

Vista Homes GST Calculation for the month of FEB-22.xlsxGSTR3B Monthly Statement

Company Name		Vista Homes					
Project name		Vista Homes					
For month of		Feb-22					
S. No.	Item	Formula	Taxable Value	P IGST	Q CGST	R SGST	S=P+Q+R Total
A	ITC available from earlier periods		-	-	3,67,298	3,67,298	7,34,595
B	ITC being claimed for current period		-	-	33,113	33,113	66,226
C	ITC (Ineligible)		-	-	-	-	-
D	ITC for RCM - current period		18,200	-	1,638	1,638	3,276
E	ITC for RCM (ineligible)		-	-	-	-	-
F	Net ITC	A+B-C+D-E	18,200	-	4,02,049	4,02,049	8,04,097
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	-	-	4,02,049	4,02,049	8,04,097
N	ITC available on portal		-	-	3,73,806	3,73,806	7,47,612
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>Rajyalaxmi</i>	<i>[Signature]</i>	Audit Report Enclosed			
Date		21/3/22					
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 (Talked with Books)					

Name of the client		Vista Homes							
GSTIN		36AAGFV2068P1ZJ							
Period:		Feb'22							
Sheet name:		issues							
Issues relating to current filing period:									
S.No.	Period	Description	Status	Taxable value	IGST	CGST	SGST	H&A Remarks	
1	Feb'22	Difference in Input Tax Credit as per BoA and GSTR-3B (excess in BoA)	open		-	50	50	Kindly reconcile and pass necessary entries in BoAs.	
2	Feb'22	There are vendors who haven't filed their GSTR-3B but filed GSTR 1	open	14,82,882	-	1,32,919	1,32,919	Please follow up with the vendors as that Input Tax Credit will not be reflecting in GSTR-2B	
3	Feb'22	There are vendors who haven't filed their both GSTR-1 & GSTR 3B	open	555	-	50	50	Please follow up with the vendors as that Input Tax Credit will not be reflecting in GSTR-2B	
4	Feb'22	Difference in ITC as per GSTR-3B and GSTR-2B (short in GSTR-3B)	open	NA	-	-19,318	-19,318	Kindly reconcile with GSTR-2B so that Input Tax Credit is not missed to be availed	
5	Feb'22	Difference of Credit balances of E-Credit vs BoAs	open	NA	-	-11,767	-11,767	Kindly reconcile and pass necessary entries in BoAs.	
6	Feb'22	Exempt inward supplies are not identifiable from BoA	open	-1,47,536				Kindly provide a proper disclosure in BoA	
7	Feb'22	Non-GST inward supplies are not disclosed in GSTR-3B	open	2,767				Kindly consider this figure at the time of filing of return	
Note: We have not verified the correctness of inward exempt, composition and Nil rated supply									
Work done:									
S.No.	Period	Work done	Description of the work done						
1	Feb'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	Feb'22	Verified exempt supplies	Identified the exempt supplies in trial balance matched with the workings provided by the client						
3	Feb'22	Place of supply for the outward invoices	The PoS would be the location of the immovable property which is located in TS.						
4	Feb'22	RCM entries	Verified the trial balance and not found any RCM applicable inward invoices						
5	Feb'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	Feb'22	chargability of taxes	Ensured that appropriate tax was collected based on the nature of supply.						
7	Feb'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						

Vista Homes
M G Road, Ranigunj
Secunderabad

GSTR-3B

1-Feb-22 to 28-Feb-22

GSTIN/UIN : 36AAGFV2068P1ZJ

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1-Feb-22 to 28-Feb-22

Particulars		Voucher Count				
Total Vouchers		143				
Included in Return		57				
Participating in return tables	57					
No direct implication in return tables	0					
Not relevant in this Return		86				
Uncertain Transactions (Corrections needed)		0				
P a r t i c u l a r s	Taxable Amount	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
Inward Supplies						
Local Purchase	3,42,013.84		16,818.71	16,818.71		33,637.42
Taxable	1,94,477.84		16,818.71	16,818.71		33,637.42
Exempted	1,47,536.00					
Reverse Charge Supplies	18,200.00		1,638.00	1,638.00		3,276.00
Total Inward Supplies	3,60,213.84		18,456.71	18,456.71		36,913.42
Total Input Tax Credit	3,42,013.84		16,818.71	16,818.71		33,637.42

Vista Homes
M G Road, Ranigunj
Secunderabad

GSTR-3B - Voucher Register
1-Feb-22 to 28-Feb-22

Vouchers of : Purchase From Unregistered Dealer - Taxable Page 1
1-Feb-22 to 28-Feb-22

Date	Particulars	GSTIN/UIN	Vch Type	Vch No.	Taxable Amount	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
4-Feb-22	SP-Expert Security Guards		Journal	JOU/10804	18,200.00		1,638.00	1,638.00		3,276.00
	Grand Total				18,200.00		1,638.00	1,638.00		3,276.00

Vista Homes
M G Road, Ranigunj
Secunderabad

GSTR-3B - Voucher Register

1-Feb-22 to 28-Feb-22

Vouchers of : Purchase Taxable

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1-Feb-22 to 28-Feb-22

Date	Particulars	GSTIN/UIN	Vch Type	Vch No.	Invoice No.	Invoice Date	Taxable Amount	Eligible Central Tax Amount	Eligible State Tax Amount	Eligible Cess Amount	Total Eligible Tax Amount
2-Feb-22	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z1	Purchase	PUR/10434	36ACQFS2044C1Z1	31-Jan-22	313.75	28.24	28.24		56.48
3-Feb-22	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z1	Purchase	PUR/10435	36ACQFS2044C1Z1	31-Jan-22	60.00	5.40	5.40		10.80
3-Feb-22	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z1	Purchase	PUR/10436	36ACQFS2044C1Z1	31-Jan-22	10,899.00	980.91	980.91		1,961.82
7-Feb-22	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z1	Debit Note	DN/10003			(-16,600.00)	(-1594.00)	(-1594.00)		(-1,188.00)
8-Feb-22	SP-Summit Sales LLP Common Expenses	36ACQFS2044C1Z1	Purchase	PUR/10438	36ACQFS2044C1Z1	31-Jan-22	2,781.00	250.29	250.29		500.58
8-Feb-22	SUP-Summit Sales LLP	36ACQFS2044C1Z1	Purchase	PUR/10439	36ACQFS2044C1Z1	2-Feb-22	1,246.00	112.14	112.14		224.28
9-Feb-22	SUP-Summit Sales LLP	36ACQFS2044C1Z1	Purchase	PUR/10440	36ACQFS2044C1Z1	3-Feb-22	330.00	29.70	29.70		59.40
9-Feb-22	SUP-Summit Sales LLP	36ACQFS2044C1Z1	Purchase	PUR/10441	36ACQFS2044C1Z1	3-Feb-22	9,564.00	860.76	860.76		1,721.52
9-Feb-22	SUP-MK Mobiles Pvt Ltd	36AAGCM5081L1Z3	Purchase	PUR/10442	36AAGCM5081L1Z3	3-Feb-22	25,423.70	2,288.13	2,288.13		4,576.26
11-Feb-22	SP- Hiregange Associates	36AACFH8197H1Z0	Purchase	PUR/10443	36AACFH8197H1Z0	2-Feb-22	5,000.00	450.00	450.00		900.00
11-Feb-22	SP- Hiregange Associates	36AACFH8197H1Z0	Purchase	PUR/10444	36AACFH8197H1Z0	2-Feb-22	5,000.00	450.00	450.00		900.00
11-Feb-22	SP-Varna Media	36ALPPK8881P1ZW	Purchase	PUR/10445	36ALPPK8881P1ZW	2-Jan-22	9,720.00	243.00	243.00		486.00
12-Feb-22	SUP-Summit Sales LLP	36ACQFS2044C1Z1	Purchase	PUR/10446	36ACQFS2044C1Z1	2-Feb-22	4,170.00	375.30	375.30		750.60
16-Feb-22	SUP-Summit Sales LLP	36ACQFS2044C1Z1	Purchase	PUR/10447	36ACQFS2044C1Z1	2-Feb-22	5,400.00	486.00	486.00		972.00
16-Feb-22	SUP-Summit Sales LLP	36ACQFS2044C1Z1	Purchase	PUR/10448	36ACQFS2044C1Z1	2-Feb-22	1,750.00	105.00	105.00		210.00
16-Feb-22	SP-Social DNA	36AJNPM8876F1ZN	Purchase	PUR/10450	36AJNPM8876F1ZN	2-Feb-22	16,381.18	1,474.31	1,474.31		2,948.62
16-Feb-22	SUP-Sri Ambe Electricals	36AAZPL0425H1Z1	Purchase	PUR/10451	36AAZPL0425H1Z1	2-Feb-22	1,700.00	153.00	153.00		306.00
16-Feb-22	SUP-Summit Sales LLP	36ACQFS2044C1Z1	Purchase	PUR/10452	36ACQFS2044C1Z1	2-Feb-22	1,400.00	126.00	126.00		252.00
19-Feb-22	SUP-Anisha Associates	36ABTPV3594Q1Z8	Purchase	PUR/10453	36ABTPV3594Q1Z8	2-Feb-22	508.00	45.72	45.72		91.44
23-Feb-22	SUP-Praful Sanitary	36ACWPG4864A1Z3	Purchase	PUR/10454	36ACWPG4864A1Z3	8-Feb-22	639.21	57.53	57.53		115.06
23-Feb-22	SUP-Summit Sales LLP	36ACQFS2044C1Z1	Purchase	PUR/10455	36ACQFS2044C1Z1	17-Feb-22	38,388.00	3,454.92	3,454.92		6,909.84
23-Feb-22	SUP-Summit Sales LLP	36ACQFS2044C1Z1	Purchase	PUR/10456	36ACQFS2044C1Z1	18-Feb-22	14,900.00	1,341.00	1,341.00		2,682.00
23-Feb-22	SUP-Summit Sales LLP	36ACQFS2044C1Z1	Purchase	PUR/10457	36ACQFS2044C1Z1	15-Feb-22	504.00	45.36	45.36		90.72
28-Feb-22	SP- Hiregange Associates	36AACFH8197H1Z0	Purchase	PUR/10458	36AACFH8197H1Z0	2-Feb-22	40,000.00	3,600.00	3,600.00		7,200.00
28-Feb-22	SP- Hiregange Associates	36AACFH8197H1Z0	Purchase	PUR/10459	36AACFH8197H1Z0	2-Feb-22	5,000.00	450.00	450.00		900.00
Grand Total							1,94,477.84	16,818.71	16,818.71		33,637.42

Vista_2B Reconciliation Statement_Feb-2022

Vista Homes
M G Road, Rangunji, Secunderabad
GSTR-2B Reconciliation Statement
1-Feb-22 to 28-Feb-22

Vouchers of:		Purchase Taxable		Invoice		Taxable		Eligible		Eligible		Remarks		TTC Aailed		TTC Pending	
Date	Particulars	GSTIN/UN	Invoice No.	Invoice Date	Amount	CGST	SGST	CGST	SGST	CGST	SGST			In Feb-22	In Feb-22	In Feb-22	In Feb-22
02-Feb-22	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	SSLOG71-22/1179	31-Jan-22	314	28	28	28	28	28	28	28	28	56	56	-	-
03-Feb-22	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	SSLOG71-22/1179	31-Jan-22	60	5	5	5	5	5	5	5	5	11	11	-	-
03-Feb-22	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	SSLOG71-22/1149	31-Jan-22	10,899	981	981	981	981	981	981	981	981	1,962	1,962	-	-
07-Feb-22	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	SSCOM21-22/10225	31-Jan-22	2,781	250	250	250	250	250	250	250	250	501	501	-	-
08-Feb-22	SP-Summit Sales LLP Common Expe	36ACQFS2044C1Z7	21825	02-Feb-22	1,246	112	112	112	112	112	112	112	112	224	224	-	-
09-Feb-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	21885	03-Feb-22	9,564	861	861	861	861	861	861	861	861	1,722	1,722	-	-
09-Feb-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	21885	03-Feb-22	9,564	861	861	861	861	861	861	861	861	1,722	1,722	-	-
11-Feb-22	SP-Hiregange Associates	36AACFH8197H1Z0	01496H/21-22GST	09-Dec-21	25,424	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	4,576	4,576	-	-
11-Feb-22	SP-Hiregange Associates	36AACFH8197H1Z0	01738H/21-22GST	29-Dec-21	5,000	450	450	450	450	450	450	450	450	900	900	-	-
11-Feb-22	SP-Yarna Media	36ALPPK881PIZW	2179	22-Jan-22	9,720	843	843	843	843	843	843	843	843	1,686	1,686	-	-
12-Feb-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	21932	05-Feb-22	4,170	375	375	375	375	375	375	375	375	751	751	-	-
16-Feb-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	21211	04-Jan-22	5,400	486	486	486	486	486	486	486	486	972	972	-	-
16-Feb-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	21163	28-Dec-21	1,750	105	105	105	105	105	105	105	105	210	210	-	-
16-Feb-22	SP-Social DNA	36AJPM8876F1Z0	401	02-Feb-22	16,381	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	2,949	2,949	-	-
16-Feb-22	SUP-Sri Ambe Electricals	36AAZPL045H1ZH	1414	05-Feb-22	1,700	153	153	153	153	153	153	153	153	306	306	-	-
16-Feb-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	21933	05-Feb-22	1,400	126	126	126	126	126	126	126	126	252	252	-	-
19-Feb-22	SUP-Anisha Associates	36ABTPV3594Q1Z8	315	12-Feb-22	508	46	46	46	46	46	46	46	46	91	91	-	-
23-Feb-22	SUP-Pratful Sanitary	PS21-22/1031	22137	08-Feb-22	639	58	58	58	58	58	58	58	58	115	115	-	-
23-Feb-22	SUP-Summit Sales LLP	36ACQFS2044C1ZG	22137	17-Feb-22	38,188	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	6,910	6,910	-	-
23-Feb-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	22177	18-Feb-22	14,900	1,341	1,341	1,341	1,341	1,341	1,341	1,341	1,341	2,682	2,682	-	-
28-Feb-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	22104	15-Feb-22	504	45	45	45	45	45	45	45	45	91	91	-	-
28-Feb-22	SP-Hiregange Associates	36AACFH8197H1Z0	01936H/21-22GST	24-Feb-22	40,000	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	7,200	7,200	-	-
28-Feb-22	SP-Hiregange Associates	36AACFH8197H1Z0	01996H/21-22GST	26-Feb-22	5,000	450	450	450	450	450	450	450	450	900	900	-	-
Grand Total					1,94,478	16,819	16,819	16,819	16,819	16,819	16,819	16,819	16,819	30,689	30,689	1,949	1,949
TTC Carried forwards for the month of JAN-2022																	
13-Jan-22	SUP-Mehra & Modi Realty Kowkur L	36ABFLM7631F1Z3	SAL/10068	01-Jan-22	9,000	810	810	810	810	810	810	810	810	1,620	1,620	-	-
20-Jan-22	SUP-Vivid World	36ABVPS153RD1ZB	2248	07-Jan-22	555	50	50	50	50	50	50	50	50	100	100	-	-
24-Jan-22	SUP-Ganji Venkannah & Sons	36AABFG288K1ZT	5006	07-Jan-22	2,729	246	246	246	246	246	246	246	246	491	491	-	-
24-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	21501	13-Jan-22	6,430	579	579	579	579	579	579	579	579	1,157	1,157	-	-
24-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	21499	13-Jan-22	1,161	104	104	104	104	104	104	104	104	209	209	-	-
24-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	21373	06-Jan-22	2,887	259	259	259	259	259	259	259	259	518	518	-	-
24-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	21496	13-Jan-22	2,301	207	207	207	207	207	207	207	207	414	414	-	-
24-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	21498	13-Jan-22	1,472	132	132	132	132	132	132	132	132	264	264	-	-
24-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	21497	13-Jan-22	2,688	242	242	242	242	242	242	242	242	484	484	-	-
24-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	21357	05-Jan-22	450	41	41	41	41	41	41	41	41	81	81	-	-
24-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	21369	06-Jan-22	6,972	627	627	627	627	627	627	627	627	1,255	1,255	-	-
24-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	21502	13-Jan-22	28,004	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	5,041	5,041	-	-
27-Jan-22	SUP - Modi Properties Pvt Ltd Maylin	36AABCM4761E1ZM	SAL/10204	03-Jan-22	14,000	350	350	350	350	350	350	350	350	700	700	-	-
27-Jan-22	SUP-Summit Sales LLP	36ACQFS2044C1Z7	21320	04-Jan-22	15,876	1,429	1,429	1,429	1,429	1,429	1,429	1,429	1,429	2,858	2,858	-	-

Vista_2B Reconciliation Statement_Feb-2022

Date	Particulars	GSTIN/UIN	Invoice No.	Invoice Date	Taxable Amount	Eligible CGST	Eligible SGST	Remarks	ITC Availd In Feb-22	ITC Pending In Feb-22
27-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	21643	21-Jan-22	9,095	819	819	ITC found in Feb-22 return	1,637	-
27-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	21645	21-Jan-22	7,050	635	635	ITC found in Feb-22 return	1,269	-
27-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	21640	21-Jan-22	7,450	671	671	ITC found in Feb-22 return	1,341	-
27-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	21500	13-Jan-22	17,661	1,589	1,589	ITC found in Feb-22 return	3,179	-
27-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	21642	21-Jan-22	26,700	2,403	2,403	ITC found in Feb-22 return	4,806	-
31-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	21644	21-Jan-22	333	30	30	ITC found in Feb-22 return	60	-
31-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	21736	27-Jan-22	16,434	1,479	1,479	ITC found in Feb-22 return	2,958	-
31-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	21738	27-Jan-22	1,800	162	162	ITC found in Feb-22 return	324	-
31-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	21735	27-Jan-22	19,858	1,787	1,787	ITC found in Feb-22 return	3,574	-
31-Jan-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	21744	27-Jan-22	2,340	211	211	ITC found in Feb-22 return	421	-
31-Jan-22	SUP-Gaaji Venkannah & Sons	36AABFC9288K1ZT	5146	17-Jan-22	237	21	21	ITC found in Feb-22 return	43	-
31-Jan-22	SUP-Elegant Enterprises	36AIBPK042E1ZY	BE2122-0485	18-Jan-22	1,050	95	95	ITC found in Feb-22 return	-	189
31-Jan-22	SUP-Vivid World	36AVTFS1538D1ZB	2280	22-Jan-22	555	50	50	-	-	100
Grand Total					2,10,088	17,963	17,963	0.00	35,536	389

ITC CAN AVAIL FOR THE MONTH OF JAN-2022

ITC CARRIED FORWARD FOR COMING MONTHS (OR) PENDING

66,227

33,113

List of suppliers ITC pending for the month of Jan-22

189 Ramesh Electricals

397

List of suppliers filed Jan-22 ITC but bills not received in our books in Jan-22

200 SUP-Vivid World

Total

389

397

List of suppliers ITC pending for the month of Feb-22

2,949 SSLLP Logistics

2,120

List of suppliers filed Jan-22 ITC but bills not received in our books in Feb-22

V Green Media Pvt Ltd

2,120

Total

2,949

2,120