

LG Malakpet GST January 23 Monthly Statement 02-02-2023 Ver4
GSTR3B Monthly Statement

Company Name		Modi Realty LG Malakpet LLP					
Project name							
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		-	-	8,676	8,676	17,352
B	ITC being claimed for current period		10,000	-	900	900	1,800
C	ITC (Ineligible)		-	-	-	-	-
D	ITC for RCM - current period		-	-	-	-	-
E	ITC for RCM (ineligible)		-	-	-	-	-
F	Net ITC	A+B-C+D-E	10,000	-	9,576	9,576	19,152
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						-
M	ITC available for next month	F-G-H		-	9,576	9,576	19,152
N	ITC available on portal			-	9,495	9,495	18,990
Payment details							
Challan No							
Amount paid							
Approved		Accountant	Manager	Consultant		MD	
Sign		<i>E. Maabdi</i>	<i>[Signature]</i>	<i>Audit Report Enclosed</i>		<i>[Signature]</i>	
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.							

APPROVED BY
02 MAR 2023
M. JAYA PRAKASH
Sr. Manager Accounts

APPROVED BY
02 MAR 2023
SOHAM MODI
MANAGING DIRECTOR

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

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

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1-Jan-23 to 31-Jan-23

GSTIN/UIN :

Particulars	Voucher Count
Total Vouchers	9
Included in Return	2
<i>Participating in return tables</i>	2
<i>No direct implication in return tables</i>	0
Not relevant in this Return	7
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	10,000.00		900.00	900.00		1,800.00
Taxable	10,000.00		900.00	900.00		1,800.00
Purchase Taxable	10,000.00		900.00	900.00		1,800.00
<i>Purchase Taxable @ 18%</i>	<i>10,000.00</i>		<i>900.00</i>	<i>900.00</i>		<i>1,800.00</i>
Total Inward Supplies	10,000.00		900.00	900.00		1,800.00
Total Input Tax Credit	10,000.00		900.00	900.00		1,800.00

January 2023

GSTIN of the Party	Name of the Party	As per Tally			As per GSTR 2B			Difference			Remarks
		Taxable Value	IGST	CGST	Taxable Value	IGST	CGST	Taxable Value	IGST	CGST	
36AACFH8197H1Z0	HIREGANGE & ASSOCIATES LLP	5,000	-	450	450	-	-	5,000	-	450	Bill Received in January 2023 & 3B filed in November 2022
36AACFH8197H1Z0	HIREGANGE & ASSOCIATES LLP	5,000	-	450	450	-	-	5,000	-	450	Bill Received in January 2023 & 3B filed in October 2022
	Sub Total	10,000	-	900	900	-	-	10,000	-	900	
GSTIN of the Party	Name of the Party	Taxable Value	IGST	CGST	Taxable Value	IGST	CGST	Taxable Value	IGST	CGST	SGST
36AACFH8197H1Z0	HIREGANGE & ASSOCIATES LLP	-	-	-	5,000	-	450	-5,000	-	-450	Bill Not Received
	Sub Total	-	-	-	5,000	-	450	-5,000	-	-450	
	Total	10,000	-	900	900	-	450	5,000	-	450	
		-	-	-	-	-	-	-	-	-	RCM Input
		-	-	-	-	-	-	-	-	-	Total ITC
Pending December 2022											
GSTIN of the Party	Name of the Party	Taxable Value	IGST	CGST	Taxable Value	IGST	CGST	Taxable Value	IGST	CGST	SGST
36AACFH8197H1Z0	HIREGANGE & ASSOCIATES LLP	-	-	-	5,000	-	450	5,000	-	450	Bill Not Received
	Sub Total	10,000	-	900	900	-	450	5,000	-	450	
Pending November 2022											
GSTIN of the Party	Name of the Party	Taxable Value	IGST	CGST	Taxable Value	IGST	CGST	Taxable Value	IGST	CGST	SGST
36AACFH8197H1Z0	HIREGANGE & ASSOCIATES LLP	-	-	-	5,000	-	450	-5,000	-	-450	Bill Received in January 2023 & 3B filed in November 2022
	Sub Total	-	-	-	5,000	-	450	-5,000	-	-450	
Pending October 2022											
GSTIN of the Party	Name of the Party	Taxable Value	IGST	CGST	Taxable Value	IGST	CGST	Taxable Value	IGST	CGST	SGST
36AACFH8197H1Z0	HIREGANGE & ASSOCIATES LLP	-	-	-	5,000	-	450	-5,000	-	-450	Bill Received in January 2023 & 3B filed in October 2022
	Sub Total	-	-	-	5,000	-	450	-5,000	-	-450	

Name of the client:	MODI REALTY LG MALAKPET LLP
Period:	Jan'23
Sheet name:	Issues

I Current month Issues

S.No.	Period	Description	Status	Taxable va	IGST	CGST	SGST	Client Com H&A Remarks
Outward								
1	Jan'23	Closing balance of ITC in BOA not matching with E -credit ledger	Open		-	(81)	(81)	Need to pass necessary journal entries in BOA

II Work done:

S.No.	Period	Work done	Description of the work done
1	Jan'23	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'23	Verified exempt supplies	Identified the exempt supplies in trial balance matched with the workings provided by the client
3	Jan'23	Place of supply for the outward invoices	The PoS would be the location of the immovable property which is located in TS.
4	Jan'23	RCM entries	Verified the trial balance and not found any RCM applicable inward invoices
5	Jan'23	Inward exempt and non- GST supplies	Identified the inward exempt and non-GST supplies from the trial balance and noted the same in the
6	Jan'23	chargability of taxes	Ensured that appropriate tax was collected based on the nature of supply.
7	Jan'23	Verification of the trial balance	Trial balance was verified to identify whether any outward supplies are made in excess of shown in the
8	Jan'23	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	Jan'23	Whether any cancellation charges were collected	No cancellation charges are collected