GVRC GST monthly statement Ver4 For the month Of July-22.xlsxGSTR3B Monthly Statement

Company Name		GV Research Centers Pvt Ltd					
Project name		innopolis					
For month of			Jul-22				
				P	Q	R	S=P+Q+R
S. No.	Item	Formula	Taxable Value	IGST	CGST	SGST	Total
A	ITC available from earlier periods			1,10,67,275	1,98,02,221	1,98,02,221	5,06,71,717
B	ITC being claimed for current period		38,47,298		3,37,589	3,37,589	6,75,178
C	ITC (Ineligible)		-	-	-	-	-
D	ITC for RCM - current period		96,344		8,671	8,671	17,342
E	ITC for RCM (ineligible)		-	-	-	-	-
F	Net ITC	A+B-C+D-E	39,43,642	1,10,67,275	2,01,48,481	2,01,48,481	5,13,64,237
G	Outward taxable suppliers B2C		55,85,225		5,02,670	5,02,670	10,05,341
H	Outward taxable suppliers B2B						
I	Net Tax Payable (without RCM)	G+H-F		-	5,02,670	5,02,670	-
J	RCM tax payable (in cash)				8,671	8,671	
K	Total Tax payable	I+J		-	5,11,341	5,11,341	10,22,683
L	Outward exempt supplies						-
M	ITC available for next month	F-G-H		1,10,67,275	1,96,45,811	1,96,45,811	5,03,58,897
N	ITC available on portal			65,31,346	1,80,79,034	1,80,79,034	4,26,89,414
	Payment details						
	Challan No						
	Amount paid						
	Approved	Accountant	Manager		Consultant		MD
	Sign	[signature]	[signature]		Audit Report Enclosed		[signature]
	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. As per 2B

APPROVED BY 0 8 SEP 2022 M. JAYA PRAKASH Manager Accounts

APPROVED BY 0 9 SEP 2022 SOHAM MODI MANAGING DIRECTOR

ITC taken as per 2B

Name of the	GV Research Centers Pvt Ltd									
GSTIN	36AAHCG4562D1ZP									
Period:	July'22									
Sheet name	Issues									

Issues

S.No.	Period	Description	Status	Taxable value	Exempted/Non GST	IGST	CGST	SGST	Client Comments	H&A Remarks
Inward										
1	July'22	GST need to be discharged under RCM on car hire charges	Open	38,969.0		-	3,507	3,507		GST needs to be discharged under RCM and ITC can be availed on the same
2	July'22	GST needs to be discharged under RCM on security services	Open	96,344.0			8,671	8,671		GST needs to be discharged under RCM and ITC can be availed on the same
3	July'22	Reconsilaiation diffrence in ITC when compared GSTR-3B with 2B	Open	-		12,442	1,04,641	1,04,641		Leads to excess availment of ITC
4	July'22	Balance in E-credit ledger not matching withBOA	Open	-73,46,367						Necessary entries need to be passed in the BOA to reconcile the same
Others										
3	Jul'22	Delay in filing GSTR-1 and 3B for the month o May'22,June'22 & Jul'22	Open	-						Kindly file returns timely before due date. It may lead to interest @18% and applicable late fees.
4	June'22	supplying safety materials to labours and recovering the amount from them.	Open	23,999					It would be removed from income and adjust against expense incurred on behalf of vendor.	GST liability would attract for supply of safety material charged to labour contractors
5	June'22	Missed out ITC due to non-receipt of bill copies-Refer Annexures	Open	22,125					GST would be availed after Reciept of invoice	GST amount only shown in narration not shown by giving effect to respective ledger

Work done:

S.No.	Period	Work done	Description of the work done
1	July'22	Amount of outward supplies is matched with the t	Identified the incomes in trial balance and matched the same with the outward invoices provided by the client - differences taken to issues
2	July'22	Verified exempt supplies	Identified the exempt supplies in trial balance matched with the workings provided by the client
3	July'22	Place of supply for the outward invoices	The PoS would be the location of the immovable property which is located in TS & banglore.
4	July'22	RCM entries	Verified the trial balance and not found any RCM applicable inward invoices
5	July'22	chargability of taxes	Identified whether the appropriate taxes has been collected or not based on the place of supply.
6	July'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 assets etc

G V Research Centers Pvt Ltd
M G Road, Ranigunj
Secunderabad

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

GSTIN/UIN : 36AAHCG4562D1ZP

Particulars		**1-Jul-22 to 31-Jul-22**
Total Vouchers		**Voucher Count**
Included in Return		**454**
Participating in return tables	*128*	128
No direct implication in return tables	*0*	
Not relevant in this Return		326
Uncertain Transactions (Corrections needed)		0

Particulars	**Taxable Amount**	**Integrated Tax Amount**	**Central Tax Amount**	**State Tax Amount**	**Cess Amount**	**Total Tax Amount**
Outward Supplies						
Local Sales	**55,85,225.00**		**5,02,670.25**	**5,02,670.25**		**10,05,340.50**
Taxable	***55,85,225.00***		***5,02,670.25***	***5,02,670.25***		***10,05,340.50***
Sales Taxable	55,85,225.00		5,02,670.25	5,02,670.25		10,05,340.50
Sales Taxable @ 18%	*55,85,225.00*		*5,02,670.25*	*5,02,670.25*		*10,05,340.50*
Total Outward Supplies	**55,85,225.00**		**5,02,670.25**	**5,02,670.25**		**10,05,340.50**
Total Liability	**55,85,225.00**		**5,02,670.25**	**5,02,670.25**		**10,05,340.50**
Inward Supplies						
Local Purchase	**38,47,298.10**		**3,37,588.68**	**3,37,588.68**		**6,75,177.36**
Taxable	***38,47,298.10***		***3,37,588.68***	***3,37,588.68***		***6,75,177.36***
Purchase Taxable	38,47,298.10		3,37,588.68	3,37,588.68		6,75,177.36
Purchase Taxable @ 5%	*81,882.89*		*2,047.08*	*2,047.08*		*4,094.16*
Purchase Taxable @ 12%	*1,11,525.80*		*6,691.55*	*6,691.55*		*13,383.10*
Purchase Taxable @ 18%	*36,53,889.41*		*3,28,850.05*	*3,28,850.05*		*6,57,700.10*
Inter State Purchases	**3,63,432.00**	**65,417.76**				**65,417.76**
Taxable	***3,63,432.00***	***65,417.76***				***65,417.76***
Interstate Purchase Taxable	3,63,432.00	65,417.76				65,417.76
Interstate Purchase Taxable @ 18%	*3,63,432.00*	*65,417.76*				*65,417.76*
Reverse Charge Supplies	**96,344.00**		**8,670.96**	**8,670.96**		**17,341.92**
Purchase From Unregistered Dealer - Taxable	96,344.00		8,670.96	8,670.96		17,341.92
Total Inward Supplies	**43,07,074.10**	**65,417.76**	**3,46,259.64**	**3,46,259.64**		**7,57,937.04**
Total Input Tax Credit	**42,10,730.10**	**65,417.76**	**3,37,588.68**	**3,37,588.68**		**7,40,595.12**

Electronic Credit ledger

GSTIN - 36AAHCG4562D1ZP

Legal Name - GV RESEARCH CENTERS PRIVATE LIMITED

Period: From -01/06/2022 To - 07/09/2022

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	-	-	-	-	-	-	6259913	14564291	14564291	0	35388495
1	06/06/2022	AA360322790595X	Mar-22	ITC accrued through - Inputs	Credit	12591	2172541	2172541	0	4357673	6272504	16736832	16736832	0	39746168
2	06/06/2022	DI3606220005860	Mar-22	Other than reverse charge	Debit	69922	0	0	0	69922	6202582	16736832	16736832	0	39676246
3	21/07/2022	AA3604226368435	Apr-22	ITC accrued through - Inputs	Credit	0	402765	402765	0	805530	6202582	17139597	17139597	0	40481776
4	03/08/2022	AA3605226327835	May-22	ITC accrued through - Inputs	Credit	327462	527471	527471	5116	1387520	6530044	17667068	17667068	5116	41869296
5	03/08/2022	DI3608220002889	May-22	Other than reverse charge	Debit	1440988	0	0	0	1440988	5089056	17667068	17667068	5116	40428308
6	25/08/2022	AA3606227565036	Jun-22	ITC accrued through - Inputs	Credit	1442290	411966	411966	0	2266222	6531346	18079034	18079034	5116	42694530
-	-	-	-	Closing Balance	-	-	-	-	-	-	6531346	18079034	18079034	5116	42694530