

VOC_GST AUG-22 Statement_Ver 30_19-09-22..xlsx
GSTR3B Monthly Statement

Company Name		VILLA ORCHIDS LLP					
Project name		VILLA ORCHIDS LLP					
For month of		Aug-22					
S. No.	Item	Formula	Taxable Value	P IGST	Q CGST	R SGST	S=P+Q+R Total
A	ITC available from earlier periods		-	-	4,301	4,301	8,602
B	ITC being claimed for current period		4,500	-	405	405	810
C	ITC (Ineligible)		-	-	-	-	-
D	ITC for RCM - current period		-	-	-	-	-
E	ITC for RCM (ineligible)		-	-	-	-	-
F	Net ITC	A+B-C+D-E	4,500	-	4,706	4,706	9,412
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		-	4,706	4,706	9,412
N	ITC available on portal			-	-	-	-
Payment details							
Challan No							
Amount paid			12,594				
Approved	Accountant	<i>S. Senthil</i>	Manager		Consultant		MD
Sign					Audit Report Received		✓
Date		20/09/2022					
Note:	<ol style="list-style-type: none"> This form must be submitted before 10th of each month. Payment must be made on or before due date. Account for the payment in Fridays statement. Attach ledger statement and other documents for consultants review. Prepare list of ITC of supplier > 25k which are not appearing in portal. <i>(stalled)</i> 						

APPROVED BY
20 SEP 2022
M. JAYA PRAKASH
Sr. Manager Accounts

APPROVED BY
24 SEP 2022
SOHAM MODI
MANAGING DIRECTOR

Name of the client:	Villa Orchids								
Period:	Aug'22								
Sheet name:	Observations								

Issues relating to current period

S.No.	Period	Description	Status	Taxable value	IGST	CGST	SGST	Client Comments	H&A Remarks
Outward:									
ITC									
1	upto-Aug'22	Differences in ITC balances as per GSTR-2B & GSTR-3B	Open		-	1,785	1,785	We will corre in Se	ITC short availed in GSTR-3B compared to GSTR-2B
2	Aug'22	ITC claimed twice in CGST input instead of CGST & SGST input	Open		-	810	-	Corrected	It suggest to rectifiy such entry in books of accounts
3	Aug'22	Debtor having credit balance	Open	3,73,419				Interest amt receiv	Kindly provide reason for debit balance

Work done:

S.No.	Period	Work done	Description of the work done
1	Upto Jul'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 taxable income
2	Upto Jul'22	Verified exempt supplies	Identified the exempt supplies in trial balance matched with the workings provided by the client-No exempt supplies
3	Upto Jul'22	Place of supply for the outward invoices	The PoS would be the location of the immovable property which is located in TS.
4	Upto Jul'22	RCM entries	Verified the trial balance and not found any RCM applicable inward invoices
5	Upto Jul'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	Upto Jul'22	chargability of taxes	Ensured that appropriate tax was collected based on the nature of supply.
7	Upto Jul'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
8	Upto Jul'22	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	Upto Jul'22	Whether any cancellation charges were collected	No cancellation charges are collected

Goods and Services Tax - GSTR-2B (01-04-2022 to 31-08-2022)

Taxable inward supplies received from registered persons

GSTIN of supplier	Trade/Legal name of the supplier	Invoice Details			Taxable Value (₹)	Central Tax(₹)	State/UT Tax(₹)	GSTR-1/IFF/GST R-5	GSTR-1/IFF/GSTR-5 Filing Date	Remarks
		Invoice number	Invoice Date	Invoice Value(₹)						
36ACQFS2044C1Z7	SUMMIT SALES LLP	23386	29/04/2022	12,621	10,696	963	963	Apr'22	11/06/2022	Matched
36AACFH8197H1Z0	HIREGANGE & ASSOCIATES LLP	Hyd/316/22-23/	26/05/2022	6,682	5,663	510	510	May'22	11/06/2022	Matched
36ACQFS2044C1Z7	SUMMIT SALES LLP	23471	06/05/2022	3,597	3,048	274	274	May'22	16/06/2022	Matched
36ACQFS2044C1Z7	SUMMIT SALES LLP	23473	06/05/2022	5,947	5,040	454	454	May'22	16/06/2022	Matched
36ACQFS2044C1Z7	SUMMIT SALES LLP	23815	26/05/2022	15,747	13,345	1,201	1,201	May'22	16/06/2022	Matched
36AATPM6413C1Z0	AJAY MEHTA	GST/2022-23/13	11/04/2022	2,360	2,000	180	180	Apr'22	13/05/2022	Matched
36AACFH8197H1Z0	HIREGANGE & ASSOCIATES LLP	Hyd/148/22-23/	29/04/2022	5,900	5,000	450	450	Apr'22	11/05/2022	Matched
36AACFH8197H1Z0	HIREGANGE & ASSOCIATES LLP	Hyd/530/22-23/	11/07/2022	5,900	5,000	450	450	Jul'22	11/08/2022	Matched
36ASDPM5467A1ZV	Shruti Agarwal	SA2223047	21/07/2022	5,310	4,500	405	405	Jul'22	11/08/2022	Matched
A	As per Book balance 31-08-2022			64,064	54,292	4,886	4,886			
B	Bill raised by supplier but not received our books									
36AATPM6413C1Z0	AJAY MEHTA	GST/2022-23/12	10/04/2022	29,500	25,000	2,250	2,250	Jun'22	13/07/2022	Bill not received
36AAIPC0825D1ZB	M/S PRAKASH ELECTRICALS	PE/40/22-23	07/04/2022	189	160	14	14	Apr'22	10/05/2022	Bill not received
36AAJCS4517L1ZZ	STAR HEALTH AND ALLIED INSUR	36D023Y23P001393	26/07/2022	18,290	15,500	1,395	1,395	Jul'22	11/08/2022	Bill not received
										Matched
36AACFH8197H1Z0	HIREGANGE & ASSOCIATES LLP	Hyd/937/22-23/	30/08/2022	11,800	10,000	900	900	Aug'22	08/09/2022	Received in Sep 22
				59,779	50,660	4,559	4,559			
C	As per 2B balance as on 31-08-22			1,23,843	1,04,952	9,446	9,446			

VOC_Reco Books vs GSTR3B from Apr to Aug 22..xlsx

Company name :		Villa Orchids LLP								
Date :		21-09-2022								
Prepared by :		Nagamalleswar								
Sub : ITC Reconciliation Books vs GSTR3B from 01-04-2022 to 31-08-2022										
		Books			GSTR3B			Diff		
Sr no	Month	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
1	Apr-22	-	180	180	-	180	180	-	-	-
2	May-22	-	2,141	2,141	-	1,472	1,472	-	668	668
3	Jun-22	-	1,201	1,201	-	4,179	4,179	-	-2,978	-2,978
4	Jul-22	-	960	960	-	960	960	-	-	-
5	Aug-22	-	405	405	-	900	900	-	-495	-495
6	Sep-22	-	-	-	-	-	-	-	-	-
7	Oct-22	-	-	-	-	-	-	-	-	-
8	Nov-22	-	-	-	-	-	-	-	-	-
9	Dec-22	-	-	-	-	-	-	-	-	-
10	Jan-22	-	-	-	-	-	-	-	-	-
11	Feb-22	-	-	-	-	-	-	-	-	-
12	Mar-22	-	-	-	-	-	-	-	-	-
	Total	-	4,886	4,886	-	7,691	7,691	-	-2,805	-2,805

GSTR-3B - Voucher Register
 1-Apr-22 to 31-Aug-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	Total Eligible Tax Amount
30-Apr-22	SP-Ajay Mehta	36AATPM6413C1Z0	Purchase	PUR/10001	637022210	11-Apr-22	2,000.00	180.00	180.00	180.00		360.00
19-May-22	SP-Hiregange & Associates	36AAACFH8197H1Z0	Purchase	PUR/10003	H01042223	29-Apr-22	5,000.00	450.00	450.00	450.00		900.00
19-May-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	Purchase	PUR/10004	23386	29-Apr-22	10,696.00	962.64	962.64	962.64		1,925.28
19-May-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	Purchase	PUR/10005	23471	6-May-22	3,048.15	274.33	274.33	274.33		548.66
24-May-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	Purchase	PUR/10006	23473	6-May-22	5,040.00	453.60	453.60	453.60		907.20
22-Jun-22	SUP-Summit Sales Lip	36ACQFS2044C1Z7	Purchase	PUR/10007	23815	26-May-22	13,345.00	1,201.05	1,201.05	1,201.05		2,402.10
1-Jul-22	SP-Hiregange & Associates	36AAACFH8197H1Z0	Purchase	PUR/10008	H01042223	29-May-22	5,663.00	509.67	509.67	509.67		1,019.34
16-Jul-22	SP-Hiregange & Associates	36AAACFH8197H1Z0	Purchase	PUR/10009	H01042223	11-Jul-22	5,000.00	450.00	450.00	450.00		900.00
9-Aug-22	SUP-Shruti Agarwal	36ASDPM5467A1ZV	Purchase	PUR/10010	S42222AF	21-Jul-22	4,500.00	405.00	405.00	405.00		810.00
Grand Total							54,292.15	4,886.29	4,886.29	4,886.29		9,772.58

GSTIN/UIN : 36AANFG4817C1ZH

Particulars	Voucher Count
Total Vouchers	11
Included in Return	1
<i>Participating in return tables</i>	1
<i>No direct implication in return tables</i>	0
Not relevant in this Return	10
Uncertain Transactions (Corrections needed)	0

Particulars	Taxable Amount	Tax Amount
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Inward Supplies

Local Purchase	4,500.00	810.00
Taxable	4,500.00	810.00

Total Inward Supplies 4,500.00 810.00

Total Input Tax Credit 4,500.00 810.00

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

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

Vouchers of : Purchase Taxable

Date Particulars	GSTIN/UIN	Vch Type	Vch No.	Invoice No.	Taxable Amount	Eligible Central Tax Amount	Eligible State Tax Amount	Total Eligible Tax Amount
9-Aug-22 SUP-Shruti Agarwal	36ASDPM5467A1ZV	Purchase	PUR/10010	54222307	4,500.00	810.00		810.00
Grand Total					4,500.00	810.00		810.00