Office of Assistant Commissioner

Jurisdiction: M.G.ROAD - S.D.ROAD:Begumpet:Telangana
State/UT: Telangana

Reference No : ZD360221010449S

Date: 15/02/2021

To

GSTIN/ID: 36AABHM4927R1ZL
Name: MODISOHAM
Address : 5-4-187/3 and 4, 2nd floor, soham mansion, m.g road, Secunderabad, Ranga Reddy, Telangana, 500003

Tax Period : JUL 2017 - MAR 2018

F.Y. 2017-2018

ARN- NA
(Voluntary payment intimation details, if applicable)

Date- NA

Act/ Rules Provisions :
As per the provisions of GST Act And Rules 2017.

Show Cause Notice under section 73

It has come to my notice that tax due has not been paid or short paid or refund has been released erroneously or input tax credit has been wrongly availed or utilized by you or the amount paid by you through the above referred application for intimation of voluntary payment for the reasons and other details mentioned in annexure for the aforesaid tax period

Therefore, you are directed to furnish a reply along with supporting documents as evidence in support of your claim by the date mentioned in table below.

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

Please note that besides tax, you are also liable to pay interest and penalty in accordance with the provisions of the Act.

If you make payment of tax stated above along with up to date interest within 30 days of the issue of this notice with applicable penalty then proceeding may be deemed to have been concluded.

Details of personal hearing etc.

Sr. No.	Description	Particulars
1	Section under which show cause notice/statement is issued	73
2	Date by which reply has to be submitted	22/02/2021
3	Date of personal hearing	NA
4	Time of personal hearing	NA
5	Venue where personal hearing will be held	NA

Demand Details-

(Amount in Rs.)

Sr. No.	Tax Rate(%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
1	0	0.00	JUL 2017	MAR 2018	SGST	NA	15,525.00	0.00	0.00	0.00	15,525.00
2	0	0.00	JUL 2017	MAR 2018	CGST	NA	15,525.00	0.00	0.00	0.00	15,525.00

Total							31,050.00	0.00	0.00	0.00	31,050.00

Signature

Name: GUGULOTH VIJAYA LAKSHMI

Designation: Assistant Commissioner

Jurisdiction: M.G.ROAD - S.D.ROAD:Begumpet:Telangana

FORM GST DRC - 01
[See rule 100(2) & 142(1)(a)]

Reference No. - ZD360221010449S

Date - 15/02/2021

To

GSTIN/ID: 36AABHM4927R1ZL
Name: MODISOHAM
Address : 5-4-187/3 and 4, 2nd floor, soham mansion, m.g road, Secunderabad, Ranga Reddy, Telangana, 500003

Tax Period : JUL 2017 - MAR 2018

F.Y.- 2017-2018

SCN Reference No. ZD360221010449S

Date 15/02/2021

Section / sub-section under which SCN is being issued - 73

Act/ Rules Provisions :
As per the provisions of GST Act And Rules 2017.

Summary of Show Cause Notice

(a) Brief Fact of the Case : Discrepancy on account of GSTR-09

(b) Grounds : As per the provisions of GST Act And Rules 2017.

(c) Tax and other dues

(Amount in Rs.)

Sr. No.	Tax Rate(%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							

1	2	3	4	5	6	7	8	9	10	11	12
1	0	0.00	JUL 2017	MAR 2018	SGST	NA	15,525.00	0.00	0.00	0.00	15,525.00
2	0	0.00	JUL 2017	MAR 2018	CGST	NA	15,525.00	0.00	0.00	0.00	15,525.00
Total							31,050.00	0.00	0.00	0.00	31,050.00

Signature
Name: GUGULOTH VIJAYA LAKSHMI
Designation: Assistant Commissioner
Jurisdiction: M.G.ROAD - S.D.ROAD:Begumpet:Telangana

Annexure to DRC01

To

Name : M/s. MODISOHAM

TIN : -

GSTIN : 36AABHM4927R1ZL

Circle : M.G.ROAD-S.D.ROAD

Division : BEGUMPET

Address : 2nd floor,5-4-187/3 and 4,soham mansion,m.g road,Secunderabad,\N,Ranga Reddy,500003

1. Please take notice that examination of records in GSTN has revealed the following discrepancies resulting in short payment / non payment of output tax. Therefore you may pay this tax immediately; or

S.No.	Item	Tax Period	SGST	CGST	IGST	Total
1	2	3	4a	4b	4c	5
1	GSTR-09	Jul,2017 - Mar,2018	15525	15525	0	31050
	Total		15525	15525	0	31050

Net tax payable as per GST act is 31050

You may file your objections to the above findings through GSTN within (7) days.

Additional Tax payable on account of GSTR-09

Calculation of tax payable on account of filing GSTR 9

S. No.	Item	Part	Row No	T.O. Column No A	CGST Column No B	SGST Column No C	IGST Column No D	Cess Column No E
1	2	3	4	5	6	7	8	9
1	Taxable supplies	II	4N	2582541	232429	232429	0	0
2	Increase by Amendments	V	10	0	0	0	0	0
3	Deemed Supply	VI	16B	0	0	0	0	0
4	Unreturned Goods	VI	16C	0	0	0	0	0
5	Pending Demands	VI	15G	-	0	0	0	0
6	ITC to be recovered on account of excess claim over 2A (only if –ve)	III	8D	-	0	0	0	0
7	ITC to be recovered on account of excess claim of IGST on Import (only if –ve)	III	8I	-	0	0	0	0
8	ITC to be recovered on account of Excess claimed in GSTR 3B than GSTR 9 (only if –ve)	III (6O,6A), Total column of Tran 1 and Tran 2 returns	6O-[6A+ Tran1 +Tran2]	-	0	0	0	0
9	ITC to be recovered on account of Excess Reversals in GSTR-09 as compared to 3B (only if +ve)	III (7I,7E),Total of July 2017 to March 2018 4(b)(1) and 4(b)(2) of GSTR 3B	[7I-7E]-[Total of 4(B)(1) and 4(B)(2) in GSTR 3B]	-	0	0	0	0
10a	Total excess ITC (sum of 6 to 9)	-	-	-	0	0	0	0
10b	ITC claimed in 6A + 6N of GSTR 9	-	-	-	9971	9971	0	0
10c	ITC to be recovered (10a or 10b, whichever is less)	-	-	0	0	0	0	0
11a	Gross liability (Sum of 1 to 5 + 10c)	-	-	2582541	232429	232429	0	0
11b	Tran1 – CCF in VAT 200 return for June,17	-	-	0	-	0	-	-
11c	Total liability (sum of 11a+11b)	-	-	2582541	232429	232429	0	0
12	Less: Decrease by Amendments	V	11	0	0	0	0	0
12a	Increase in liability because of diff. in liability on outward supplies between R1 & R9 = GSTR1 - (1+2-12) col. of the above (only if tax values are positive)	-	-	0	0	0	0	0
13	Net Liability = 11c+12a-12	-	-	2582541	232429	232429	0	0
14	Paid in Cash in Returns	IV	9	-	206933	206933	0	0
15	Paid through ITC	IV	9	-	9971	9971	0	0
16	Differential tax paid on Amendments	V	14	-	0	0	0	0

- In cases where the TP has failed to reverse the Input tax credit in GSTR 3B but reversed the same in GSTR 9, the excess credit claimed earlier is added to the tax liability.
- The tax payable on account of GSTR-9 is arrived as below:

Tax payable on account of GSTR-9 = Net tax liability declared in GSTR 9 (+) Total excess ITC claimed (+) Under declared tax in GSTR 9 compared to GSTR 1 (–) Total tax paid (by cash and ITC)

HEAD	SUM OF
Net tax liability declared in GSTR - 9	Taxable supplies (Table No.4N) Increase by amendments (Table No. 10) (-) Decreased by amendments (Table No. 11) Deemed Supply(Table No.16B) Unreturned goods(Table No.16C) Pending Demands(Table No.15G)
Total excess ITC claimed, to be recovered	ITC to be recovered on account of excess claim over 2A (Table No.8D) ITC to be recovered on account of excess claim of IGST on import (Table No.8I) ITC to be recovered on account of excess claim in GSTR 3B than GSTR 9 (Table No.6O-[Table No.6A+Tran1+Tran2]) ITC to be recovered on account of excess reversals in GSTR 9 than GSTR 3B ([Table No.7I- Table No.7E]-(Total of 4(B)(1) and 4(B)(2) of GSTR 3B] Excess claim of Tran 1 credit
Under declared tax in GSTR 9 compared to GSTR 1	If the Tax Payer has declared less liability in GSTR 9 compared to GSTR-1; the same is added to total liability to arrive at net liability.
Total tax paid	Tax paid in cash (Table No.9) Tax paid by adjustment of Input Tax Credit (Table No.9) Differential tax paid on Amendments (Table No.14).

Table Number mentioned is the Table Number in GSTR-9.