Company Name		GV Research Centers Pvt Ltd					
Project name		innopolis					
For month of		Nov-22					
				P	Q	R	S=P+Q+R
S. No.	Item	Formula	Taxable Value	IGST	CGST	SGST	Total
A	ITC available from earlier periods			1,12,35,355	2,28,25,157	2,28,25,157	5,68,85,669
B	ITC being claimed for current period		1,16,25,841		10,31,288	10,31,288	20,62,576
C	ITC (Ineligible)		-	-	-	-	-
D	ITC for RCM - current period		71,443		6,430	6,430	12,860
E	ITC for RCM (ineligible)		-	-	-	-	-
F	Net ITC	A+B-C+D-E	1,16,97,284	1,12,35,355	2,38,62,875	2,38,62,875	5,89,61,105
G	Outward taxable suppliers B2C		61,88,653		5,56,978	5,56,978	11,13,956
H	Outward taxable suppliers B2B						-
I	Net Tax Payable (without RCM)	G+H-F		-	5,56,978	5,56,978	
J	RCM tax payable (in cash)				6,430	6,430	
K	Total Tax payable	I+J		-	6,430	6,430	12,860
L	Outward exempt supplies						-
M	ITC available for next month	F-G-H		1,12,35,355	2,33,05,897	2,33,05,897	5,78,47,149
N	ITC available on portal			56,27,941	2,15,15,300	2,15,15,300	4,86,58,541
	Payment details						
	Challan No						
	Amount paid						
	Approved	Accountant	Manager		Consultant		MD
	Sign				Audit Report Enclosed		
	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.						

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

APPROVED BY
01 FEB 2023
SOHAM MOD
MANAGING DIRECTOR

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

GSTR-3B
1-Nov-22 to 30-Nov-22

GSTIN/UIN : 36AAHCG4562D1ZP

Particulars		**Voucher Count**
Total Vouchers		**582**
Included in Return		139
Participating in return tables	*139*	
No direct implication in return tables	*0*	
Not relevant in this Return		443
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	**61,88,653.00**		**5,56,978.77**	**5,56,978.77**		**11,13,957.54**
Taxable	***61,88,653.00***		***5,56,978.77***	***5,56,978.77***		***11,13,957.54***
Sales Taxable	61,88,653.00		5,56,978.77	5,56,978.77		11,13,957.54
Sales Taxable @ 18%	*61,88,653.00*		*5,56,978.77*	*5,56,978.77*		*11,13,957.54*
Total Outward Supplies	**61,88,653.00**		**5,56,978.77**	**5,56,978.77**		**11,13,957.54**
Total Liability	**61,88,653.00**		**5,56,978.77**	**5,56,978.77**		**11,13,957.54**
Inward Supplies						
Local Purchase	**1,16,25,841.46**		**10,31,288.22**	**10,31,288.22**		**20,62,576.44**
Taxable	***1,16,15,341.46***		***10,31,288.22***	***10,31,288.22***		***20,62,576.44***
Purchase Taxable	1,16,15,341.46		10,31,288.22	10,31,288.22		20,62,576.44
Purchase Taxable @ 2%	*15,674.00*		*156.74*	*156.74*		*313.48*
Purchase Taxable @ 5%	*1,49,502.19*		*3,737.56*	*3,737.56*		*7,475.12*
Purchase Taxable @ 12%	*1,04,032.00*		*6,241.92*	*6,241.92*		*12,483.84*
Purchase Taxable @ 18%	*1,13,46,133.27*		*10,21,152.00*	*10,21,152.00*		*20,42,304.00*
Exempted	***10,500.00***					
Purchase Nil Rated	10,500.00					
Reverse Charge Supplies	**71,443.00**		**6,429.87**	**6,429.87**		**12,859.74**
Purchase From Unregistered Dealer - Taxable	71,443.00		6,429.87	6,429.87		12,859.74
Total Inward Supplies	**1,16,97,284.46**		**10,37,718.09**	**10,37,718.09**		**20,75,436.18**
Total Input Tax Credit	**1,16,25,841.46**		**10,31,288.22**	**10,31,288.22**		**20,62,576.44**

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

Issues

S.No.	Period	Description	Taxable value	Exempted/Non GST	IGST	CGST	SGST	Client Comments	H&A Remarks
Inward									
1	Nov'22	Debit balance in the creditors ledgers							Suggested to follow up with the vendors and obtain bill copies to obtain ITC on the same***(Refer sundry creditors annexure for the same)***
2	Nov'22	Interest income on FD need to be shown in the exempted table in GSTR-1	6,164						
3	Nov'22	Input GST needs to be accounted in BOA for GST paid under RCM on security services	71,443			6,430	6,430		GST needs to be discharged under RCM and ITC to be accounted & to be availed on the same
4	Nov'22	Balance in E-credit ledger not matching withBOA			73,99,324	31,91,702	31,91,702		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	-						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.	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	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	Sep'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	Sep'22	Verified exempt supplies	Identified the exempt supplies in trial balance matched with the workings provided by the client
3	Sep'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	Sep'22	RCM entries	Verified the trial balance and not found any RCM applicable inward invoices
5	Sep'22	chargability of taxes	Identified whether the appropriate taxes has been collected or not based on the place of supply.
6	Sep'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