LG Malakpet GST Monthly Statement 08-02-2022 Ver4

GSTR3B Monthly Statement

Company Name		Modi Realty LG Malakpet LLP					
Project name							
For month of		Jan-22					
				P	Q	R	S=P+Q+R
S. No.	Item	Formula	Taxable Value	IGST	CGST	SGST	Total
A	ITC available from earlier periods		-	-	-	-	-
B	ITC being claimed for current period		10,000		900	900	1,800
C	ITC (Ineligible)		-	-	-	-	-
D	ITC for RCM - current period		-	-	-	-	-
E	ITC for RCM (ineligible)		-	-	-	-	-
F	Net ITC	A+B-C+D-E	10,000	-	900	900	1,800
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)		-	-	-	-	-
K	Total Tax payable	I+J		-	-	-	-
L	Outward exempt supplies						-
M	ITC available for next month	F-G-H		-	900	900	1,800
N	ITC available on portal			-			-
	Payment details						
	Challan No						
	Amount paid						
	Approved	Accountant	Manager		Consultant		MD
	Sign	E. Madhesh			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. ← (List Enclosed)

APPROVED BY
- 1 MAR 2022
SOHAM MODI
MANAGING DIRECTOR

Modi Realty LG Malakpet LLP
M G Road, Ranigunj
Secunderabad

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

GSTIN/UIN :

1-Jan-22 to 31-Jan-22

Particulars		**Voucher Count**
Total Vouchers		**13**
Included in Return		2
Participating in return tables	*2*	
No direct implication in return tables	*0*	
Not relevant in this Return		11
Uncertain Transactions (Corrections needed)		0

Particulars	**Taxable Amount**	**Integrated Tax Amount**	**Central Tax Amount**	**State Tax Amount**	**Cess Amount**	**Total Tax Amount**
Inward Supplies						
Local Purchase	**10,000.00**		**900.00**	**900.00**		**1,800.00**
Taxable	***10,000.00***		***900.00***	***900.00***		***1,800.00***
Purchase Taxable	10,000.00		900.00	900.00		1,800.00
Purchase Taxable @ 18%	*10,000.00*		*900.00*	*900.00*		*1,800.00*
Total Inward Supplies	**10,000.00**		**900.00**	**900.00**		**1,800.00**
Total Input Tax Credit	**10,000.00**		**900.00**	**900.00**		**1,800.00**

Modi Realty LG Malakpet LLP
M G Road, Ranigunj
Secunderabad

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

Vouchers of : **Purchase Taxable**

Date	Particulars	GSTIN/UIN	Vch Type	Vch No.	Invoice No.	Invoice Date	Taxable Amount	Eligible Integrated Tax Amount	Eligible Central Tax Amount	Eligible State Tax Amount	Eligible Cess Amount	Total Eligible Tax Amount
14-Jan-22	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	Purchase	PUR/10001	SSLOG21-22/A1020	31-Dec-21	5,000.00		450.00	450.00		900.00
31-Jan-22	SP-Hiregange & Associates LLP	36AACFH8197H1Z0	Purchase	PUR/10002	01743H/21-22GST	31-Jan-22	5,000.00		450.00	450.00		900.00
	Grand Total						**10,000.00**		**900.00**	**900.00**		**1,800.00**

Modi Realty LG Malakpet LLP

M G Road, Ranigunj
Secunderabad

Duties & Taxes

Group Summary

1-Jan-22 to 31-Jan-22

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
INPUT		*1,800.00*		**1,800.00 Dr**
Input CGST		900.00		*900.00 Dr*
Input SGST		900.00		*900.00 Dr*
Grand Total		***1,800.00***		**1,800.00 Dr**

Modi Realty LG Malakpet LLP

M G Road, Ranigunj
Secunderabad

Profit & Loss A/c

1-Jan-22 to 31-Jan-22

Particulars	1-Jan-22 to 31-Jan-22		Particulars	1-Jan-22 to 31-Jan-22
Purchase Accounts		**36,000.00**	**Sales Accounts**	
Construction Materials-Unregistered Delears	*28,000.00*			
Equipment Useage Charges	*4,000.00*		**Direct Incomes**	
Other Expenses	*4,000.00*			
			Indirect Incomes	
Indirect Expenses		**10,000.00**		
Professional Services	*10,000.00*		Nett Loss	***46,000.00***
Total		**46,000.00**	**Total**	**46,000.00**

Electronic Credit ledger

GSTIN - 36ABSFM0938Q1ZD
Legal Name - MODI REALTY LG MALAKPET LLP
Period: From -01/01/2022 To - 31/01/2022

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	24/01/2022	AA3612216461888	Dec-21	ITC accrued through - Inputs	Credit	0	0	0	0	0	0	0	0	0	0
-	-	-	-	Closing Balance	-	-	-	-	-	-	0	0	0	0	0

Name: ~~Dr. NRK Biotech Pvt Ltd~~

GST 2B Reconciliation

January 2021-22

		As per Tally				As per GSTR 2B				Difference				Remarks
		10,000	-	900	900	5,000	-	450	450	5,000	-	450	450	
GSTIN of the Party	Name of the Party	Taxable Value	IGST	CGST	SGST	Taxable Valu	IGST	CGST	SGST	Taxable Valu	IGST	CGST	SGST	
36ACQFS2044C1Z7	SUMMIT SALES LLP Logistics	5,000	-	450	450	-	-	-	-	5,000	-	450	450	GST 3B Return Not Filled
36AACFH8197H1Z0	HIREGANGE & ASSOCIATES LLP	5,000	-	450	450	5,000	-	450	450	-	-	-	-	
		-	-	-	-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	-	-	-	
	Total	10,000	-	900	900	5,000	-	450	450	5,000	-	450	450	

ITC Report
with 2B &
Books

Audit Report

Name of the client: MODI REALTY LG MALAKPET LLP
Period: Jan'22
Sheet name: Issues

I Current month Issues

S.No.	Period	Description	Status	Taxable va	IGST	CGST	SGST	Client Com	H&A Remarks
1	Jan'22	Difference in Input Tax Credit as per GSTR-3B and GSTR-2B	Open		-	-450	-450		It is suggested to reconcile with 2B inorder to disclose in 3B appropriately
2	Jan'22	Difference in Electronic credit ledger and BoA	Open		-	-450	-450		Kindly pass the necessary entires
3	Jan'22	Delay in filiing of GSTR-3B	Open						Late fee of Rs20 per day will be applicable on nill returns if not filed within the due date

II Work done:

S.No.	Period	Work done	Description of the work done
1	Jan'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	Jan'22	Verified exempt supplies	Identified the exempt supplies in trial balance matched with the workings provided by the client
3	Jan'22	Place of supply for the outward invoices	The PoS would be the location of the immovable property which is located in TS.
4	Jan'22	RCM entries	Verified the trial balance and not found any RCM applicable inward invoices
5	Jan'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	Jan'22	chargability of taxes	Ensured that appropriate tax was collected based on the nature of supply.
7	Jan'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	Jan'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	Jan'22	Whether any cancellation charges were collected	No cancellation charges are collected