GSTR3B Jan-23 Monthly Statement

Company Name		Mehta and Modi Realty Timmapur LLP					
Project name		Blue Bell Residency at Timmapur					
For month of		Jan-23					
				P	Q	R	S=P+Q+R
S. No.	Item	Formula	Taxable Value	IGST	CGST	SGST	Total
A	ITC available from earlier periods		-	-	74,298	74,298	1,48,596
B	ITC being claimed for current period		-	-	450	450	900
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	-	76,943	76,943	1,53,885
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	-	-	76,943	76,943	1,53,885
N	ITC available on portal		-	-	74,298	74,298	1,48,596
	Payment details						
	Challan No						
	Amount paid						
	Approved	Accountant	Manager		Consultant		MD
	Sign	J:Haripriya					
	Date	24/02/23					
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
02 MAR 2023
M. JAYA PRAKASH
Sr. Manager Accounts

APPROVED BY
02 MAR 2023
SOHAM MODI
MANAGING DIRECTOR

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

GSTR-3B
1-Jan-23 to 31-Jan-23

1-Jan-23 to 31-Jan-23

GSTIN/UIN :

Particulars		**Voucher Count**
Total Vouchers		**30**
Included in Return		9
Participating in return tables	*9*	
No direct implication in return tables	*0*	
Not relevant in this Return		21
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	**74,622.75**		**6,716.05**	**6,716.05**		**13,432.10**
Taxable	***74,622.75***		***6,716.05***	***6,716.05***		***13,432.10***
Purchase Taxable	74,622.75		6,716.05	6,716.05		13,432.10
Purchase Taxable @ 18%	*74,622.75*		*6,716.05*	*6,716.05*		*13,432.10*
Reverse Charge Supplies	**24,384.00**		**2,194.56**	**2,194.56**		**4,389.12**
Purchase Taxable	24,384.00		2,194.56	2,194.56		4,389.12
Purchase Taxable @ 18%	*24,384.00*		*2,194.56*	*2,194.56*		*4,389.12*
Total Inward Supplies	**99,006.75**		**8,910.61**	**8,910.61**		**17,821.22**
Total Input Tax Credit	**74,622.75**		**6,716.05**	**6,716.05**		**13,432.10**

Name of the client:	MODI REALTY (TIMMAPUR) LLP
Period:	Jan'23
Sheet name:	Issues

I Issues_Oct'22

S.No. Outward	Period	Description	Status	Taxable value	IGST	CGST	SGST	Client Comments	H&A Remarks
1	jan'23	Closing balance of ITC in BOA not matching with E - credit ledger	Open		-	26,085	26,085		Need to pass necessary journal entries in BOA
3	Jan'23	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-Jan'23	RCM liability entries and credit entries are not passed in BoA	Open		-	-	-		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	Oct'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
6	s	Debit balances in Sundry Creditors	Open						Kindly refer Annexure Sundry creditors for the same

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 assets etc
8	Oct'22	Whether any cancellation charges were collected	No cancellation charges are collected

Electronic Credit ledger

GSTIN - 36ABBFM5494N1ZN

Legal Name - MEHTA & MODI REALTY (TIMMAPUR) LLP

Period: From -01/01/2023 To - 28/02/2023

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	68692	68692	0	137384
1	28/01/2023	AA3612227756608	Dec-22	ITC accrued through - Inputs	Credit	0	2961	2961	0	5922	0	71653	71653	0	143306
2	24/02/2023	AA360123684281D	Jan-23	ITC accrued through - Inputs	Credit	0	2645	2645	0	5290	0	74298	74298	0	148596
-	-	-	-	Closing Balance	-	-	-	-	-	-	0	74298	74298	0	148596