

GSTR3B monthly Statement

Company Name	B and C Estates					
Project name	MayFlower Grande					
For month of	Sep-22					
	P	Q	R	S=P+Q+R		
S. No. Item	Formula	Taxable Value	IGST	CGST	SGST	Total
A	ITC available from earlier periods	-	-	63,993	63,993	1,27,986
B	ITC being claimed for current period	5,000	-	450	450	900
C	ITC (Ineligible)	-	-	-	-	-
D	ITC for RCM - current period	-	-	-	-	-
E	ITC for RCM (ineligible)	-	-	-	-	-
F	Net ITC	5,000	-	64,443	64,443	1,28,886
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	-	-	64,443	64,443	1,28,886
M	ITC available for next month	F-G-H	-	63,993	63,993	1,26,316
N	ITC available on portal	-	-	-	-	-
	Payment details					
	Challan No					
	Amount paid					
Approved	Accountant	Manager	Consultant	MD		
Sign	21/10/22		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. (Tallied)					

APPROVED BY

22 OCT 2022

SOHAM KADU
MANAGING DIRECTOR

Name of the client:		B&C ESTATES						
Period:		Sep'22						
Sheet name:		Observations						
I								
Issues								
S.No.	Period	Description	Status	Taxable value	IGST	CGST	SGST	Client Comments
Outward:								
Inward:								
Others:								
1	Upto Sep'22	Differences in ITC balances as per books and E-credit ledger (excess in E-credit ledger)	Open		-	59,043	59,043	Kindly pass necessary entries in books to reconcile the same
II Work done:								
S.No.	Period	Work done	Description of the work done					
1	Upto Sep'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 taxable income					
2	Upto Sep'22	Verified exempt supplies	Identified the exempt supplies in trial balance matched with the workings provided by the client					
3	Upto Sep'22	Place of supply for the outward invoices	The PoS would be the location of the immovable property which is located in TS.					
4	Upto Sep'22	RCM entries	Verified the trial balance and not found any RCM applicable inward invoices					
5	Upto Sep'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 workings of the return					
6	Upto Sep'22	Chargability of taxes	Ensured that appropriate tax was collected based on the nature of supply.					
7	Upto 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					
8	Upto Sep'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	Upto Sep'22	Whether any cancellation charges were collected	No cancellation charges are collected					

B & C Estates		Reconciliation of GST 2B with Books for the month of Sept 2022											
As Per Portal													
GSTIN of supplier		Trade/Legal name	Invoice number	Invoice Date	Invoice Value(₹)	Rate(%)	Taxable Value (₹)	Central Tax(₹)	State/UT Tax(₹)	Remarks			
36AACFH8197H1Z0		HIREGANGE & ASSOCIATES LLP	Hyd/1133/22-23/	29-09-2022	29/09/2022	18	5000.00	450.00	450.00	Matched			
		TOTAL					5,000	450	450				
As Per Books													
Date		Particulars	GSTIN/UIN	Vch No.	Invoice No.	Invoice Date	Taxable Amount	Eligible Central Tax Amount	Eligible State Tax Amount	Remarks			
20-10-2022		HIREGANGE & ASSOCIATES LLP	36AACFH8197H1Z0	PUR/10007	HYD/1133/22-23	29-09-2022	5000.00	450.00	450.00	Matched			
		TOTAL					5,000	450	450				

GSTIN/UIN : 36AAHFB7046A1ZT

Particulars

Total Vouchers

Voucher Count

Included in Return

11

Participating in return tables

1

1

No direct implication in return tables

0

Not relevant in this Return

Uncertain Transactions (Corrections needed)

10

0

Particulars

Taxable Amount

Tax Amount

Outward Supplies

Local Sales

12,822.00

Exempted

12,822.00

Total Outward Supplies

12,822.00

Total Liability

12,822.00