

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

Company Name		Vista Homes							
Project name		Vista Homes							
For month of		Jan-22							
S. No.	Item	Formula	Taxable Value	IGST	Q CGST	R SGST	S=P+Q+R Total		
A	ITC available from earlier periods		-	-	3,36,215	3,36,215	6,72,431		
B	ITC being claimed for current period		-	-	29,394	29,394	58,788		
C	ITC (Ineligible)		-	-	-	-	-		
D	ITC for RCM - current period		18,760	-	1,688	1,688	3,377		
E	ITC for RCM (ineligible)		-	-	-	-	-		
F	Net ITC	A+B-C+D-E	18,760	-	3,67,298	3,67,298	7,34,595		
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		0	-			-		
M	ITC available for next month	F-G-H		-	3,67,298	3,67,298	7,34,595		
N	ITC available on portal			-	3,42,724	3,42,724	6,85,448		
Remarks : GST department had blocked our ITC-SGST worth of Rs.9,27,595/-									
Payment details									
Challan No									
Amount paid									
Approved		Accountant	Manager	Consultant		MD			
Sign		<i>14/3/22</i>		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. — Nil									

APPROVED BY
SOHAM MODI
MANAGING DIRECTOR
16 MAR 2022

GSTIN/UIN : 36AAGFV2068P1ZJ

Particulars	Voucher Count
Total Vouchers	143
Included in Return	80
<i>Participating in return tables</i>	80
<i>No direct implication in return tables</i>	0
Not relevant in this Return	63
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	6,50,236.13		47,357.55	47,357.55		94,715.10
Taxable	5,46,789.13		47,357.55	47,357.55		94,715.10
Exempted	1,03,447.00					
Reverse Charge Supplies	18,760.00		1,688.40	1,688.40		3,376.80
Total Inward Supplies	6,68,996.13		49,045.95	49,045.95		98,091.90
Total Input Tax Credit	6,50,236.13		47,357.55	47,357.55		94,715.10

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

Page 1
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
12-Jan-22	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	Purchase	PUR/10382	SSQGL/2010008	31-Dec-21	434.48		39.10	39.10		78.20
12-Jan-22	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	Purchase	PUR/10383	SSQGL/2010008	31-Dec-21	500.00		45.00	45.00		90.00
13-Jan-22	SUP-Mehta & Modi Realty Kowkur LLP	36ABLFM7631F1Z3	Purchase	PUR/10384	SAL/10008	1-Jan-22	9,000.00		810.00	810.00		1,620.00
14-Jan-22	SP-V Green Media Pvt. Ltd.	36AADCV9375P1ZC	Purchase	PUR/10385	VGM/202335	31-Dec-21	9,450.00		236.25	236.25		472.50
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10386	20910	13-Dec-21	80,849.00		7,276.41	7,276.41		14,552.82
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10387	20925	14-Dec-21	2,017.20		155.34	155.34		310.68
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10388	20376	12-Nov-21	314.00		19.38	19.38		38.76
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10389	20521	23-Nov-21	35,434.52		3,189.11	3,189.11		6,378.22
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10390	20427	15-Nov-21	47,711.90		4,294.07	4,294.07		8,588.14
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10391	19566	27-Sep-21	10,800.00		972.00	972.00		1,944.00
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10392	20905	13-Dec-21	2,612.00		235.08	235.08		470.16
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10393	20740	3-Dec-21	7,775.00		466.50	466.50		933.00
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10394	20926	14-Dec-21	23,829.00		2,144.61	2,144.61		4,289.22
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10395	20927	14-Dec-21	376.00		33.84	33.84		67.68
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10396	19967	20-Oct-21	2,271.20		178.20	178.20		356.40
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10397	19807	11-Oct-21	776.00		69.84	69.84		139.68
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10398	20904	13-Dec-21	2,118.15		190.63	190.63		381.26
19-Jan-22	SP- Hiregange Associates	36AACFH8197H1Z0	Purchase	PUR/10399	WGBH/20255	25-Nov-21	5,000.00		450.00	450.00		900.00
20-Jan-22	SUP- Sai Adhitya Computers	36BTZPA2173D1ZN	Purchase	PUR/10400	684	4-Jan-22	350.00		31.50	31.50		63.00
20-Jan-22	SUP-Vivid World	36AVTPS1528D1ZB	Purchase	PUR/10401	2248	7-Jan-22	555.00		49.95	49.95		99.90
20-Jan-22	SP-Social DNA	36AJIPM8876F1ZN	Purchase	PUR/10402	364	3-Jan-22	23,953.73		2,155.84	2,155.84		4,311.68
20-Jan-22	SP- Summit Sales Lip Logistics	36ACQFS2044C1Z7	Purchase	PUR/10403	SSQGL/2010008	31-Dec-21	7,147.00		643.23	643.23		1,286.46
24-Jan-22	SUP-Ganji Venkannah & Sons	36AABFG9288K1ZT	Purchase	PUR/10404	5006	7-Jan-22	2,728.80		245.59	245.59		491.18
24-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	Purchase	PUR/10405	21501	13-Jan-22	6,429.70		578.67	578.67		1,157.34
24-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	Purchase	PUR/10406	21499	13-Jan-22	1,161.00		104.49	104.49		208.98
24-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	Purchase	PUR/10407	21373	6-Jan-22	7,887.00		709.83	709.83		1,419.66
24-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	Purchase	PUR/10408	21496	13-Jan-22	2,301.00		207.09	207.09		414.18
24-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	Purchase	PUR/10409	21498	13-Jan-22	1,471.50		97.79	97.79		195.58
24-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	Purchase	PUR/10410	21497	13-Jan-22	2,688.15		241.93	241.93		483.86
24-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	Purchase	PUR/10411	21357	5-Jan-22	450.00		40.50	40.50		81.00
24-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	Purchase	PUR/10412	21369	6-Jan-22	6,972.00		627.48	627.48		1,254.96
24-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	Purchase	PUR/10413	21502	13-Jan-22	28,004.12		2,520.37	2,520.37		5,040.74
27-Jan-22	SUP-Praful Sanitary	36ACWPG4864A1ZG	Purchase	PUR/10414	PSQ/20261	17-Dec-21	5,411.70		487.05	487.05		974.10
27-Jan-22	SUP - Modi Properties Pvt Ltd Mayflower Platinum	36AABCM4761E1ZM	Purchase	PUR/10415	SAL/10204	3-Jan-22	14,000.00		350.00	350.00		700.00
27-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	Purchase	PUR/10416	21164	28-Dec-21	34,336.92		3,090.32	3,090.32		6,180.64
27-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	Purchase	PUR/10417	21320	4-Jan-22	15,876.00		1,428.84	1,428.84		2,857.68
27-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	Purchase	PUR/10418	21643	21-Jan-21	9,095.00		818.55	818.55		1,637.10
27-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	Purchase	PUR/10419	21645	21-Jan-22	7,050.00		634.50	634.50		1,269.00
27-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	Purchase	PUR/10420	21640	21-Jan-22	7,450.00		670.50	670.50		1,341.00
27-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	Purchase	PUR/10421	21165	28-Dec-21	31,287.00		2,815.83	2,815.83		5,631.66
27-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	Purchase	PUR/10422	21500	13-Jan-22	17,661.00		1,589.49	1,589.49		3,178.98
27-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	Purchase	PUR/10423	21642	21-Jan-22	26,700.00		2,403.00	2,403.00		4,806.00
29-Jan-22	SUP-Modi Realty Mallapur LLP	36AAEFM1459R1ZP	Purchase	PUR/10424	SAL/10460	31-Dec-21	392.00		35.28	35.28		70.56
31-Jan-22	SP-Summit Sales LLP Common Expenses	36ACQFS2044C1Z7	Debit Note	DN/10002	10004	22-Apr-21	(-)17,600.00	(-)1,584.00	(-)1,584.00			(-)3,168.00
31-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10425	21644	21-Jan-22	333.45		30.01	30.01		60.02
31-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10426	21166	28-Dec-21	19,154.26		1,723.88	1,723.88		3,447.76
31-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10427	21736	27-Jan-22	16,434.48		1,479.10	1,479.10		2,958.20
31-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10428	21738	27-Jan-22	1,800.00		162.00	162.00		324.00
31-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10429	21735	27-Jan-22	19,857.60		1,787.18	1,787.18		3,574.36
31-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10430	21744	27-Jan-22	2,340.00		210.60	210.60		421.20
31-Jan-22	SUP-Ganji Venkannah & Sons	36AABFG9288K1ZT	Purchase	PUR/10431	5146	17-Jan-22	237.27		21.35	21.35		42.70
31-Jan-22	SUP-Elegant Enterprises	36AJBPK0412E1ZY	Purchase	PUR/10432	EE/22/0465	18-Jan-22	1,050.00		94.50	94.50		189.00
31-Jan-22	SUP-Vivid World	36AVTPS1528D1ZB	Purchase	PUR/10433	2260	22-Jan-22	555.00		49.95	49.95		99.90
Grand Total							5,46,789.13	47,357.55	47,357.55			94,715.10

Electronic Credit ledger

GSTIN - 36AAGFV2068P1ZJ

Legal Name - VISTA HOMES

Period: From -01/10/2021 To - 14/03/2022

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	881124	881124	0	1762248
1	19/10/2021	AA360821573069X	Aug-21	ITC accrued through - Inputs	Credit	0	139553	139553	0	279106	0	1020677	1020677	0	2041354
2	20/10/2021	AA360921532135D	Sep-21	ITC accrued through - Inputs	Credit	0	117143	117143	0	234286	0	1137820	1137820	0	2275640
3	20/10/2021	DI3610210112963	Sep-21	Other than reverse charge	Debit	0	332983	332983	0	665966	0	804837	804837	0	1609674
4	01/12/2021	AA3610215529847	Oct-21	ITC accrued through - Inputs	Credit	0	75744	75744	0	151488	0	880581	880581	0	1761162
5	23/12/2021	AA361121524776A	Nov-21	ITC accrued through - Inputs	Credit	0	62131	62131	0	124262	0	942712	942712	0	1885424
6	27/12/2021	DI3612210145631	Mar-21	Voluntary payment	Debit	0	20608	20608	0	41216	0	922104	922104	0	1844208
7	27/12/2021	DI3612210145720	Mar-21	Voluntary payment	Debit	0	2788	2788	0	5576	0	919316	919316	0	1838632
8	01/02/2022	AA361221691979M	Dec-21	ITC accrued through - Inputs	Credit	0	27807	27807	0	55614	0	947123	947123	0	1894246
9	01/02/2022	DI3602220001167	Dec-21	Other than reverse charge	Debit	0	583223	583223	0	1166446	0	363900	363900	0	727800
10	24/02/2022	DI3602220146457	Mar-21	Voluntary payment	Debit	0	21176	21176	0	42352	0	342724	342724	0	685448
-	-	-	-	Closing Balance	-	-	-	-	-	-	0	342724	342724	0	685448

Vista Homes
M G Road, Ranganjuri
Secunderabad

GSTR-2B Reconciliation Statement
1-Jan-22 to 31-Jan-22

Vouchers of:

Purchase Taxable

Date	Particulars	GSTIN/UIN	Vch No.	Invoice No.	Invoice Date	Taxable Amount	Eligible C GST	Eligible SGST	Remarks	ITC Available in Jan-22	ITC Pending in Jan-22
12-Jan-22	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	PUR/10382	SSLOG21-22/11067	31-Dec-21	434.48	39.10	39.10	ITC found in DEC-21 return	78	
12-Jan-22	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	PUR/10383	SSLOG21-22/11081	31-Dec-21	500.00	45.00	45.00	ITC found in DEC-21 return	90	
13-Jan-22	SUP-Metha & Modi Realty Pvt. Ltd.	36ABLPM7631F1Z3	PUR/10384	SAL/10068	01-Jan-22	9000.00	810.00	810.00	supplier not filed 3B on or before due date	-	1
14-Jan-22	SP-V Green Media Pvt. Ltd.	36AADCV937P1ZC	PUR/10385	VGM-2122-335	31-Dec-21	9450.00	236.25	236.25	ITC found in DEC-21 return	473	
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	PUR/10386	20910	13-Dec-21	80849.00	7276.41	7276.41	ITC found in DEC-21 return	14,553	
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	PUR/10387	20925	14-Dec-21	2017.20	155.34	155.34	ITC found in DEC-21 return	311	
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	PUR/10388	20376	12-Nov-21	314.00	19.38	19.38	ITC found in NOV-21 return	39	
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	PUR/10389	20521	23-Nov-21	35434.52	3189.11	3189.11	ITC found in NOV-21 return	6,378	
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	PUR/10390	20427	15-Nov-21	47711.90	4294.07	4294.07	ITC found in NOV-21 return	8,588	
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	PUR/10391	19566	27-Sep-21	10800.00	972.00	972.00	found ITC in OCT-21 Return	1,944	
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	PUR/10392	20905	13-Dec-21	2612.00	235.08	235.08	ITC found in DEC-21 return	470	
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	PUR/10393	20740	03-Dec-21	7775.00	466.50	466.50	ITC found in DEC-21 return	933	
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	PUR/10394	20926	14-Dec-21	23829.00	2144.61	2144.61	ITC found in DEC-21 return	4,289	
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	PUR/10395	20927	14-Dec-21	376.00	33.84	33.84	ITC found in DEC-21 return	68	
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	PUR/10396	19967	20-Oct-21	2271.20	178.20	178.20	ITC found in NOV-21 return	356	
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	PUR/10397	19807	11-Oct-21	776.00	69.84	69.84	ITC found in NOV-21 return	140	
17-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	PUR/10398	20904	13-Dec-21	2118.15	190.63	190.63	ITC found in DEC-21 return	381	
19-Jan-22	SP-Hiregange Associates	36AACF18197H1Z0	PUR/10399	01262H21-22GST	25-Nov-21	5000.00	450.00	450.00	ITC found in NOV-21 return	900	
20-Jan-22	SUP-Sai Aditya Computers	36BTZP21213D1ZN	PUR/10400	684	04-Jan-22	350.00	31.50	31.50	supplier not filed 3B on or before due date	63	
20-Jan-22	SUP-Vivid World	36AVTPS1528D1ZB	PUR/10401	2248	07-Jan-22	555.00	49.95	49.95	supplier not filed 3B on or before due date	-	
20-Jan-22	SP-Social DNA	36AJIPM8876F1ZN	PUR/10402	364	03-Jan-22	23953.73	2155.84	2155.84	supplier not filed 3B on or before due date	4,312	
20-Jan-22	SP-Summit Sales Llp Logistics	36ACQFS2044C1Z7	PUR/10403	SSLOG21-22/11004	31-Dec-21	7147.00	643.23	643.23	ITC found in DEC-21 return	1,286	
24-Jan-22	SUP-Ganji Venkannah & Sons	36AABFG9288K1ZT	PUR/10404	5006	07-Jan-22	2728.80	245.59	245.59	supplier not filed 3B on or before due date	-	
24-Jan-22	SUP-Summit Sales Llp	36ACQFS2044C1Z7	PUR/10405	21501	13-Jan-22	6429.70	578.67	578.67	supplier not filed 3B on or before due date	-	1
24-Jan-22	SUP-Summit Sales Llp	36ACQFS2044C1Z7	PUR/10406	21499	06-Jan-22	1161.00	104.49	104.49	supplier not filed 3B on or before due date	-	
24-Jan-22	SUP-Summit Sales Llp	36ACQFS2044C1Z7	PUR/10407	21373	06-Jan-22	7887.00	709.83	709.83	supplier not filed 3B on or before due date	-	1
24-Jan-22	SUP-Summit Sales Llp	36ACQFS2044C1Z7	PUR/10408	21496	13-Jan-22	2301.00	207.09	207.09	supplier not filed 3B on or before due date	-	
24-Jan-22	SUP-Summit Sales Llp	36ACQFS2044C1Z7	PUR/10409	21498	13-Jan-22	1471.50	97.79	97.79	supplier not filed 3B on or before due date	-	
24-Jan-22	SUP-Summit Sales Llp	36ACQFS2044C1Z7	PUR/10410	21497	13-Jan-22	2688.15	241.93	241.93	supplier not filed 3B on or before due date	-	
24-Jan-22	SUP-Summit Sales Llp	36ACQFS2044C1Z7	PUR/10411	21357	05-Jan-22	450.00	40.50	40.50	supplier not filed 3B on or before due date	-	
24-Jan-22	SUP-Summit Sales Llp	36ACQFS2044C1Z7	PUR/10412	21369	06-Jan-22	6972.00	627.48	627.48	supplier not filed 3B on or before due date	-	1
24-Jan-22	SUP-Summit Sales Llp	36ACQFS2044C1Z7	PUR/10413	21502	13-Jan-22	28004.12	2520.37	2520.37	supplier not filed 3B on or before due date	-	
27-Jan-22	SUP-Prathi Sanitary	36ACWPG4864A1ZG	PUR/10414	PS/21-22/851	17-Dec-21	5411.70	487.05	487.05	ITC found in DEC-21 return	974	
27-Jan-22	SUP - Modi Properties Pvt Ltd	36AABCM4761E1ZM	PUR/10415	SAL/10204	03-Jan-22	14000.00	350.00	350.00	supplier not filed 3B on or before due date	-	
27-Jan-22	SUP-Summit Sales Llp	36ACQFS2044C1Z7	PUR/10416	21164	28-Dec-21	34336.92	3090.32	3090.32	ITC found in DEC-21 return	6,181	
27-Jan-22	SUP-Summit Sales Llp	36ACQFS2044C1Z7	PUR/10417	21320	04-Jan-22	15876.00	1428.84	1428.84	supplier not filed 3B on or before due date	-	2
27-Jan-22	SUP-Summit Sales Llp	36ACQFS2044C1Z7	PUR/10418	21643	21-Jan-22	9095.00	818.55	818.55	supplier not filed 3B on or before due date	-	1
27-Jan-22	SUP-Summit Sales Llp	36ACQFS2044C1Z7	PUR/10419	21645	21-Jan-22	7050.00	634.50	634.50	supplier not filed 3B on or before due date	-	1
27-Jan-22	SUP-Summit Sales Llp	36ACQFS2044C1Z7	PUR/10420	21640	21-Jan-22	7450.00	670.50	670.50	supplier not filed 3B on or before due date	-	1

Name of the client: Vista Homes							
GSTIN	36AAGFV2068P1ZJ						
Period:	Jan'22						
Sheet name:	issues						

Issues relating to current filing period:								
S.No.	Period	Description	Status	Taxable value	IGST	CGST	SGST	H&A Remarks
1	Jan'22	There are vendors who haven't filed their GSTR-3B but filed GSTR 1	open	14,96,587	-	1,34,088	1,34,088	Please follow up with the vendors as that Input Tax Credit will not be reflecting in GSTR-2B
2	Jan'22	There are vendors who haven't filed their both GSTR-1 & GSTR 3B	open	17,521	-	667	667	Please follow up with the vendors as that Input Tax Credit will not be reflecting in GSTR-2B
3	Jan'22	Difference in ITC as per GSTR-3B and GSTR-2B (excess in GSTR-3B)	open	NA	-	44,258	44,258	Kindly follow up with vendors as it may lead to reversal of ITC along with interest
4	Jan'22	Difference of Credit balances of E-Credit vs BoAs	open	NA	-	-6,00,110	-6,00,110	Kindly reconcile and pass necessary entries in BoAs.
5	Jan'22	RCM payable and ITC entries are not passed in BOA	open	NA	-	-	-	IT is suggested to pass necessary entries in the BoA

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	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 workings of the return				
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 workings like sale of assets etc				