GSTR3B ~~Apr~~ MAY-22 Monthly Statement

Company Name		Mehta and Modi Realty Timmapur LLP					
Project name		Blue Bell Residency at Timmapur					
For month of		May-22					
				P	Q	R	S=P+Q+R
S. No.	Item	Formula	Taxable Value	IGST	CGST	SGST	Total
A	ITC available from earlier periods		-	-	17,992	17,992	35,984
B	ITC being claimed for current period		-	-	-	-	-
C	ITC (Ineligible)		-	-	-	-	-
D	ITC for RCM - current period		24,384	-	2,195	2,195	4,389
E	ITC for RCM (ineligible)		-	-	-	-	-
F	Net ITC	A+B-C+D-E	24,384	-	20,187	20,187	40,373
G	Outward taxable suppliers B2C		-	-	-	-	-
H	Outward taxable suppliers B2B		-	-	-	-	-
I	Net Tax Payable (without RCM)	G+H-F		-	-	-	-
J	RCM tax payable (in cash)		24,384	-	2,195	2,195	4,389
K	Total Tax payable	I+J		-	2,195	2,195	4,389
L	Outward exempt supplies		-	-	-	-	-
M	ITC available for next month	F-G-H	-	-	20,187	20,187	40,373
N	ITC available on portal		-	-	-	-	-
	Payment details						
	Challan No						
	Amount paid						
	Approved	Accountant	Manager		Consultant		MD
	Sign	D. [illegible] Raj			Post Review		
	Date						
Note:							
1	This form must be submitted before 10th of each month.						
2	Payment must be made on or before due date.						
3	Account for the payment in Fridays statement.						
4	Attach ledger statement and other documents for consultants review.						
5	Prepare list of ITC of supplier > 25k which are not appearing in portal.			(Nil)			

APPROVED BY
20 JUN 2022
SOHAM MODI
MANAGING DIRECTOR

Modi Realty Suryapet LLP (22-23)
M G Road, Ranigunj
Secunderabad

GSTR-3B
1-May-22 to 31-May-22

GSTIN/UIN : **1-May-22 to 31-May-22**

Particulars		Voucher Count
Total Vouchers		**23**
Included in Return		1
Participating in return tables	*1*	
No direct implication in return tables	*0*	
Not relevant in this Return		22
Uncertain Transactions (Corrections needed)		0

Particulars	Taxable Amount	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
Inward Supplies						
Reverse Charge Supplies	**24,384.00**		**2,194.56**	**2,194.56**		**4,389.12**
Total Inward Supplies	**24,384.00**		**2,194.56**	**2,194.56**		**4,389.12**

Modi Realty Suryapet LLP (22-23)
M G Road, Ranigunj
Secunderabad

GSTR-3B - Voucher Register
1-May-22 to 31-May-22

1-May-22 to 31-May-22

Vouchers of : **Purchase Taxable**

Date	Particulars	GSTIN/UIN	Vch Type	Vch No.	Invoice No.	Invoice Date	Taxable Amount	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
5-May-22	SP - Expert Security Guards	36ABBFM5494N1ZN	Journal	JOU/10004			24,384.00		2,194.56	2,194.56		4,389.12
	Grand Total						**24,384.00**		**2,194.56**	**2,194.56**		**4,389.12**

Electronic Credit ledger

GSTIN - 36ABBFM5494N1ZN

Legal Name - MEHTA & MODI REALTY (TIMMAPUR) LLP

Period: From -01/01/2022 To - 15/06/2022

Sr.No	Date	Reference No.	Tax period, if any	Description	Transaction Type [Debit (DR) / Credit (CR)]	Credit/Debit (₹)					Balance Available(₹)				
						Integrated Tax	Central Tax	State Tax	CESS	Total	Integrated Tax	Central Tax	State Tax	CESS	Total
-	-	-	-	Opening Balance	-	-	-	-	-	-	0	0	0	0	0
1	03/02/2022	AA3612216969270	Dec-21	ITC accrued through - Inputs	Credit	0	0	0	0	0	0	0	0	0	0
2	09/03/2022	AA3601225926371	Jan-22	ITC accrued through - Inputs	Credit	0	5122	5122	0	10244	0	5122	5122	0	10244
3	31/03/2022	AA3602225985812	Feb-22	ITC accrued through - Inputs	Credit	0	3618	3618	0	7236	0	8740	8740	0	17480
4	18/05/2022	AA360322768061G	Mar-22	ITC accrued through - Inputs	Credit	0	8352	8352	0	16704	0	17092	17092	0	34184
5	08/06/2022	AA3604225983903	Apr-22	ITC accrued through - Inputs	Credit	0	900	900	0	1800	0	17992	17992	0	35984
-	-	-	-	Closing Balance	-	-	-	-	-	-	0	17992	17992	0	35984

Mehta and Modi Realty Timmapur LLP												Month	May'22	
		As per Tally				As per GSTR 2B				Difference				Remarks
		-	-	-	-	1,05,000	-	9,450	9,450	-1,05,000	-	-9,450	-9,450	
GSTIN of the Party	Name of the Party	Taxable Value	IGST	CGST	SGST	Taxable Value	IGST	CGST	SGST	Taxable Value	IGST	CGST	SGST	
36ADOPR1855P1ZN	KULKARNI CONSULTANT	-	-	-	-	1,00,000	-	9,000	9,000	-1,00,000	-	-9,000	-9,000	Bill not received
36AACFH8197H1Z0	HIREGANGE & ASSOCIATES LI	-	-	-	-	5,000		450	450	-5,000		-450	-450	Bill not received
		-	-	-	-	-	-	-	-	-	-	-	-	
		-		-	-	-		-	-	-		-	-	
		-		-	-	-		-	-	-		-	-	
	Total	-	-	-	-	1,05,000	-	9,450	9,450	-1,05,000	-	-9,450	-9,450	

Name of the client: MODI REALTY (TIMMAPUR) LLP
Period: May'22
Sheet name: Issues

I Issues_May'22

S.No.	Period	Description	Status	Taxable val	IGST	CGST	SGST	Client Comments	H&A Remarks
Outward									
Inward									
1	May'22	Short availment of ITC in GSTR-3B when compared to BoA	Open			(450)	(450)		Kindly reconcile and avail the missed ITC
Others									
2	May'22	RCM liability entries and credit entries are not passed in BoA	Open		-	2,195	2,195		It is suggested to maintain the RCM liability and credit ledger and record the same
3	May'22	Excess balance in electronic credit ledger when compared to BOA	Open		-	610	610		Kindly reconcile and pass the necessary entries
4	May'22	GST cash ledger is not maintained in BoA and liability paid through cash is not reflected in BoA	Open		-	1,058	1,058		Kindly maintain a cash ledger in BoA and reconcile the same with electronic cash ledger

II Work done:

S.No.	Period	Work done	Description of the work done
1	May'22	Amount of outward supplies is matched with the trial balance	Identified the incomes in trial balance and matched the same with the outward invoices provided by the client - no differences were found
2	May'22	Verified exempt supplies	Identified the exempt supplies in trial balance matched with the workings provided by the client
3	May'22	Place of supply for the outward invoices	The PoS would be the location of the immovable property which is located in TS.
4	May'22	RCM entries	Verified the trial balance and not found any RCM applicable inward invoices
5	May'22	Inward exempt and non- GST supplies	Identified the inward exempt and non-GST supplies from the trial balance and noted the same in the
6	May'22	chargability of taxes	Ensured that appropriate tax was collected based on the nature of supply.
7	May'22	Verification of the trial balance	Trial balance was verified to identify whether any outward supplies are made in excess of shown in the
8	May'22	Whether the advances received are relating to leases or sale of construction services	The same is as per the deed of conveyance i.e. for sale of villa.
9	May'22	Whether any cancellation charges were collected	No cancellation charges are collected