 8711; | | 3239.15 | 3239.15 | 6478.30 |
| A | Total ineligible ITC u/s 17(5) | - | | 77608.04 | 77608.04 | 155216.08 |
| B | Ineligible ITC declared in GSTR-09 | - | 7E | 0.00 | 0.00 | 0.00 |
| C | Difference/excess ITC claimed | - | | 77608.04 | 77608.04 | 155216.08 |

**Summary :**

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:

| S.No | Issue | SGST | CGST | Total |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| 1 | Total tax due in (1)+(2) above | 2144284.53 | 2144284.53 | 4288569.06 |

**(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

Rs in Rupees

Details of Ineligible ITC 17 (5)    Date: 11-11-2021

.ABCM4761E1ZM
)I PROPERTIES PRIVATE LIMITED    FY : 2019-20

| Seller Name | Seller GSTIN | Commodity / Service | HSN code | Month | R1 to this dealer SGST | R1 to this dealer CGST | R1 to this dealer Total |
|---|---|---|---|---|---|---|---|
| | | | | | 7a | 7b | 7c |
| 2 | 3 | 4 | 5 | 6 | | | |
| TA AIG GENERAL INSURANCE CO LTD | 36AABCT3518Q1ZX | Motor Vehicle Insurance | 997134; | May, 2019 | 45339.94 | 45339.94 | 90679.88 |
| S SREE KRISHNA AUTOMOTIVES 'DERABAD PVT LTD | 36AAKCS5353H1Z3 | Maintenance & Repair service of Motor Vehicles | 998714; | May, 2019 | 1877.23 | 1877.23 | 3754.46 |
| S SREE KRISHNA AUTOMOTIVES 'DERABAD PVT LTD | 36AAKCS5353H1Z3 | Maintenance & Repair service of Motor Vehicles | 998714; | Jul, 2019 | 5309.96 | 5309.96 | 10619.92 |
| )YAL SUNDARAM GENERAL INSURANCE ). LIMITED | 36AABCR7106G1ZK | Motor Vehicle Insurance | 997134; | Aug, 2019 | 8403.21 | 8403.21 | 16806.42 |
| )ISHWAR AUTO DIAGNOSTICS PVT LTD AHAVIR MOTORS | 36AABCA9925C1ZU | Motor Vehicles | 8702; 8703;8711; | Sep, 2019 | 2531.39 | 2531.39 | 5062.78 |
| )YAL SUNDARAM GENERAL INSURANCE ). LIMITED | 36AABCR7106G1ZK | Motor Vehicle Insurance | 997134; | Oct, 2019 | 2145.00 | 2145.00 | 4290.00 |
| )ISHWAR AUTO DIAGNOSTICS PVT LTD AHAVIR MOTORS | 36AABCA9925C1ZU | Motor Vehicles | 8702; 8703;8711; | Oct, 2019 | 707.76 | 707.76 | 1415.52 |
| OYAL SUNDARAM GENERAL INSURANCE O. LIMITED | 36AABCR7106G1ZK | Motor Vehicle Insurance | 997134; | Dec, 2019 | 8827.11 | 8827.11 | 17654.22 |
| /S SREE KRISHNA AUTOMOTIVES YDERABAD PVT LTD | 36AAKCS5353H1Z3 | Maintenance & Repair service of Motor Vehicles | 998714; | Jan, 2020 | 2466.44 | 2466.44 | 4932.88 |
| otal | | | | | 77608.04 | 77608.04 | 155216.08 |

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

: 77608.04 - 0.00

= 77608.04

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

= 77608.04 - 0.00

= 77608.04