

Form GST DRC-06

[See rule 142(4)]

Reply to the Show Cause Notice

ARN: ZD361221050336S

Date: 17/12/2021

1. GSTIN	36AAHFB7046A1ZT		
2. Name	B & C ESTATES		
3. Details of Show Cause Notice	Reference No. ZD3611210038014	Date of issue 12/11/2021	
4. Financial Year	2018-2019		
5. Reply			
Dear Sir, The reply in Form DRC-06 has been uploaded as an annexure. Hence, request you to consider the same and schedule the personal hearing at the earliest			
6. Documents uploaded			
SCN Reply Signed copy_organized.pdf GSTR9_36AAHFB7046A1ZT_032019.pdf GSTR3B_36AAHFB7046A1ZT_092020.pdf			
7. Option for personal hearing	☒	Yes	☐ No

8.Verification-

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

Signature of Authorized Signatory
Name : SOHAMMODI
Designation / Status: Managing Partner
Date: 17/12/2021

FORM GST DRC - 06*[See rule 142(4)]***Reply to the Show Cause Notice**

1.GSTIN	36AAHFB7046A1ZT	
2.Name	B & C Estates	
3.Details of Show Cause Notice	Ref. No. ZD3611210038014	Date of issue: 12.11.2021
4.Financial Year	2018-19	
5.Reply	Given as Annexure A	
6.Documents uploaded	I. Copy of GSTR-09 II. Copy of GSTR-3B for the month of September 2020	
7.Option for personal hearing	Yes- Required	☐ No

8.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]
Signature of Authorised Signatory

ANNEXURE A:

FACTS OF THE CASE:

- A. M/s. B & C Estates (hereinafter referred as "Noticee") located at 5-4-187/3 and 4, 2nd Floor, Soham Mansion, MG Road, Secunderabad, Ranga Reddy, Telangana – 500003 is *inter alia* engaged in provision of taxable services viz. Works Contract services, and are registered with Goods and Service Tax Department vide GSTIN No 36AAHFB7046A1ZT.
- B. Noticee is regularly discharging GST and filing periodical returns. Noticee has also filed the Annual Return for the period 2018-19 and also filed reconciliation statement in GSTR-9C for the period 2018-19
- C. Subsequently, Noticee is in receipt of the present Show Cause Notice issued by the Deputy Commissioner of State Tax, Begumpet STU-2, Begumpet Division vide reference No. ZD3611210038014 dated 12.11.2021 for the period 2018-19, proposing to demand an amount of Rs. 1,54,14,226/-.
- D. In response to the above notice, Noticee is herewith making the following submissions.

Submissions

1. Noticee submits that they deny all the allegations made in Show Cause Notice (SCN) as they are not factually/legally correct.
2. Noticee submits that the provisions (including Rules, Notifications & Circulars issued thereunder) of both the CGST Act, 2017 and the Telangana GST Act, 2017 are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act, 2017 would also mean a reference to the same provision under the TGST Act, 2017. Similarly, the provisions of CGST Act, 2017 are adopted by IGST Act, 2017 thereby the reference to CGST provisions be considered for IGST purpose also, wherever arises.

In Re: Impugned notice is not valid

3. Noticee submits that the impugned notice has been issued proposing to demand an amount of Rs. 1,54,14,226/- towards differences between the amounts declared in GSTR-01, GSTR-3B and GSTR-09 which shows that the issue is relating to discrepancy in returns filed by the Noticee.



4. In this regard, Noticee submits that Section 61 read with Rule 99 specifies that scrutiny of the returns shall be done based on the information available with the proper officer and in case of any discrepancy, he shall issue a notice to the said person in FORM GST ASMT-10, under Rule 99(1), informing him of such discrepancy and seeking his explanation thereto. In case if the explanation provided by the Noticee is satisfactory, then no further action shall be taken in that regard. If the explanation provided is not satisfactory, then the proper officer can initiate appropriate action under Section 73 or Section 74.
5. However, in the instant case Noticee has not received any notice in FORM ASMT-10 requiring the Noticee to provide explanation for the discrepancy noticed in the returns. Instead, the proper officer has directly issued Form GST DRC-01 under Section 73 which shows that the impugned notice has been issued without following the procedure prescribed in Section 61 of CGST Act, 2017 and Rule 99 of CGST Rules, 2017.

Notice issued on assumptions and presumptions

6. Noticee submits that impugned SCN was issued with prejudged and premeditated conclusions on various issues raised in the notice. That being a case, issuance of SCN in that fashion is bad in law and requires to be dropped. In this regard, reliance is placed on *Oryx Fisheries Pvt. Ltd. v. Union of India* — 2011 (266) E.L.T. 422 (S.C.)
7. Noticee submits that the subject SCN is issued based on mere assumption and unwarranted inference, interpretation of the law without considering the intention of the law, documents on record, the scope of activities undertaken, and the nature of activity involved, the incorrect basis of computation, creating its own assumptions, presumptions. Further, they have arrived at the conclusion without actual examination of facts, provisions of the Finance Act, 1994. In this regard, Noticee relies on the decision of the Hon'ble Supreme Court in case **Oudh Sugar Mills Limited v. UOI, 1978 (2) ELT 172 (SC)**

Notice is vague and lack of details

8. Noticee submits that the impugned notice has not given clear reasons as to how the Noticee has availed the irregular credit, therefore, the same is lack of details and hence, becomes invalid. In this regard, reliance is placed on
- a. *CCE v. Brindavan Beverages* (2007) 213 ELT 487(SC) the Hon'ble Supreme Court held that "The show cause notice is the foundation on which the



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department has to build up its case. If the allegations in the show cause notice are not specific and are on the contrary vague, lack details and/or unintelligible that is sufficient to hold that the noticee was not given proper opportunity to meet the allegations indicated in the show cause notice."

- b. Dayamay Enterprise Vs State of Tripura and 3 OR's. 2021 (4) TMI 1203 - Tripura High Court
- c. Mahavir Traders Vs Union of India (2020 (10) TMI 257 - Gujarat High Court)
- d. Toneron Limited Versus Sale Tax Officer Class II/Avato Goods and Service Tax & Anr. (2020 (1) TMI 1165 - Delhi High Court)
- e. Nissan Motor India Private Limited, Vs the State of Andhra Pradesh, The Assistant Commissioner (CT) (2021 (6) TMI 592 - Andhra Pradesh High Court)

From the invariable decisions of various High Courts, it is clear that the notice without details is not valid and the same needs to be dropped.

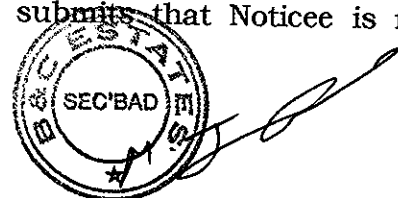
9. Noticee further submits that the impugned notice has been issued both for CGST and SGST. However, as per Section 6 of CGST Act, 2017, a separate notice shall be issued for CGST and SGST. This shows that the Notice is issued not in accordance with the law and the same needs to be dropped.

10. Noticee submits that the impugned notice has proposed to demand following amounts

SI No	Particulars	Amount (CGST+SGST)
A	Excess ITC availed in GSTR-3B when compared to ITC reflected in GSTR-2A	34,41,980/-
B	Excess ITC reversed in GSTR-09 when compared to ITC reversed in GSTR-3B	14,80,094/-
C	ITC attributable to exempted supplies under Rule 42 of CGST Rules, 2017	65,10,416/-
D	ITC availed on restricted supplies under Section 17(5) of CGST Act, 2017	39,81,733/-
	Total	1,54,14,225/-

In Re: No irregular availment of ITC

11. Noticee submits that the impugned notice has proposed to deny ITC of Rs. 34,41,980/- stating that the same is in excess of ITC reflected in GSTR-2A for the period 2017-18. In this regard, Noticee submits that Noticee is rightly eligible for ITC for the following reasons



- a. ITC cannot be denied merely due to non-reflection of invoices in GSTR-2A as all the conditions specified under Section 16 of CGST Act, 2017 has been satisfied.
- b. GSTR-2A cannot be taken as a basis to deny the ITC in accordance with Section 41, Section 42, Rule 69 of CGST Rules, 2017.
- c. Section 41 allows the provisional availment and utilization of ITC, there is no violation of section 16(2)(c) of CGST Act 2017
- d. The above view is also fortified from press release dated 18.10.2018
- e. Only in exceptional cases like missing dealer etc. the recipient has to be called for to pay the amount which is clearly coming out from Para 18.3 of the minutes of 28th GST Council meeting held on 21.07.2018 in New Delhi
- f. Even if there is differential ITC availed, the same is accompanied by a valid tax invoice containing all the particulars specified in Rule 36 of CGST Rules and the payment was also made to the suppliers. Hence, the Noticee is rightly eligible for ITC.
- g. Noticee submit that under the earlier VAT laws there were provisions similar to Section 16(2) ibid which have been held by the Courts as unconstitutional. Relied on Arise India Limited vs. Commissioner of Trade and Taxes, Delhi - 2018-TIOL-11-SC-VAT AND M/s Tarapore and Company Jamshedpur v. State of Jharkhand - 2020-TIOL-93-HC-JHARKHAND-VAT.
- h. **Noticee further submit that the fact that there is no requirement to reconcile the invoices reflected in GSTR-2A vs GSTR-3B is also evident from the amendment in Section 16 of CGST Act, 2017 vide Section 100 of Finance Act, 2021. Hence, there is no requirement to reverse any credit in absence of the legal requirement during the subject period.**
- i. **Similarly, it is only Rule 36(4) of CGST Rules, 2017 as inserted w.e.f. 09.10.2019 has mandated the condition of reflection of vendor invoices in GSTR-2A with adhoc addition of the 20% (which was later changed to 10% & further to 5%). At that time, the CBIC vide Circular 123/42/2019 dated 11.11.2019 categorically clarified that the matching u/r. 36(4) is required only for the ITC availed after 09.10.2019 and not prior to that. Hence, the denial of the ITC for non-reflection in GSTR-2A is incorrect during the subject period.**
- j. **Noticee further submits that the ITC proposed to be denied by the impugned notice is in the permissible limits of Rule 36(4), therefore,**



there is no irregular availment of ITC. Hence, the impugned notice needs to be dropped.

- k. Noticee wish to rely on recent Madras High Court decision in case of M/s. D.Y. Beathel Enterprises Vs State Tax officer (Data Cell), (Investigation Wing), Tirunelveli 2021(3) TMI 1020-Madras High Court and Jurisdictional High Court decision in case of Bhagyanagar Copper Pvt Ltd Vs CBIC and Others 2021-TIOL-2143-HC-Telangana-GST.

In Re: No excess ITC reversed in GSTR-09

12. Noticee submits that the impugned notice has stated that the Noticee has reversed excess ITC in GSTR-09 when compared with ITC declared as reversed in GSTR-3B which has resulted in underpayment of tax.
13. In this regard, Noticee submits that while filing the GSTR-09 for the period 2018-19, Noticee has declared an amount of Rs.7,40,047/- as reversal of ITC availed during previous financial year in Table 7 of GSTR-09. The details of the same are explained as follows:

Particulars	Amount
Tax amount as per GSTR-3B	1,23,14,196/-
Reversals made during the year	7,40,047/-
Tax amount as per GSTR-09	1,30,54,224/-

14. Noticee submits that the above referred reversal has been made by way of adding the same to the output tax while filing the GSTR-3B returns. This fact is also evident from the liability declared in GSTR-09 as per Table 4 and the taxes paid as per Table 10 of GSTR-09. Therefore, the reversals disclosed in GSTR-09 was already paid while filing the GSTR-3B returns and there is no short reversal. Hence, the impugned notice to that extent needs to be dropped (Copy of GSTR-09 is enclosed as Annexure-I).

In Re: Reversal under Rule 42 is not required for the exempted and non-GST supply declared by the Noticee in the GSTR-09

15. Noticee submits that the impugned notice has stated that the Noticee has declared an amount of Rs. 11,73,58,948/- as exempted and non-GST turnover, however, not reversed any ITC attributable to exempted turnover under Rule 42 and 43 of the CGST Act, 2017. In this regard, impugned notice has proposed to deny ITC of Rs. 65,10,416/- attributable to exempted and non-GST turnover under Rule 42 and 43 of the CGST Act, 2017.



16. In this regard, Noticee submits that the impugned notice is erroneous for the following reasons, thereby, the same needs to be dropped outrightly

- Impugned notice has not examined whether the turnover declared in table 5C, 5D, 5E and 5F of GSTR-09 is required to be considered for the purpose of reversal under Rule 42 and 43 of CGST Rules, 2017
- Impugned notice has considered the entire ITC availed during the period as the common credit whereas the reversal under Rule 42 and 43 is required to be made only on common ITC used for provision of both taxable and exempted turnover.

This shows that the impugned notice has been issued on incorrect basis and the same needs to be dropped.

17. Noticee submits that the details of the turnover declared in table 5C, 5D, 5E and 5F of GSTR-09 are as follows:-

SI No in GSTR-09	Nature of supply	Amount
5C	Supplies on which tax is to be paid by the recipient on reverse charge	0
5D	Exempted	20,27,552
5E	Nil Rated	0
5F	Non-GST supply (includes 'no supply')	11,53,31,396
Total		11,73,58,948

18. With respect to amount declared in Table 5D as exempted supply, Noticee submits that the bifurcation of the same is as follows

S.No	Description of Service	Amount
A	Interest on Fixed Deposit	15,29,269
B	Creditors written off	98,250
C	Legal expenses and reimbursements	3,99,984
	Total	20,27,552

Interest Income

19. With respect to amount declared under Table 5D as exempted supply, Noticee submits that the same constitutes the interest income earned from banks. In this regard, Noticee submits that Explanation 1 to Rule 43 reads as follows

Explanation 1: -For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude

a.



b. *the value of services by way of accepting deposits, extending loans or advances in so far as the consideration is represented by way of interest or discount, except in case of a banking company or a financial institution including a non-banking financial company, engaged in supplying services by way of accepting deposits, extending loans or advances; and*

c.

20. Noticee submits that from the above referred explanation, it is clear that the value of services for which the consideration is represented by way of interest or discount shall be excluded from the aggregate value of exempt supplies for the purposes of reversal under Rule 42 and 43 of the CGST Act, 2017. Therefore, there is no requirement to reverse any ITC with respect to interest income received by the Noticee. Hence, the impugned notice to that extent needs to be dropped.

Creditors written off

21. In this regard, Noticee submits that the amounts in respect of the creditors written off, legal expenses, common expenses and miscellaneous income is neither supply of goods and nor supply of services. Therefore, the same shall not be considered as a supply at all. Once it is not a supply, then the same cannot be treated as an exempted supply for the purpose of reversal of ITC under Rule 42 of CGST Rules, 2017. Further, assuming that the ITC is required to be reversed, no inputs or input services are used for writing off the creditors. Hence, the demand proposed to that extent needs to be dropped.

Legal expenses reimbursements

22. With respect to amount disclosed as legal expenses reimbursements, Noticee submits that these amounts are received as reimbursements towards expenses incurred towards purchase of stamp papers for the purpose of entering the agreements with the customers. These amounts are not received towards supply of goods or services, therefore, the same cannot be treated as exempted turnover for the purpose of Rule 42 reversal. Hence, the demand to that extent needs to be dropped.

23. With respect to amount declared in Table 5F as non-GST supply, Noticee submits that the bifurcation of the same is as follows



S.No	Description of Service	Amount
A	Post OC sales	11,53,31,396
	Total	11,53,31,396

Post OC Sales

24. With respect to amount declared under Table 5F as Post OC sales, Noticee submits that Noticee has reversed the ITC to the extent of Rs.25,44,880/- towards SGST and Rs. 25,44,838/- towards CGST in the month of September 2021. To evidence the same Noticee is herewith enclosing the copy of GSTR-3B as Annexure II along with relevant workings. Since the ITC was already reversed, there is no requirement to again reverse the same now. Hence, the impugned notice to that extent needs to be dropped.

In Re: No ITC availed on restricted credits under Section 17(5)

25. Noticee submits that the impugned notice has alleged that the Noticee has availed an amount of Rs.39,81,733/- on inputs or input services covered under Section 17(5) of the CGST Act, 2017.

26. In this regard, Noticee submits that the Noticee is engaged in construction and sale of residential apartments and discharging GST on the same. The same can be evident from monthly GSTR-3B returns. For the purpose of supplying the above referred services, Noticee has been receiving the services from various suppliers engaged in provision of works contract services and availing ITC of GST charged by such supplies. This shows that the Noticee is using such services for the purpose of providing the outward supplies. Therefore, the Noticee is rightly eligible for ITC on the suppliers mentioned in the annexure to SCN.

27. Noticee submits that Section 17(5)(d) of the CGST Act, 2017 which restricts the ITC on works contract services reads as below: -

“(d) goods or services or both received by a taxable person for construction of an immovable property (other than plant or machinery) on his own account including when such goods or services or both are used in the course or furtherance of business.

Explanation:— For the purposes of clauses (c) and (d), the expression —construction— includes re-construction, renovation, additions or



alterations or repairs, to the extent of capitalisation, to the said immovable proper."

28. Noticee submits that from the above referred extract, it is clear that ITC is not eligible on goods or services which are used in the construction of immovable property on own account. However, the restriction is not applicable if such supply is used in the course of providing the same category of service. Therefore, any ITC on goods or services which are received by a taxable person in relation to further supply of same service is rightly eligible. Hence, the Noticee is rightly eligible for ITC and the impugned notice should be dropped to that extent

In Re: Penalties and interest are not payable/imposable:

29. Noticee submits that Noticee is of vehement belief that the input availed by Noticee is eligible and there is no requirement to reverse any ITC attributable to exempted supplies, therefore, the question of interest and penalty does not arise. Further, it is a natural corollary that when the principal is not payable there can be no question of paying any Penalty as held by the Supreme Court in *Prathiba Processors Vs UOI*, 1996 (88) ELT 12 (SC).
30. Further, Noticee submits that the impugned show cause notice had not discharged the burden of proof regarding the imposition of the penalty under CGST Act, 2017. In this regard, wishes to rely on the judgment in the case of *Indian Coffee Workers' Co-Op. Society Ltd Vs C.C.E. & S.T., Allahabad* 2014 (34) S.T.R 546 (All) it was held that *"It is unjustified in absence of discussion on fundamental conditions for the imposition of penalty under Section 78 of Finance Act, 1994"*.
31. Noticee submits that Section 73(11) of the CGST Act, 2017 which provides for penalty in case of non-payment of self-assessed tax reads as follows
- (11) Notwithstanding anything contained in sub-section (6) or sub-section (8), penalty under sub-section (9) shall be payable where any amount of self-assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax*
- From the above referred sub-section, it is clear that the penalty is applicable only when any amount of self-assessed tax or any amount collected as tax has not been paid within a period of 30 days from the due date of payment of such tax. However, in the instant case the Noticee has paid the self-assessed tax and



there is no delay in payment of tax. Hence, the penalty under Section 73(11) is not applicable in the instant case.

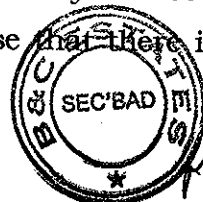
32. Noticee submits that the Supreme Court in case of CIT Vs Reliance Petro Products Pvt Ltd (SC) 2010 (11) SCC (762) while examining the imposition of penalties under Section 271(1)(c) of Income Tax Act, 1961 held that penalties are not applicable in similar circumstances.
33. Noticee submits that from the above referred decision of the Supreme Court, penalties cannot be imposed merely because the assessee has claimed certain ITC which was not accepted or was not acceptable to the revenue when the assessee has acted on bonafide belief that the ITC is eligible. In the instant case also, Noticee has availed the ITC on bonafide belief that the same is eligible which was not accepted by the department. Therefore, in these circumstances the imposition of penalties is not warranted and the same needs to be dropped.
34. Noticee submits that it is pertinent to understand that the Supreme Court in the above referred case has held that the penalties shall not be imposed even though the mens rea is not applicable for imposition of penalties.
35. Noticee submits that GST being a new law, the imposition of penalties during the initial years of implementation is not warranted. Further, Noticee submits that they are under bonafide belief that ITC availed by them are eligible, thus, penalties shall not be imposed. Further, the government has been extending the due dates & waiving the late fees for delayed filing etc., to encourage compliance and in these circumstances imposition of penalties for claiming ITC on bonafide belief is not at all correct and the same needs to be dropped.
36. In addition to above, Noticee submits that where an authority is vested with discretionary powers, discretion has to be exercised by application of mind and by recording reasons to promote fairness, transparency and equity. In this regard the reliance is placed on the judgement of hon'ble Supreme Court in the case of Maya Devi v. Raj Kumari Batra dated 08.09.2010 [Civil Appeal No.10249 of 2003] wherein it was held that *"14. It is in the light of the above pronouncements unnecessary to say anything beyond what has been so eloquently said in support of the need to give reasons for orders made by Courts and statutory or other authorities exercising quasi-judicial functions. All that we*



may mention is that in a system governed by the rule of law, there is nothing like absolute or unbridled power exercisable at the whims and fancies of the repository of such power. There is nothing like a power without any limits or constraints. That is so even when a Court or other authority may be vested with wide discretionary power, for even discretion has to be exercised only along well recognized and sound juristic principles with a view to promoting fairness, inducing transparency and aiding equity."

37. Noticee submits that the Supreme Court in case of **Hindustan Steel Ltd. v. State of Orissa —1978 [AIR 1970 SC 253]** while dealing with the similar facts wherein a mandatory penalty is prescribed without the concept of mens rea held that "Under the Act penalty may be imposed for failure to register as a dealer: Section 9(1) read with Section 25(1)(a) of the Act. But the liability to pay penalty does not arise merely upon proof of default in registering as a dealer. An order imposing penalty for failure to carry out a statutory obligation is the result of a quasi-criminal proceeding, and penalty will not ordinarily be imposed unless the party obliged either acted deliberately in defiance of law or was guilty of conduct contumacious or dishonest, or acted in conscious disregard of its obligation. Penalty will not also be imposed merely because it is lawful to do so. Whether penalty should be imposed for failure to perform a statutory obligation is a matter of discretion of the authority to be exercised judicially and on a consideration of all the relevant circumstances. **Even if a minimum penalty is prescribed, the authority competent to impose the penalty will be justified in refusing to impose penalty, when there is a technical or venial breach of the provisions of the Act or where the breach flows from a bona fide belief that the offender is not liable to act in the manner prescribed by the statute. Those in charge of the affairs of the Company in failing to register the Company as a dealer acted in the honest and genuine belief that the Company was not a dealer. Granting that they erred, no case for imposing penalty was made out**

38. Noticee further submits that it was held in the case of Collector of Customs v. Unitech Exports Ltd. 1999 (108) E.L.T. 462 (Tribunal) that- **"It is settled position that penalty should not be imposed for the sake of levy. The penalty is not a source of Revenue.** The penalty can be imposed depending upon the facts and circumstances of the case that there is a clear finding by



the authorities below that this case does not warrant the imposition of penalty. ***The respondent's Counsel has also relied upon the decision of the Supreme Court in the case of M/s. Pratibha Processors v. Union of India reported in 1996 (88) E.L.T. 12 (S.C.) that penalty ordinarily levied for some contumacious conduct or a deliberate violation of the provisions of the particular statute.*** Hence, Penalty cannot be imposed in the absence of deliberate defiance of law even if the statute provides for a penalty

39. Noticee submits that the Supreme Court in case of Price Waterhouse Coopers Pvt. Ltd Vs Commissioner of Income Tax, Kolkata S.L.P.(C) No.10700 of 2009 held as follows

"20. We are of the opinion, given the peculiar facts of this case, that the imposition of penalty on the assessee is not justified. We are satisfied that the assessee had committed an inadvertent and bona fide error and had not intended to or attempted to either conceal its income or furnish inaccurate particulars."

40. Notice submits that from all the above submissions, it is clear that imposition of penalties is not warranted therefore the impugned notice needs to be dropped.

41. Noticee craves leave to alter, add to and/or amend the above reply.

42. Noticee would also like to be heard in personal, before any Notice being passed in this regard.



For M/s. B & C Estates

A handwritten signature in black ink, appearing to be "M. J. B." with a stylized flourish at the end.

Authorised Signatory

Form GSTR-3B

[See rule 61(5)]

Year	2020-21
Period	September

1. GSTIN	36AAHFB7046A1ZT
2. Legal name of the registered person	B & C ESTATES

3.1 Tax on outward and reverse charge inward supplies

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	0.00	0.00	0.00	0.00	0.00
(b) Outward taxable supplies (zero rated)	0.00	0.00	-	-	0.00
(c) Other outward supplies (Nil rated, exempted)	0.00	-	-	-	-
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	0.00	-	-	-	-

3.2 Inter-state supplies

Nature of Supplies	Total Taxable value	Integrated Tax
Supplies made to Unregistered Persons	0.00	0.00
Supplies made to Composition Taxable Persons	0.00	0.00
Supplies made to UIN holders	0.00	0.00

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
(A) ITC Available	0.00	12204.00	12204.00	0.00
(B) ITC Reversed	265176.34	2544880.00	2544880.00	0.00
(C) Net ITC Available (A) – (B)	-265176.34	-2532676.00	-2532676.00	0.00
(D) Ineligible ITC	0.00	0.00	0.00	0.00

5. Exempt, nil and Non GST inward supplies

Nature of Supplies	Inter-state supplies	Intra-state supplies
From a supplier under composition scheme, Exempt and Nil rated supply	0.00	0.00
Non-GST supply	0.00	0.00

5.1 Interest and Late fee

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
Interest	0.00	0.00	0.00	0.00
Late fee	-	0.00	0.00	-

6.1 Payment of tax

Description	Total tax payable	Tax paid through ITC				Tax/Cess paid in cash	Interest paid in cash	Late fee paid in cash
		Integrated Tax	Central Tax	State/UT Tax	Cess			
(A) Other than reverse charge								
Integrated Tax	0.00	0.00	71355.00	64896.00	-	128925.00	0.00	-
Central Tax	0	0.00	2532676.00	-	-	0.00	0.00	0.00
State/UT Tax	0.00	0.00	-	2532676.00	-	0.00	0.00	0.00
Cess	0.00	-	-	-	0.00	0.00	0.00	-
(B) Reverse charge								
Integrated Tax	0.00	-	-	-	-	0.00	-	-
Central Tax	0.00	-	-	-	-	0.00	-	-
State/UT Tax	0.00	-	-	-	-	0.00	-	-
Cess	0.00	-	-	-	-	0.00	-	-

Form GSTR-9

[See rule 80]

Annual Return

1. Financial Year	2018-19
2. GSTIN	36AAHFB7046A1ZT
3(a). Legal name of the registered person	B & C ESTATES
3(b). Trade name, if any	B & C ESTATES
3(c). ARN	AA3603197148390
3(d). Date of Filing	25-11-2020

Details of Outward and inward supplies made during the financial year						
Pt. II Sr.No	Nature of Supplies	Taxable Value(₹)	(Amount in ₹ in all tables)			
			Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
A	Supplies made to un-registered persons (B2C)	26,09,76,632.33	1,56,83,296.61	1,56,83,296.61	1,15,680.00	0.00
B	Supplies made to registered persons (B2B)	19,41,000.00	75,699.00	75,699.00	0.00	0.00
C	Zero rated supply (Export) on payment of tax (Except supplies to SEZs)	0.00			0.00	0.00
D	Supplies to SEZs on payment of tax	0.00			0.00	0.00
E	Deemed Exports	0.00	0.00	0.00	0.00	0.00
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	0.00	0.00	0.00	0.00	0.00
G	Inward supplies on which tax is to be paid on the reverse	1,36,065.00	12,245.85	12,245.85	0.00	0.00

	charge basis						
H	Sub-total (A to G above)		26,30,53,697.33	1,57,71,241.46	1,57,71,241.46	1,15,680.00	0.00
I	Credit notes issued in respect of transactions specified in (B) to (E) above (-)		5,36,69,106.65	34,57,044.60	34,57,044.60	1,15,680.00	0.00
J	Debit notes issued in respect of transactions specified in (B) to (E) above (+)		0.00	0.00	0.00	0.00	0.00
K	Supplies / tax declared through Amendments (+)		0.00	0.00	0.00	0.00	0.00
L	Supplies / tax reduced through Amendments (-)		0.00	0.00	0.00	0.00	0.00
M	Sub total (I to L above)		-5,36,69,106.65	-34,57,044.60	-34,57,044.60	-1,15,680.00	0.00
N	Supplies and advances on which tax is to be paid (H + M) above		20,93,84,590.68	1,23,14,196.86	1,23,14,196.86	0.00	0.00

Pt. II	Details of Outward and inward supplies made during the financial year					
Sr.No	Nature of Supplies	Taxable Value(₹)	(Amount in ₹ in all tables)			
			Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5	6
5	Details of Outward supplies made during the financial year on which tax is not payable					
A	Zero rated supply (Export) without payment of tax	0.00				
B	Supply to SEZs without payment of tax	0.00				
C	Supplies on which tax is to be paid by the recipient on reverse charge	0.00				
D	Exempted	18,35,428.46				
E	Nil Rated	0.00				
F	Non-GST supply (includes 'no supply')	11,55,23,520.31				
G	Sub total (A to F above)	11,73,58,948.77				
H	Credit Notes issued in respect of transactions	0.00				

	specified in A to F above (-)						
I	Debit Notes issued in respect of transactions specified in A to F above (+)	0.00					
J	Supplies declared through Amendments (+)	0.00					
K	Supplies reduced through Amendments (-)	0.00					
L	Sub-Total (H to K above)	0.00					
M	Turnover on which tax is not to be paid (G + L above)	11,73,58,948.77					
N	Total Turnover (including advances) (4N + 5M - 4G above)	32,66,07,474.45	1,23,01,951.01	1,23,01,951.01	0.00	0.00	0.00

Pt. III	Details of ITC for the financial year						
Sr.No	Description	Type	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)	
	1	2	3	4	5	6	
6	Details of ITC availed during the financial year						
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		90,59,175.28	90,59,175.28	7,59,389.00	0.00	
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)		Inputs	90,59,175.28	90,59,175.28	7,59,389.00	
			Capital Goods	0	0	0	
			Input Services	0	0	0	
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed		Inputs	0	0	0	
			Capital Goods	0	0	0	
			Input Services	0	0	0	

D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	0	0	0	0	0
		Capital Goods	0	0	0	0	0
		Input Services	0	0	0	0	0
E	Import of goods (including supplies from SEZs)	Inputs					0
		Capital Goods					0
F	Import of services (excluding inward supplies from SEZs)						0.00
G	Input Tax credit received from ISD		0.00	0.00	0.00	0.00	0.00
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act		0.00	0.00	0.00	0.00	0.00
I	Sub-total (B to H above)		90,59,175.28	90,59,175.28	90,59,175.28	7,59,389.00	0.00
J	Difference (I - A above)		0.00	0.00	0.00	0.00	0.00
K	Transition Credit through TRAN-1 (including revisions if any)		0.00	0.00	0.00		
L	Transition Credit through TRAN-2		0.00	0.00	0.00		
M	Any other ITC availed but not specified above		0.00	0.00	0.00	0.00	0.00
N	Sub-total (K to M above)		0.00	0.00	0.00	0.00	0.00
O	Total ITC availed (I + N above)		90,59,175.28	90,59,175.28	90,59,175.28	7,59,389.00	0.00

Pt. III	Details of ITC for the financial year				
Sr.No	Description	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
1		2	3	4	5
7	Details of ITC Reversed and Ineligible ITC for the financial year				
A	As per Rule 37	0.00	0.00	0.00	0.00
B	As per Rule 39	0.00	0.00	0.00	0.00
C	As per Rule 42	0.00	0.00	0.00	0.00

D	As per Rule 43		0.00	0.00	0.00	0.00	0.00
E	As per section 17(5)		0.00	0.00	0.00	0.00	0.00
F	Reversal of TRAN-1 credit		0.00	0.00			
G	Reversal of TRAN-2 credit		0.00	0.00			
H1	Others	7,40,047.49	7,40,047.49	0.00	0.00	0.00	0.00
I	Total ITC Reversed (Sum of A to H above)	7,40,047.49	7,40,047.49	0.00	0.00	0.00	0.00
J	Net ITC Available for Utilization (60 - 7I)	83,19,127.79	83,19,127.79	7,59,389.00	0.00	0.00	0.00

Pt. III	Details of ITC for the financial year				
Sr.No	Details	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5
8	Other ITC related information				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	73,38,184.95	73,38,184.75	9,52,444.85	0.00
B	ITC as per sum total of 6(B) and 6(H) above	90,59,175.28	90,59,175.28	7,59,389.00	0.00
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year upto specified period.	0.00	0.00	0.00	0.00
D	Difference [A-(B+C)]	-17,20,990.33	-17,20,990.53	1,93,055.85	0.00
E	ITC available but not availed	0.00	0.00	0.00	0.00
F	ITC available but ineligible	0.00	0.00	0.00	0.00
G	IGST paid on import of goods (including supplies from SEZ)	0.00	0.00	0.00	0.00
H	IGST credit availed on import of goods (as per 6(E) above)	0.00	0.00	0.00	0.00
I	Difference (G-H)	0.00	0.00	0.00	0.00
J	ITC available but not availed on import of goods (Equal to I)	0.00	0.00	0.00	0.00
K	Total ITC to be lapsed in current financial year (E + F + J)	0.00	0.00	0.00	0.00

Pt. IV	Details of tax paid as declared in returns filed during the financial year						
9	Description	Tax Payable (₹)	Paid Through Cash (₹)	Paid Through ITC (₹)			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
A	Integrated Tax	0.00	0.00	0.00	0.00	0.00	
B	Central Tax	1,30,54,244.35	45,12,865.00	70,22,738.00		14,44,640.00	
C	State/UT Tax	1,30,54,244.35	58,63,355.00		70,22,738.00	94,150.00	
D	Cess	0.00	0.00				0.00
E	Interest	7,367.21	0.00				
F	Late Fees	400.00	400.00				
G	Penalty	0.00	0.00				
H	Other	0.00	0.00				

Pt. V	Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period					
Sr.No.	Description	Taxable Value(₹)	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)	0.00	0.00	0.00	0.00	0.00
11	Supplies / tax reduced through Amendments (-) (net of credit notes)	0.00	0.00	0.00	0.00	0.00
12	Reversal of ITC availed during previous financial year		0.00	0.00	0.00	0.00
13	ITC availed for the previous financial year		0.00	0.00	0.00	0.00
	Total turnover(5N + 10 - 11)	32,66,07,474.45	1,23,01,951.01	1,23,01,951.01	0.00	0.00

Pt. V	Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period
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14	Differential tax paid on account of declaration in 10 & 11 above		
Sr.No.	Description	Payable (₹)	Paid (₹)
	1	2	3
A	Integrated Tax	0.00	0.00
B	Central Tax	0.00	0.00
C	State/UT Tax	0.00	0.00
D	Cess	0.00	0.00
E	Interest	0.00	0.00

Pt. VI	Other Information							
15	Particulars of Demands and Refunds							
Sr.No.	Details	Central Tax (₹)	State Tax / UT Tax (₹)	Integrated Tax (₹)	Cess (₹)	Interest (₹)	Penalty (₹)	Late Fee / Others (₹)
	1	2	3	4	5	6	7	8
A	Total Refund claimed	0.00	0.00	0.00	0.00			
B	Total Refund sanctioned	0.00	0.00	0.00	0.00			
C	Total Refund Rejected	0.00	0.00	0.00	0.00			
D	Total Refund Pending	0.00	0.00	0.00	0.00			
E	Total demand of taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F	Total taxes paid in respect of E above	0.00	0.00	0.00	0.00	0.00	0.00	0.00
G	Total demands pending out of E above	0.00	0.00	0.00	0.00	0.00	0.00	0.00

16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis				
Sr.No.	Details	Taxable Value (₹)	Central Tax (₹)	State Tax / UT Tax (₹)	Cess (₹)

	1	2	3	4	5	6
A	Supplies received from Composition taxpayers	0.00				
B	Deemed supply under section 143	0.00	0.00	0.00	0.00	0.00
C	Goods sent on approval basis but not returned	0.00	0.00	0.00	0.00	0.00

17. HSN Wise Summary of outward supplies.

18. HSN Wise Summary of inward supplies.

To view the details uploaded for Table 17 & 18, download GSTR 9 in Excel/Json format.

19	Late fee payable and paid		
Sr.No.	Description	Payable(₹)	Paid(₹)
	1	2	3
A	Central tax	0.00	0.00
B	State Tax	0.00	0.00

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Date: 25-11-2020

Name of Authorized Signatory

SOHAM MODI

Designation / Status

Managing Partner