INWARD No. 2777 Date 19/11/22 Sign.
MODI PROPERTIES PVT. LTD. SEC'BAD

OFFICE OF THE COMMISSIONER OF CENTRAL TAXES & CUSTOMS
AUDIT - II COMMISSIONERATE
केंद्रीय कर और सीमा शुल्क आयुक्त का कार्यालय, लेखापरीक्षा -द्वितीय आयुक्तालय
1-98/B 20,21-Sanvi Yamuna Pride, Krithika Lay Out, Madhapur, Hyderabad-500081
१-९८/बी,२०,२१ -सान्वी यमुना प्राइड, कृतिका ले आउट, माधापुर, हैदराबाद - ५०००८१

C.No. V/Audit-II/C-I/28/2021-22/Gr-15 Date: 04.11.2022
DIN-20221156YS0000666FAB

अनुलग्नक ANNEXURE – X
अंतिम लेखा परीक्षा रिपोर्ट सं°/ Final Audit Report No.518/2022-23
भाग– I Part – I

1.	कर दाता का नाम व पता Name & Address of the Taxpayer	**M/s. Nilgiri Estates,** 5-4-187/3, 2nd Floor, Soham Mansion, M.G. Road, SECUNDERABAD, Hyderabad, Telangana - 500003
2.	मुख्य कार्यालय, क्षेत्रीय/शाखा कार्यालय आदि Head Office, Regional/Branch offices	-do-
3.	कर दाता की स्थिति Status of the taxpayer	**Partnership Company**
4.	अधिकारक्षेत्र आयुक्तालय/मण्डल/रेंज Jurisdictional Commissionerate/ Division / Range रेंज के अधीक्षक/ निरीक्षक का नाम Name of the Range Superintendent / Inspector	Secunderabad Commissionerate, Secunderabad CGST Division, Ramgopalpet – II CGST Range. **CATEGORY – SMALL UNIT**
5.	दी गई / प्राप्त करयोग्य सेवाओं के नाम (रिवर्स चार्ज मकेनिज़्म के अंतर्गत सेवा कर का नगद भुगतान) Name of taxable services provided / received (in case of payment of service tax under reverse charge mechanism)	The Taxpayer is engaged in Construction of Residential Complexes & Works Contract Services
	एसटीसी सं व जारी करने की तिथि GSTIN. & Date of Issue	**36AAHFN0766F1ZA**
7.	अंतिम लेखा परीक्षा की तिथि Date of last audit	NIL
8.	अवधि जिसके लिए वर्तमान लेखा परीक्षा की गई Period for which current Audit undertaken	July,2017 to March, 2018, 2018-19 & 2019-20
9.	लेखा परीक्षा की तारीखें Dates on which audit undertaken	08.09.2022, 13.09.2022 & 21.09.2022
10.	लेखा परीक्षकों के नाम (सर्वश्री) Names of the Auditors (S/Shri)	1.Sachindra Singh, Superintendent 2.G.P. Sukumar, Superintendent 3.K.R. Jaya Kumar, Superintendent
11.	लेखा परीक्षा पैराओं में शामिल कुल राजस्व Total Revenue involved in audit paras	**Total Detection - Rs.2,09,64,574 /- (Interest & Penalty as applicable)**

लेखा परीक्षा के परिणाम का सारांश SUMMARY OF AUDIT RESULTS

[लेखा परीक्षा के दौरान चिन्हित महत्वपूर्ण व ठोस गैर अनुपालना मामलों की रूपरेखा प्रदान करें]
[PROVIDE AN OUTLINE OF IMPORTANT AND MATERIAL NON-COMPLIANCE ISSUES IDENTIFIED DURING THE AUDIT]

महत्वपूर्ण व ठोस गैर अनुपालना के चिन्हित किए गए मामले और उनपर करदातों की प्रतिक्रिया निम्न सारणी में दी गई है ।

The important and material non-compliance issues identified and reaction of the tax payer is indicated in the table given below: -

ऑडिट पैरा नं° Audit Para No.	आपत्तियों का सार Gist of objections Attested write-up / workings may be enclosed if warranted	राजस्व आलिप्तता, यदि कोई (रु° में) Revenue Implications, If any (in Rs.)	करदाता की सहमति हाँ/नहीं, यदि असहमति का कोई कारण न हो तो Tax payer's Agreement Yes/No, If no reasons for disagreement	विभाग का निष्कर्ष कारण सहित Department's conclusion with reasons; MMC date & decision
1	**Para-I: Short payment of GST due to adopting wrong method of valuation**	Tax: Rs.1,21,41,750/- Interest & Penalty – As Applicable.	Not Agreed	Approved in the MMCM held on 07.10.2022
2	**Para-II- Short payment of tax due to difference in tax rate**	Tax - Rs.19,82,815/- Interest & Penalty – As Applicable	Not Agreed	Approved in the MMCM held on 07.10.2022
3	**Para-III: Short payment of GST on comparison of Tax liabilities declared in GSTR-1 and GSTR-3B**	Tax – Rs.27,16,554/- Interest & Penalty – As Applicable	Not Agreed	Approved in the MMCM held on 07.10.2022
4	**Para-IV: Excess availment of ITC in GSTR 3B on comparison with GSTR 2A**	Tax – Rs.38,58,144/- Interest & Penalty – As Applicable	Not Agreed	Approved in the MMCM held on 07.10.2022
5	**Para - V: Non-reversal of ITC on receipt of Credit Notes:-**	Tax – Rs. 1,69,159/- Interest & Penalty – As Applicable	Not Agreed	Approved in the MMCM held on 07.10.2022
6	**Para-VI: Short payment of Interest towards late payment of tax**	Interest – Rs.1,420/- Penalty – As Applicable	Agreed but not paid	Approved in the MMCM held on 07.10.2022
7	**Para-VII: Non-payment of GST under RCM as per Section 9(4) of CGST Act,2017 on Rent paid to Unregistered person**	Tax – Rs.6,412/- Interest & Penalty – As Applicable	Agreed but not paid	Approved in the MMCM held on 07.10.2022
8	**Para-VIII: Irregular availment of Input Tax Credit [Section 17(5)]**	Tax – Rs. 88,320/- Interest & Penalty – As Applicable	Not Agreed	Approved in the MMCM held on 07.10.2022

Para-I: Short payment of GST due to adopting wrong method of valuation:

During the course of audit, on verifying the payment of tax towards the amount received for sale of constructed buildings to customers, it is found that the value of land is applied voluntarily and the same is reduced up to approximately half of the total sale value for arriving the taxable value instead of the same to be taken as one third of the total amount charged for supply.

As per the para 2 of Notification No.11/2017-Central Tax (Rate) dated 28.06.2017

"the value of supply of service and goods portion in such supply shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land, as the case may be, and the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

Explanation .– For the purposes of paragraph 2, "total amount" means the sum total of,-

(a) consideration charged for aforesaid service; and

(b) amount charged for transfer of land or undivided share of land, as the case may be"

By not following the method for valuation provided in the said notification as one third of the total value as the value of land, the taxpayer wilfully declared approximately half of the total value as the value of land and short paid the tax on the differential value. The sale deed and Flat History documents for each construction also confirm that the sale of land is not separate from the whole composite supply and the value of land is inclusive of various instalments demanded from customers.

In view of the above, there is short payment of total tax of **Rs.1,21,41,750/- (CGST- Rs.60,70,875/- and SGST Rs.60,70,875/-)** during the period of F.Y.2017-18 (from July,2017 to March,2018) to F.Y.2019-20. The details are given in the Annexure attached herewith.

Hence, the taxpayer is liable to pay the above tax of **Rs.1,21,41,750/- (CGST- Rs.60,70,875/- and SGST Rs.60,70,875/-)** during the period of F.Y.2017-18 (from July,2017 to March,2018) to F.Y.2019-20 along with applicable Interest in terms of Section 50 (1) of the CGST Act, 2017 and Penalty in terms of Section 74 of the CGST Act, 2017.

Taxpayer's Reply:- The taxpayer vide their letter dated 30.09.2022 has not agreed to pay the tax amount along with Interest and Penalty and are contesting the Para.

Department's Conclusion:- The para was approved in the MMCM held on dated 07.10.2022. The taxpayer has to pay the tax amount along with interest in terms of Section 50(1) of the CGST Act, 2017 and penalty in terms of Section 74 of the CGST Act, 2017.

Para-II- Short payment of tax due to difference in tax rate-

During the course of audit, on verifying the returns it is observed that during the period F.Y. 2017-18 (From July,2017 to March,2018) the taxpayer has paid tax at the rate of 12% instead of 18% specified in Notification No.11/2017 CT (Rate) dt.28.06.2017 including CGST and SGST which caused a short payment of **Rs.19,82,815/- including CGST of Rs.9,91,407/- and SGST of Rs.9,91,407/-** for the period F.Y. 2017-18 (From July,2017 to March,2018). The details are given in the Annexure attached herewith.

Hence, the taxpayer is liable to pay the above tax of **Rs.19,82,815/- including CGST of Rs.9,91,407/- and SGST of Rs.9,91,407/-** for the period F.Y. 2017-18 (From July,2017 to March,2018). along with applicable Interest in terms of Section 50 (1) of the CGST Act, 2017 and Penalty in terms of Section 74 of the CGST Act, 2017.

Taxpayer's Reply:- The taxpayer vide their letter dated 30.09.2022 has not agreed to pay the tax amount along with Interest and Penalty and are contesting the Para.

Department's Conclusion:- The para was approved in the MMCM held on dated 07.10.2022. The taxpayer has to pay the tax amount along with interest in terms of Section 50(1) of the CGST Act, 2017 and penalty in terms of Section 74 of the CGST Act, 2017.

Para-III: Short payment of GST on comparison of Tax liabilities declared in GSTR-1 and GSTR-3B:

During the course of audit, on comparison of tax liability declared in GSTR-1 with GSTR-3B it is observed that there is short payment of total tax of **Rs.27,16,554/- (IGST- Rs.0/-, CGST- Rs.13,58,277/- and SGST Rs.13,58,277/-)** during the period of F.Y.2018-19. The details are given hereunder.

Amount in Rs

Period	IGST	CGST	SGST	Total
June,2018	0	50,580	50,580	101160
March.2019	0	13,07,697	13,07,697	26,15,394
TOTAL	**0**	**13,58,277**	**13,58,277**	**27,16,554**

Since the tax paid in the monthly GSTR 3B returns filed under Section 39 of the CGST Act,2017 is comparatively less than the same declared in the monthly details of outward supplies furnished under Section 37 of CGST Act,2017 for the same periods.

Hence, the taxpayer is liable to pay the above tax of **Rs.27,16,554/- (IGST- Rs.0/-, CGST- Rs.13,58,277/- and SGST Rs.13,58,277/-)** during the period of F.Y.2018-19 along with applicable Interest in terms of Section 50 (1) of the CGST Act, 2017 and Penalty in terms of Section 73 of the CGST Act, 2017.

Taxpayer's Reply:- The taxpayer vide their letter dated 30.09.2022 has not agreed to pay the tax amount along with Interest and Penalty and are contesting the Para.

Department's Conclusion:- The para was approved in the MMCM held on dated 07.10.2022. The taxpayer has to pay the tax amount along with interest in terms of Section 50(1) of the CGST Act, 2017 and penalty in terms of Section 73 of the CGST Act, 2017.

Para-IV: Excess availment of ITC in GSTR 3B on comparison with GSTR 2A:-

During the course of audit, on verification of records, it is observed that the taxpayer has availed excess input tax credit to the tune of **Rs.38,58,144/- (IGST- Rs.3,77,768/-, CGST- Rs.17,40,188/- & SGST – Rs.17,40,188/-)** during the period of FY 2017-18, 2018-19 and 2019-20. The details are given in the table hereunder;

Amount in Rs.

Month	As per table 4A of GSTR 3B (Other than RCM)				As per GSTR 2A returns downloaded (Invoices issued by suppliers for the month)				Excess ITC availed in 3B than the tax paid invoices are available in 2A			
	IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS
Sept,17	22137	1151479	1151479	0	0	1311594	1311594	0	22137	Nil	Nil	Nil
Oct,17	0	646063	646063	0	22138	638165	638165	0	Nil	7898	7898	Nil
Nov,17	22137	529971	529971	0	0	597919	597919	0	22137	Nil	Nil	Nil
Dec,17	0	503698	503698	0	0	418059	418059	0	Nil	85639	85639	Nil
Feb,18	0	1510854	1510854	0	0	1249408	1249408	0	Nil	261446	261446	Nil
Mar,18	0	1340960	1340960	0	0	1089850	1089850	0	Nil	251110	251110	Nil

2017-18									**44274**	**606093**	**606093**	**Nil**
May,18	46328	685194	685194	0	49286	621064	621064	0	Nil	64130	64130	Nil
July,18	165461	397651	397651	0	12981	513067	513067	0	152480	Nil	Nil	Nil
Aug,18	11758	1262839	1262839	0	11758	1010147	1010147	0	Nil	252692	252692	Nil
Sept,18	65220	847235	847235	0	0	410681	410681	0	65220	436554	436554	Nil
Oct,18	0	454507	454507	0	16978	381575	381575	0	Nil	72932	72932	Nil
Nov,18	0	612948	612948	0	0	603697	603697	0	Nil	9251	9251	Nil
Dec,18	0	745118	745118	0	16301	717898	717898	0	Nil	27220	27220	Nil
Jan,19	0	447003	447003	0	201	439771	439771	0	Nil	7232	7232	Nil
Mar,19	0	737473	737473	0	0	674798	674798	0	Nil	62675	62675	Nil
2018-19									**217700**	**932685**	**932685**	
July,19	107866	456392	456392	0	0	426735	426735	0	107866	29657	29657	Nil
Sept,19	0	284359	284359	0	0	235008	235008	0	Nil	49351	49351	Nil
Oct,19	0	328904	328904	0	7928	311323	311323	0	Nil	17581	17581	Nil
Nov,19	7928	194439	194439	0	0	199840	199840	0	7928	Nil	Nil	Nil
Dec,19	0	406008	406008	0	0	341968	341968	0	Nil	64040	64040	Nil
Feb,20	0	287026	287026	0	0	246245	246245	0	Nil	40781	40781	Nil
2019-20									**115794**	**201410**	**201410**	**Nil**
								Grand Total	377768	1740188	1740188	Nil

Hence, the credit availed is inadmissible as per Section 16 of the CGST Act, 2017. The taxpayer therefore is liable to pay the above amount of **Rs.38,58,144/- (IGST- Rs.3,77,768/-, CGST- Rs.17,40,188/- & SGST – Rs.17,40,188/-)** along with interest in terms of Section 50(1) of the CGST Act, 2017 and penalty in terms of Section 73 of the CGST Act, 2017 for the period of F.Y. 2017-18, 2018-19 and 2019-20.

Taxpayer's Reply:- The taxpayer vide their letter dated 30.09.2022 has not agreed to pay the tax amount along with Interest and Penalty and are contesting the Para.

Department's Conclusion:- The para was approved in the MMCM held on dated 07.10.2022. The taxpayer has to pay the tax amount along with interest in terms of Section 50(1) of the CGST Act, 2017 and penalty in terms of Section 73 of the CGST Act, 2017.

Para - V: Non-reversal of ITC on receipt of Credit Notes:-

During the course of audit, on verification of records, it is observed that the taxpayer has received Credit Notes amounting of **Rs.1,69,159/- (IGST Rs.0/-, CGST-Rs.84,580/- and SGST -Rs.84,580/-)** in the period F.Y.2017-18, 2018-19 and F.Y.2019-20 as detailed in the annexure attached herewith and table given hereunder, where the input tax credit availed has to be reversed as per the provisions of the Section 34 of the CGST Act,2017.

Amount in Rs.

Period	Value	IGST	CGST	SGST	Total
2017-18	108012	0	6802	6802	13603
2018-19	60846	0	5245	5245	10490
2019-20	805923	0	72533	72533	145066
TOTAL	**974781**	**0**	**84580**	**84580**	**169159**

Hence, the taxpayer is liable to reverse the above amount of **Rs.1,69,159/- (CGST- Rs.84,580/- and SGST -Rs.84,580/-)** along with interest in terms of Section 50(1) of the CGST Act, 2017 and penalty in terms of Section 73 of the CGST Act, 2017.

Taxpayer's Reply:- The taxpayer vide their letter dated 30.09.2022 has not agreed to pay the tax amount along with Interest and Penalty and are contesting the Para.

Department's Conclusion:- The para was approved in the MMCM held on dated 07.10.2022. The taxpayer has to pay the tax amount along with interest in terms of Section 50(1) of the CGST Act, 2017 and penalty in terms of Section 73 of the CGST Act, 2017.

Para-VI: Short payment of Interest towards late payment of tax :

During the course of audit, it is noticed that there is short payment of interest amount of **Rs.1,420/- (IGST-Rs.0/- ,CGST- Rs.710/- and SGST- Rs.710/-)** in 2017-18 towards the tax late paid. The details are given hereunder;

Amount in Rs.

Period	IGST	CGST	SGST	Total
July,2017 to Mar,2018	0	710	710	1420
TOTAL	**0**	**710**	**710**	**1420**

Hence, the taxpayer is liable to pay the above tax of **Rs.1,420/- (IGST-Rs.0/- ,CGST- Rs.710/- and SGST- Rs.710/-)** along with applicable Interest in terms of Section 50 (1) of the CGST Act, 2017 and Penalty in terms of Section 73 of the CGST Act, 2017.

Taxpayer's Reply:- The taxpayer vide their letter dated 30.09.2022 agreed to pay the Interest amount.

Department's Conclusion:- The para was approved in the MMCM held on dated 07.10.2022. The taxpayer has to pay the Interest amount in terms of Section 50(1) of the CGST Act, 2017 and penalty in terms of Section 73 of the CGST Act, 2017.

Para-VII: Non-payment of GST under RCM as per Section 9(4) of CGST Act,2017 on Rent paid to Unregistered person:-

During the course of audit, on verification of Profit and Loss Account, it is observed that, the taxpayer has not paid GST under RCM on Rent paid during July, 2017 to October,2017 in respect of the business place as detailed below;

Amount in Rs.

(i) GST on Rent under RCM-

Period	Value	CGST	SGST	Total
Sept.2017	16823	1514	1514	3028
Oct,2017	8412	757	757	1514
TOTAL	**25235**	**2271**	**2271**	**4542**

(ii) GST on Hamali Charges paid under RCM-

Period	Value	CGST	SGST	Total
Sept.2017	6926	623	623	1246
Oct,2017	3463	312	312	624
TOTAL	**10389**	**935**	**935**	**1870**

Grand Total	**35624**	**3206**	**3206**	**6412**

In terms of Section 9(4) of the CGST Act, 2017, GST is payable under Reverse Charge Mechanism (RCM) by the recipient of service in respect of the rent paid towards the service of renting of property from an unregistered person. This service is classified under SAC 997212 as per the scheme of classification of services under GST and attracts GST @ 18% vide Notification No.11/2017- Central Tax (Rate), dated 28.06.2017. Further, in terms of Section 9(4) of the CGST Act, 2017 read with Notification No. 8/2017-Central Tax (Rate), dated 28.06.2017 as amended, GST is payable under Reverse Charge Mechanism (RCM) by the registered person in respect of supply of goods or services or both received from an unregistered person (where the aggregate value of such supplies of Goods or Service or both received by a registered person from any or all the suppliers who is or are not registered exceeds Rs.5,000/- in a day). Therefore, the services received against the payment made to unregistered persons are taxable at the rate of 18%.

Hence, the taxpayer is liable to pay total GST amount to **Rs.6,412/- (CGST Rs.3,206/- + SGST Rs.3,206/-)** along with interest under section 50 (1) of the CGST Act, 2017 and penalty in terms of Section 73 of the CGST Act, 2017.

Taxpayer's Reply:- The taxpayer vide their letter dated 30.09.2022 agreed to pay the tax amount along with the applicable Interest.

Department's Conclusion:- The para was approved in the MMCM held on dated 07.10.2022. The taxpayer has to pay the tax amount along with interest in terms of Section 50(1) of the CGST Act, 2017 and penalty in terms of Section 73 of the CGST Act, 2017.

Para-VIII :- Irregular availment of Input Tax Credit [Section 17(5)]:-

During the course of audit, on verification of records, it is observed that the taxpayer has availed ineligible input tax credit for a total amount of **Rs.88,320/- including CGST – Rs.44,160/- and SGST- Rs.44,160/-** towards certain invoices where availment of input tax credit is inadmissible as per the Section 17 (5) of the CGST Act, 2017 for the period of F.Y. 2017-18, 2018-19 and 2019-20.

Amount in Rs.

Service Category	Period	Value	IGST	CGST	SGST	Total
Car Rent Charges	2017-18	29,684	0	2,672	2,672	5,344
	2018-19	2,45,502	0	22,095	22,095	44,190
	2019-20	1,85,500	0	16,695	16,695	33,390
Medical Reimbursement	2019-20	29,982	0	2,698	2,698	5,396
Total		**4,90,668**	**0**	**44,160**	**44,160**	**88,320**

The taxpayer therefore is liable to pay the amount of **Rs.88,320/- including CGST – Rs.44,160/- and SGST- Rs.44,160/-** along with interest in terms of Section 50(1) of the CGST Act, 2017 and penalty in terms of Section 74 of the CGST Act, 2017 for the period of F.Y. 2017-18, 2018-19 and 2019-20.

Taxpayer's Reply:- The taxpayer vide their letter dated 30.09.2022 has not agreed to pay the tax amount along with Interest and Penalty and are contesting the Para.

Department's Conclusion:- The para was approved in the MMCM held on dated 07.10.2022. The taxpayer has to pay the tax amount along with interest in terms of Section 50(1) of the CGST Act, 2017 and penalty in terms of Section 74 of the CGST Act, 2017.

04/11/22

(R. SAI SURYA PRASAD)
ASSISTANT COMMISSIONER
AUDIT CIRCLE – I

To
M/s. Nilgiri Estates,
5-4-187/3, 2nd Floor, Soham Mansion, M.G. Road,
SECUNDERABAD, Hyderabad, Telangana - 500003

Copy to:

1) The Additional Director General (Audit), Central Tax and Customs, Hyderabad
2) The Deputy/Assistant Commissioner of Central Tax, (MIS-II), Audit-II Commissionerate for necessary action.
3) The Deputy/Assistant Commissioner of Central Tax, Secunderabad CGST Division, Secunderabad Commissionerate for information.
4) The Superintendent of Central Tax, Ramgopalpet – II CGST Range for information.

ANNEXURE TO PARA-II (Short payment of tax due to difference in tax rate)

July,2017

Tax paid						Tax payable @18% rate				Difference Tax to be paid				
Rate(%)	Taxable Value	IGST	CGST	SGST/UTGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
12	12340591	0	740435.46	740435.46	0	0	1110653	1110653.19	0	0	370218	370218	0	**740435**

October,2017

Tax paid						Tax payable @18% rate				Difference Tax to be paid				
Rate(%)	Taxable Value	IGST	CGST	SGST/UTGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
12	8927943	0	535676.58	535676.58	0	0	803515	803515	0	0	267838	267838	0	**535677**

November,2017

Tax paid						Tax payable @18% rate				Difference Tax to be paid				
Rate(%)	Taxable Value	IGST	CGST	SGST/UTGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
12	5595943	0	335756.58	335756.58	0	0	503635	503635	0	0	167878	167878	0	**335757**
18	4970000	0	447300	447300	0	0	447300	447300	0	0	0	0	0	**0**
Total:	10565943	0	783056.58	783056.58	0	0	950934.9	950934.87	0	0	167878	167878.3	0	335756.58

December,2017

Tax paid						Tax payable @18% rate				Difference Tax to be paid				
Rate(%)	Taxable Value	IGST	CGST	SGST/UTGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
12	5595943	0	335756.58	335756.58		0	503635	503635	0	0	167878	167878	0	**335757**
18	7226757	0	650408.13	650408.13	0	0	650408.1	650408	0	0	0	0	0	**0**
Total:	12822700	0	986164.71	986164.71	0	0	1154043	1154043	0	0	167878	167878.3	0	335756.58

Jan,2018

Tax paid						Tax payable @18% rate				Difference Tax to be paid				
Rate(%)	Taxable Value	IGST	CGST	SGST/UTGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
12	51000	0	3060	3060		0	4590	4590	0	0	1530	1530	0	**3060**
18	4571500	0	411435	411435	0	0	411435	411435	0	0	0	0	0	**0**
Total:	**4622500**	**0**	**414495**	**414495**	**0**	**0**	**416025**	**416025**	**0**	**0**	**1530**	**1530**	**0**	3060

March,2018

Tax paid						Tax payable @18% rate				Difference Tax to be paid				
Rate(%)	Taxable Value	IGST	CGST	SGST/UTGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
12	535500	0	32130	32130	0	0	48195	48195	0	0	16065	16065	0	**32130**
18	8612200	0	775098	775098	0	0	775098	775098	0	0	0	0	0	**0**
Total:	**9147700**	**0**	**807228**	**807228**	**0**	**0**	**823293**	**823293**	**0**	**0**	**16065**	**16065**	**0**	32130

0	**991408**	**991408**	**0**	**1982815**