



सेंट्रल टैक्स एवम् कस्टम अधीक्षक का कार्यालय

OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX AND CUSTOMS

रामगोपालपेट 2 मालवमसेवाकररेंजसिकंदराबादमालवमसेवाकरमंडल, सिकंदराबादमालवमसेवाकरआयुक्तालय

RAMGOPALPET II RANGE, SECUNDERABAD GST DIVISION & SECUNDERABAD COMMISSIONERATE

पता: "सलीकसीनेट", गेट नं. 2-4-416 & 417, रामगोपालपेट, एम. जी. रोड सिकंदराबाद 500003

ADD: "SALIK SENATE", D. No. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD 500003

Contact No. 040-27718212

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File No. GEXCOM/Sor/23/2020-CGST-RANGE-RGPET-II-DIV-SNBD-CO

DIN no. 20200856Y000004N47EC

Dt. .05.2021

To,

M/s Modi Consultancy Services, GSTN: 36AAXFM0733F124

5-4-187/3 and 4, 2nd floor, Soham Mansion,

M G Road, Secunderabad-500003.

Gentleman,

Subject: - Cancellation of Registration- certain clarification called for - reg.

With reference to the above subject, you have submitted the reply vide letter dtd 10.04.2021. After perusal of the reply, following discrepancies were noticed: -

In r/o point no. 1:-

After perusal of GSTR 3B for the period from Oct'18 to Mar'19 filed by you on GST portal, it is noticed that you have declared the total taxable value of Rs. 19,68,375/- only whereas total income for the said period as per Profit & loss a/c is Rs. 22,15,882/-. Therefore, you are liable to pay GST @ 18% on differential value of Rs. 2,47,507/- along with interest @ 18%.

In r/o point no. 2:-

You have submitted that the difference of Rs. 69,336/- between the taxable value declared in GST return and income as per ITR 5 for FY 2019-20 is due to interest on income tax refund of Rs. 1,506/- and rental commission on Rs. 67,830/- and GST was not paid on Rental commission of Rs. 67,830/-.

Therefore, you are liable to pay GST on the income of Rs. 67,830/- received towards Rental Commission along with interest @ 18%.

In r/o point no. 4:-

After perusal of GSTR 2A and GSTR 3B for the period from Oct'18 to Mar'19, the following table is prepared:-

F Y 2018-19

| Total ITC as per GSTR 2A | Total ITC availed in GSTR 3B | Total ITC reversed in GSTR 3B | Net ITC availed in GSTR 3B | Diff. betn 2A & 3B (less availed) | Total ITC pertains to invoices prior to date of registration, appear in GSTR 2A | ITC availed pertains to prior to date of registration |
|--------------------------|------------------------------|-------------------------------|----------------------------|-----------------------------------|---------------------------------------------------------------------------------|-------------------------------------------------------|
| 1                        | 2                            | 3                             | 4=(3-2)                    | 5=(1-4)                           | 6                                                                               | 7=(6-5)                                               |
| 86952                    | 86896                        | 5128                          | 81768                      | 5184                              | 9578                                                                            | 4394                                                  |

From the above table, it appears that you have availed undue or excess ITC to the extent of Rs. 4394/- in GSTR 3B. The said amount of excess ITC pertains to the period prior to date of GST registration taken i.e. 16.10.2018. Hence the said ITC is ineligible. Therefore, you are requested to reverse the said amount of ITC of Rs. 4,394/- along with interest @ 24% U/s 50 of CGST Act, 2017 and penalty @ 10% U/s 122 of CGST Act, 2017 immediately.

In r/o point no. 5:-

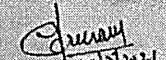
You have submitted that sales pertaining to FY 2018-19 (Oct'18 to Mar'19) have invoice no. starting from 1 to 45 which include sales made to both registered customer (B2B) and unregistered customers (B2C). In this regard, you have submitted the statement of invoices of serial no. from 9 to 48 but have not submitted the invoices of serial no. from 1 to 8.

Hence, you are requested to produce the details of invoices for serial no. from 1 to 8 also.

In view of the above, you are requested (i) to pay GST @ 18% on differential value of Rs. 2,47,507/- along with interest @ 18% (ii) to pay GST on the income of Rs. 67,830/- received towards Rental Commission along with interest @ 18%, (iii) to reverse the ITC of Rs. 4,394/- along with interest @ 24% and penalty @ 10% in cash vide DRC-03, and (iv) to produce the details of invoices for serial no. from 1 to 8 and submit the

compliance along with substantial documents within 15 days of receipt of this letter, failure to which action shall be initiated as per the provisions of the CGST Act, 2017.

Yours faithfully,

  
(S. GNANESHWAR)

Assistant Commissioner (In-situ)  
Ramgopalpet II Range

Copy to: The Assistant Commissioner, Secunderabad GST Division for information.