VOC_GST MAY-22 Statement_ Ver 27_30-08-22..xlsx

GSTR3B Monthly Statement

Company Name		VILLA ORCHIDS LLP					
Project name		VILLA ORCHIDS LLP					
For month of		May-22					
				P	Q	R	S=P+Q+R
S. No.	Item	Formula	Taxable Value	IGST	CGST	SGST	Total
A	ITC available from earlier periods		-	-	-	-	-
B	ITC being claimed for current period		23,784	-	2,141	2,141	4,281
C	ITC (Ineligible)		-	-	-	-	-
D	ITC for RCM - current period		-	-	-	-	-
E	ITC for RCM (ineligible)		-	-	-	-	-
F	Net ITC	A+B-C+D-E	23,784	-	2,141	2,141	4,281
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		-	2,141	2,141	4,281
N	ITC available on portal			-	-	-	-
	Payment details						
	Challan No						
	Amount paid	18,604					
	Approved	Accountant	Manager		Consultant		MD
	Sign				Audit Report Enclosed		
	Date	30/08/2022					

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
20 SEP 2022
M. JAYA PRAKASH
Sr. Manager Accounts

APPROVED BY
24 SEP 2022
SOHAM MODI
MANAGING DIRECTOR

Name of t	Villa Orchids								
GSTIN	36AANFG4817C1ZH								
Period:	May'22								
Sheet nan	Issues								
S.No.	**Period**	**Description**	**Status**	**Taxable value**	**IGST**	**CGST**	**SGST**	**Client Comments**	**H&A Remarks**
Outward supplies									
Inward supplies									
1	May'22	Short balance of ITC in BoA when compared with electronic credit ledger	open		-	13,020	13,020		Kindly pass the necessary entries
2	May'22	Purchase from unregistered dealer (SP-BPCI-ECMS) is shown as exempt inward supplier in GSTR-3B workings	open	2,830					Purchase from an unregistered dealer will not be considered as exempt inward supplier and are not required to be disclosed in GSTR-3B
4	May'22	Excess availment of ITC in GSTR-3B when compared with 2B	open		0	668	668		ITC should be availed as per GSTR-2B. Excess availment would lead to reversal along with interest @18%
others									
3	May'22	List of vendors filing GSTR-1 but filing GSTR-3B	open	23,433	0	2,109	2,109		Kindly follow up with the vendor

Previous month issues

S.No.	**Period**	**Description**	**Status**	**Taxable value**	**IGST**	**CGST**	**SGST**	**Client Comments**	**H&A Remarks**
Outward supplies									
1	Apr'22	Output tax ledger contains the credit balance	open			4,76,966	4,76,966		Payment entries are required to be passed in BoA, Therefore kindly pass the payment entries.
Inward supplies									
1	Apr'22	Diesel expense were disclosed as exempt inward supplies in GSTR-3B workings instead of under non-GST supplies	open	2,779					Kindly disclose Diesel expense as non-GST inward supplies in GSTR-3B

2	Apr'22	RCM needs to paid on payment made to advocate (Manne Hari Babu)	open	50,000		4,500	4,500		RCM is required to be discharged. Late payment would lead to interest payment
3	Apr'22	Clarification regarding the nature of expense-OE misc services Whether RCM applicable?	open	10000		900	900		In case if this fees is paid for services from advocate-RCM will be required to be discharged @18%
4	Apr'22	Short balance of ITC in BoA when compared with electronic credit ledger	open		-	13,200	13,200		kindly pass the necessary entries
5	Apr'22	Short availment of ITC in GSTR-3B when compared with 2B	open		0	-464	-464		Kindly record the expense in BoA and avail ITC as per GSTR-2B

Work done

S.No.	Period	Work done	Open
1	May'22	No outwards supplies in the month	Identified the incomes in trial balance and matched the same with the outward invoices provided by the client
2	May'22	Verified exempt supplies	Identified the exempt supplies in trial balance matched with the workings provided by the client
3	May'22	Place of supply for the outward invoices	The place of supply would be the location of the immovable property
4	May'22	Time of supply for the outward invoices	The ToS would be the earlier of the date of invoice or receipt of amount. The same is verified
5	May'22	ITC as per GSTR-2A vs. GSTR-3B	The GSTR-2A report was downloaded from the portal and verified invoice wise details of the inward invoices
6	May'22	Inward exempt and non- GST supplies	client
7	May'22	Return filing status	Verified return filing status
8	May'22	Reconciliation of the taxable values, taxes paid, ITC etc were verified	The reconciliation were made by comparing the books of accounts and the return workings
9	May'22	Verification of the tally	Tally was verified to identify whether any outward supplies are made in excess of shown in the workings like sale of assets etc

Villa Orchids LLP (22-23)
MG Road, Ranigunj
Secunderabad

GSTR-3B
1-May-22 to 31-May-22

GSTIN/UIN : 36AANFG4817C1ZH

1-May-22 to 31-May-22

Particulars		Voucher Count
Total Vouchers		38
Included in Return		5
Participating in return tables	*5*	
No direct implication in return tables	*0*	
Not relevant in this Return		33
Uncertain Transactions (Corrections needed)		0

Particulars	Taxable Amount	Tax Amount
Inward Supplies		
Local Purchase	**26,614.15**	**4,281.14**
Taxable	***23,784.15***	***4,281.14***
Exempted	***2,830.00***	
Total Inward Supplies	**26,614.15**	**4,281.14**
Total Input Tax Credit	**26,614.15**	**4,281.14**

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MG Road, Ranigunj
Secunderabad

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

Vouchers of : **Purchase Taxable** **1-May-22 to 31-May-22**

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
19-May-22	SP-Hiregange & Associates	36AACFH8197H1Z0	Purchase	PUR/10003	HYD/148/22-23	29-Apr-22	5,000.00		450.00	450.00		900.00
19-May-22	SUP-Summit Sales Llp	36ACQFS2044C1Z7	Purchase	PUR/10004	23386	29-Apr-22	10,696.00		962.64	962.64		1,925.28
19-May-22	SUP-Summit Sales Llp	36ACQFS2044C1Z7	Purchase	PUR/10005	23471	6-May-22	3,048.15		274.33	274.33		548.66
24-May-22	SUP-Summit Sales Llp	36ACQFS2044C1Z7	Purchase	PUR/10006	23473	6-May-22	5,040.00		453.60	453.60		907.20
	Grand Total						**23,784.15**		**2,140.57**	**2,140.57**		**4,281.14**