



सेंट्रल टैक्स एवम् कस्टम अधीक्षक का कार्यालय

OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX AND CUSTOMS

रामगोपालपेट 2 माल एवम् सेवा कर रेंज सिकंदराबाद माल एवम् सेवा कर मंडल, सिकंदराबाद माल एवम् सेवा कर आयुक्तालय

RAMGOPALPET II RANGE, SECUNDERABAD GST DIVISION & SECUNDERABAD COMMISSIONERATE

पता: "सलीक सीनेट", 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

email- cgst.rgpctr2@gov.in

O.C. No. 1444 /2020

Date: 07.02.2020

To,

M/s Nilgiri Estates,

5-8-187/3&4, 2nd Floor, Soham Mansion,

M.G.Road, Secunderabad-500003.

Gentleman,

Subject: Excess ITC - Certain clarification called for-reg.

With reference to above subject, please refer to your letter dated 23.12.2019, submitted this office on 03.02.2020.

After perusal of your reply, following information appears to be not found: -

1. In respect of the ITC of Rs. 6,19,025/- in F.Y. 2017-18 and Rs. 9,52,483/- in the F.Y. 2018-19 the details of invoices like Invoice no, date.
2. In the absence of such data it cannot be decided whether the payment of taxable value and tax is paid before 180 days in terms of proviso to section 16(2)(d) of CGST Act, 2017.

In the light of the above, the debit particulars of respective vendors in bank statement, if not produced shall be construed as not paid. Hence you are liable to reverse the said above said amounts immediately along with interest, as applicable.

Further, a difference was also found i.r.o ITC for the year 2018-19, is mentioned hereunder:-

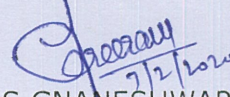
ITC as per GSTR 2A	14196136
ITC i.r.o Invoices, was not uploaded by the vendors	952483
Total ITC	15148619
Total ITC as per Books	14748014

From the above, it appears that you have not reversed the differential amount of ITC of Rs. 4,00,605/-.

Therefore, you are hereby directed to submit the compliance and reverse the said amount of ITC along with the interest as applicable.

Failure to comply within one week summons will be initiated against you.

Yours faithfully,


(S GNANESHWAR)

Superintendent

Ramgopalpet II Range

Copy to:

Shri Soham Satish Modi (Managing Director)

Plot No. 280, Road No. 25, Jubilee Hills,

Hyderabad.

अधीक्षक
Superintendent
केन्द्रीय कर (जी एस टी)
Central Tax (GST)
रामगोपालपेट-II जी एस टी रेंज
Ramgopalpet-II GST Range
सिकंदराबाद मण्डल
Secunderabad Division
हैदराबाद/Hyderabad