BRT GSTR3B Month of Dec'22 Ver1.xlsx

GSTR3B Dec-22 Monthly Statement

Company Name		Mehta and Modi Realty Timmapur LLP					
Project name		Blue Bell Residency at Timmapur					
For month of		Dec-22					
				P	Q	R	S=P+Q+R
S. No.	Item	Formula	Taxable Value	IGST	CGST	SGST	Total
A	ITC available from earlier periods		-	-	61,548	61,548	1,23,096
B	ITC being claimed for current period		-	-	767	767	1,534
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	-	64,510	64,510	1,29,019
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	-	-	64,510	64,510	1,29,019
N	ITC available on portal		-	-	68,692	68,692	1,37,384
	Payment details						
	Challan No						
	Amount paid						
	Approved						
	Sign	Accountant J-Haripriya	Manager		Consultant Audit Report Enclosed		MD
	Date	23/01/23					

APPROVED BY
30 JAN 2023
M. JAYA PRAKASH
Sr. Manager Accounts

APPROVED BY
01 FEB 2023
SOHAM MODI
MANAGING DIRECTOR

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.

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

I Issues_Aug'22

S.No.	Period	Description	Status	Taxable value	IGST	CGST	SGST	Client Comments	H&A Remarks
Outward									
1	Dec'22	Closing balance of ITC in BOA not matching with E - credit ledger	Open		-	29,466	29,466		Need to pass necessary journal entries in BOA
3	Dec'22	Debit balance in the creditors ledger	Open	-	-	-	-		Need to maintain the track of invoices so that ITC can be availed before due date(30th september))

Inward	Period	Description	Status	Taxable value	IGST	CGST	SGST	Client Comments	H&A Remarks
4	Upto Oct'2	RCM liability entries and credit entries are not passed in BoA	Open		-	#REF!	#REF!		It is suggested to maintain the RCM liability and credit ledger and record the same

Others	Period	Description	Status	Taxable value	IGST	CGST	SGST	Client Comments	H&A Remarks
5	Aug'22	GST cash ledger is not maintained in BoA and liability paid through cash is not reflected in BoA	Open		-	#REF!	#REF!		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	Oct'22	Amount of outward supplies is matched with the trial balance	No turnover duringthe current review period and no output taxes
2	Oct'22	Verified exempt supplies	Identified the exempt supplies in trial balance matched with the workings provided by the client
3	Oct'22	Place of supply for the outward invoices	The PoS would be the location of the immovable property which is located in TS.
4	Oct'22	RCM entries	Verified the trial balance and found RCM entries -however tax has been discharged on the same
5	Oct'22	Inward exempt and non- GST supplies	No inward exempt supplies & Non GST outward supplies during the period
6	Oct'22	chargability of taxes	Ensured that appropriate tax was collected based on the nature of supply.
7	Oct'22	Verification of the trial balance	Trial balance was verified to identify whether any outward supplies are made in excess of shown in the workings like sale of
8	Oct'22	Whether any cancellation charges were collected	No cancellation charges are collected

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

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

GSTIN/UIN :

Particulars		**1-Dec-22 to 31-Dec-22**
Total Vouchers		**Voucher Count**
Included in Return		**37**
Participating in return tables	*4*	4
No direct implication in return tables	*0*	
Not relevant in this Return		28
Uncertain Transactions (Corrections needed)		5

Particulars	**Taxable Amount**	**Integrated Tax Amount**	**Central Tax Amount**	**State Tax Amount**	**Cess Amount**	**Total Tax Amount**
Inward Supplies						
Local Purchase	**4,39,047.00**		**39,514.23**	**39,514.23**		**79,028.46**
Taxable	*4,39,047.00*		*39,514.23*	*39,514.23*		*79,028.46*
Reverse Charge Supplies	**24,384.00**		**2,194.56**	**2,194.56**		**4,389.12**
Total Inward Supplies	**4,63,431.00**		**41,708.79**	**41,708.79**		**83,417.58**
Total Input Tax Credit	**4,39,047.00**		**39,514.23**	**39,514.23**		**79,028.46**

					Mehta and Modi Realty Timmapur LLP									
		As per Tally				As per GSTR 2B				Difference		Month	Dec'22	
		4,39,047	-	39,514	39,514	8,518	-	767	767	4,30,529	-	38,748	38,748	
GSTIN of the Party	Name of the Party	Taxable Value	IGST	CGST	SGST	Taxable Value	IGST	CGST	SGST	Taxable Value	IGST	CGST	SGST	Remarks
36ADOPR1855P1ZN	SP-Kulkarni Consultants	84,000	-	7,560	7,560	-		-	-	84,000		7,560	7,560	Bill not uploaded in GSTR 1
36ACGPG2968P1Z0	SP-Team Labs and Consultants	3,50,000	-	31,500	31,500	-		-	-	3,50,000		31,500	31,500	Bill not uploaded in GSTR 1
36ACQFS2044C1Z7	SP-Summit Sales LLP Common Ex	5,047	-	454	454	-		-	-	5,047		454	454	Bill not uploaded in GSTR 1
36AACFH8197H1Z0	HIREGANGE & ASSOCIATES LI	-	-	-	-	5,000		450	450	-5,000		-450	-450	Bill not recd
36AATPM6413C1ZO	AJAY MEHTA	-	-	-	-	3,518		317	317	-3,518		-317	-317	Bill recd in January-23
	Total	4,39,047	-	39,514	39,514	8,518	-	767	767	4,30,529	-	38,748	38,748	