

Vista Homes GST Calculation for the month of DEC-21GSTR3B Monthly Statement

Company Name		Vista Homes							
Project name		Vista Homes							
For month of		Dec-21							
S. No.	Item	Formula	Taxable Value	IGST	Q	CGST	SGST	Total	S=P+Q+R
A	ITC available from earlier periods		-	-	-	9,38,423	9,38,423	18,76,846	
B	ITC being claimed for current period		-	-	-	27,807	27,807	55,614	
C	ITC (Ineligible)		-	-	-	-	-	-	
D	ITC for RCM - current period		-	-	-	-	-	-	
E	ITC for RCM (ineligible)		-	-	-	-	-	-	
F	Net ITC	A+B-C+D-E	-	-	-	9,66,230	9,66,230	19,32,460	
G	Outward taxable suppliers B2C		64,80,250	-	-	5,83,223	5,83,223	11,66,445	
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		0	-	-	-	-	-	
M	ITC available for next month	F-G-H	-	-	-	3,83,007	3,83,007	7,66,015	
N	ITC available on portal		-	-	-	9,19,316	9,19,316	18,38,632	
Remarks : GST department had blocked our ITC-SGST worth of Rs.9,27,595/-									
Payment details									
Challan No									
Amount paid									
Approved									
Sign									
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.									

20/1/2022

APPROVED BY
29 JAN 2022
W. JAYA PRAKASH
Sr. Manager Accounts

Consultant
Audit Report
Enclosed

APPROVED BY
29 JAN 2022
SOTAM MODI
MANAGING DIRECTOR

Vista Homes
M G Road, Ranigunj
Secunderabad

GSTR-3B
1-Dec-21 to 31-Dec-21

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GSTIN/UID : 36AAGFV2068P1ZJ

Particulars	Voucher Count
Total Vouchers	210
Included in Return	78
Participating in return tables	78
No direct implication in return tables	0
Not relevant in this Return	132
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	64,80,250.00		5,83,222.50	5,83,222.50		11,66,445.00
Taxable	64,80,250.00		5,83,222.50	5,83,222.50		11,66,445.00
Total Outward Supplies	64,80,250.00		5,83,222.50	5,83,222.50		11,66,445.00
Total Liability	64,80,250.00		5,83,222.50	5,83,222.50		11,66,445.00
Inward Supplies						
Local Purchase	4,94,468.31		27,806.78	27,806.78		55,613.56
Taxable	3,19,068.31		27,806.78	27,806.78		55,613.56
Exempted	1,75,400.00					
Total Inward Supplies	4,94,468.31		27,806.78	27,806.78		55,613.56
Total Input Tax Credit	4,94,468.31		27,806.78	27,806.78		55,613.56

Vista Homes
M G Road, Ranigunj
Secunderabad

GSTR-3B - Voucher Register
1-Dec-21 to 31-Dec-21

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Vouchers of : Sales Taxable

Date	Particulars	GSTIN/UIN	Vch Type	Vch No.	Taxable Amount	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
31-Dec-21	CUST-Flat No-E-11 Bhavesh Mehta		Sales	SAL/10014	3,74,500.00		33,705.00	33,705.00		67,410.00
31-Dec-21	CUST-Flat No-E-110 Bhavesh Mehta		Sales	SAL/10015	3,74,500.00		33,705.00	33,705.00		67,410.00
31-Dec-21	CUST-Flat No-Name E-311 Bhavesh Mehta		Sales	SAL/10016	3,74,500.00		33,705.00	33,705.00		67,410.00
31-Dec-21	CUST-Flat No-E-108 Bhavesh & Mehul Mehta		Sales	SAL/10017	4,27,000.00		38,430.00	38,430.00		76,860.00
31-Dec-21	CUST-Flat No-E-111 Mehul Mehta		Sales	SAL/10018	3,74,500.00		33,705.00	33,705.00		67,410.00
31-Dec-21	CUST-Flat No-E-211 Mehul Mehta		Sales	SAL/10019	3,74,500.00		33,705.00	33,705.00		67,410.00
31-Dec-21	CUST-Flat No-E-411 Mehul Mehta		Sales	SAL/10020	3,74,500.00		33,705.00	33,705.00		67,410.00
31-Dec-21	CUST-Flat No-E-101 Modi Housing Pvt Ltd		Sales	SAL/10021	4,27,000.00		38,430.00	38,430.00		76,860.00
31-Dec-21	CUST-Flat No-E-112 Modi Housing Pvt Ltd		Sales	SAL/10022	5,44,250.00		48,982.50	48,982.50		97,965.00
31-Dec-21	CUST-Flat No-E-312 Modi Housing Pvt Ltd		Sales	SAL/10023	5,44,250.00		48,982.50	48,982.50		97,965.00
31-Dec-21	CUST-Flat No-E-103 Modi Properties Pvt Ltd		Sales	SAL/10024	3,32,500.00		29,925.00	29,925.00		59,850.00
31-Dec-21	CUST-Flat No-E-105 Modi Properties Pvt Ltd		Sales	SAL/10025	3,32,500.00		29,925.00	29,925.00		59,850.00
31-Dec-21	CUST-Flat No-E-410 Modi Properties Pvt Ltd		Sales	SAL/10026	3,74,500.00		33,705.00	33,705.00		67,410.00
31-Dec-21	CUST-Flat No-E 412 Paramount Builders		Sales	SAL/10027	5,44,250.00		48,982.50	48,982.50		97,965.00
31-Dec-21	CUST-Flat No-C-108 SSSLP-Investment		Sales	SAL/10028	1,76,750.00		15,907.50	15,907.50		31,815.00
31-Dec-21	CUST-Flat No-C-208 SSSLP-Investment		Sales	SAL/10029	1,76,750.00		15,907.50	15,907.50		31,815.00
31-Dec-21	CUST-Flat No-C-308 Bhavesh Mehta		Sales	SAL/10030	1,76,750.00		15,907.50	15,907.50		31,815.00
31-Dec-21	CUST-Flat No-C-408 Mehul Mehta		Sales	SAL/10031	1,76,750.00		15,907.50	15,907.50		31,815.00
Grand Total					64,80,250.00		5,83,222.50	5,83,222.50		11,66,445.00

GSTR-3B - Voucher Register
1-Dec-21 to 31-Dec-21

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Vouchers of : Purchase Taxable

Date	Particulars	GSTIN/UIN	Vch Type	Vch No.	Invoice No.	Invoice Date	Taxable Amount	Eligible Integrate Tax Amount	Eligible Central Tax Amount	Eligible State Tax Amount	Eligible Cess Amount	Total Eligible Tax Amount
2-Dec-21	WO-A Basha	36AUWPA6056C2ZK	Purchase	PUR/10364	162	1-Dec-21	22,848.00		2,056.32	2,056.32		4,112.64
2-Dec-21	WO-A Basha	36AUWPA6056C2ZK	Purchase	PUR/10365	161	1-Dec-21	39,868.88		3,588.20	3,588.20		7,176.40
2-Dec-21	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	Purchase	PUR/10366	10952	29-Nov-21	6,600.00		594.00	594.00		1,188.00
2-Dec-21	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	Purchase	PUR/10367	10952	30-Nov-21	863.66		77.73	77.73		155.46
2-Dec-21	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	Purchase	PUR/10368	10935	30-Nov-21	19,472.00		1,752.48	1,752.48		3,504.96
2-Dec-21	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	Purchase	PUR/10369	10964	30-Nov-21	12,991.00		1,169.19	1,169.19		2,338.38
9-Dec-21	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	Purchase	PUR/10370	258	18-Nov-21	4,662.00		116.55	116.55		233.10
9-Dec-21	SP-V Green Media Pvt. Ltd.	36AADCV9375P1ZC	Purchase	PUR/10371	2154	27-Nov-21	9,720.00		243.00	243.00		486.00
9-Dec-21	SP-Varna Media	36ALPPK8881P1ZW	Purchase	PUR/10372	19822	12-Oct-21	77,409.00		6,966.81	6,966.81		13,933.62
16-Dec-21	SUP-Summit Sales Llp	36ACQFS2044C1Z7	Purchase	PUR/10373	329	2-Dec-21	22,537.61		2,028.38	2,028.38		4,056.76
17-Dec-21	SUP-Social DNA	36AJIPM8876F1ZN	Purchase	PUR/10374	225	3-Sep-21	24,855.91		2,237.03	2,237.03		4,474.06
17-Dec-21	SUP-Social DNA	36AJIPM8876F1ZN	Purchase	PUR/10375	20112022406	1-Dec-21	4,510.00		405.90	405.90		811.80
20-Dec-21	SP-KGM & Co	36AASF7372D1ZY	Purchase	PUR/10376	G336	2-Dec-21	15,438.00		1,389.42	1,389.42		2,778.84
21-Dec-21	SUP-Liberty 21 Ventures Pvt Ltd	36AADCG8462G1ZG	Purchase	PUR/10377	G337	2-Dec-21	26,530.00		2,387.70	2,387.70		4,775.40
21-Dec-21	SUP-Liberty 21 Ventures Pvt Ltd	36AADCG8462G1ZG	Purchase	PUR/10378	20727	2-Dec-21	10,900.00		981.00	981.00		1,962.00
28-Dec-21	SUP-Summit Sales Llp	36ACQFS2044C1Z7	Purchase	PUR/10379	20375	12-Nov-21	6,092.25		573.77	573.77		1,147.54
28-Dec-21	SUP-Summit Sales Llp	36ACQFS2044C1Z7	Purchase	PUR/10380	20330	11-Nov-21	3,770.00		339.30	339.30		678.60
28-Dec-21	SUP-Summit Sales Llp	36ACQFS2044C1Z7	Purchase	PUR/10381	10000	23-Dec-21	10,000.00		900.00	900.00		1,800.00
30-Dec-21	SP-SmatBot	36AACCF6679F1ZD	Purchase									
Grand Total							3,19,068.31		27,806.78	27,806.78		55,613.56

From: SAIKRISHNA DESIBOYINA
Sent: 28 January 2022 11:23
To: k.swathi
Cc: CA Monika Motta; Jaya Prakash; gst@modiproperties.com
Subject: Re: VISTA HOMES GST CALCULATION FOR DEC-2021

Dear Swati mam,

Please find attached GST workings of Vista Homes for Dec'21.

Kindly go through issues sheet and consider the same before filing GST returns.

There is some excess ITC in 2B, kindly reconcile with BOA & bill copies and avail the same in current month, if any yet to be taken.

Warm Regards,
Saikrishna D
Assistant Manager
HIREGANGE & ASSOCIATES LLP
Chartered Accountants
4th Floor, West Block, Srida Anushka Pride,
above Lawrence & Mayo, Road Number 12, Banjara Hills,
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From: k.swathi <swathi.k@modiproperties.com>
Sent: Thursday, January 27, 2022 12:24 PM
To: CA Monika Motta <monika@hiregange.com>; SAIKRISHNA DESIBOYINA <krishna@hiregange.com>; Jaya Prakash <jayaprakash@modiproperties.com>
Subject: FW: VISTA HOMES GST CALCULATION FOR DEC-2021

Dear Mam / Sir

Please find the attachment of Vista Homes
Tally Back Up and Computations

for GSTR - 3B audit for the month of Dec ' 21.

Regards
Swathi.K

From: Rajyalakshmi
Sent: 27 January 2022 12:06
To: 'swathi'; 'Lakshmi Sahithi'; 'CA Monika Motta'
Cc: jayaprakash@modiproperties.com
Subject: VISTA HOMES GST CALCULATION FOR DEC-2021

Please find the attached M/s.Vista Homes GST calculation for the month of Dec-21

Regards
N Rajyalakshmi
Accounts Manager | +91 9502211611 | rajyalakshmi@modiproperties.com
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Name of the client: Vista Homes
GSTIN 36AAGFV2068P1ZJ

Period: Dec'21
Sheet n: Issues

Issues relating to current filing period:							
S.No.	Period	Description	Status	Taxable value	IGST	CGST	H&A Remarks
1	Dec'21	There are vendors who haven't filed their GSTR-1 but filed GSTR 3B	open	10,77,360	-	96,962	Please follow up with the vendors as that Input Tax Credit will not be reflecting in GSTR-2B
	Dec'21	There are vendors who haven't filed their both GSTR-1 & GSTR 3B	open	392	-	35	Please follow up with the vendors as that Input Tax Credit will not be reflecting in GSTR-2B
2	Dec'21	Difference in ITC as per GSTR-3B and GSTR-2B (excess in GSTR-3B)	open	NA	-	-34,481	Kindly reconcile and avail ITC.
4	Dec'21	Difference of Credit balances of E-Credit vs BoAs	open	NA	-	-23,518	Kindly reconcile and pass necessary entries in BoAs.
5	Dec'21	Difference in Input Tax Credit as per BoA and GSTR-3B (workings)	open	NA	-	-3,473	ITC for RCM pertains to Nov'21 accounted in Dec'21

Note: We have not verified the correctness of inward exempt, composition and Nil rated supply

Work done:		Description of the work done					
S.No.	Period	Work done					
1	Dec'21	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	Dec'21	Verified exempt supplies	Identified the exempt supplies in trial balance matched with the workings provided by the client				
3	Dec'21	Place of supply for the outward invoices	The PoS would be the location of the immovable property which is located in TS.				
4	Dec'21	RCM entries	Verified the trial balance and not found any RCM applicable inward invoices				
5	Dec'21	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	Dec'21	Chargability of taxes	Ensured that appropriate tax was collected based on the nature of supply.				
7	Dec'21	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				