VOC_GST JAN-22 Statement(Revised)_ Ver 22_14-02-22..xlsx

GSTR1 Monthly Statement

Company Name		VILLA ORCHIDS LLP					
Project name		VILLA ORCHIDS LLP					
For month of		Jan-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		-	-	-	-	-
C	ITC (Ineligible)		-	-	-	-	-
D	ITC for RCM - current period		-	-	-	-	-
E	ITC for RCM (ineligible)		-	-	-	-	-
F	Net ITC	A+B-C+D-E	-	-	-	-	-
G	Outward taxable suppliers B2C		-	-	-	-	-
H	Outward taxable suppliers B2B		26,702	-	1,177	1,177	2,355
I	Net Tax Payable (without RCM)	G+H-F		-	1,177	1,177	2,355
J	RCM tax payable (in cash)		-	-	-	-	-
K	Total Tax payable	I+J		-	1,177	1,177	2,355
L	Outward exempt supplies		-		-	-	-
M	ITC available for next month	F-G-H		-	-	-	-
N	ITC available on portal			-	-	-	-
	Payment details						
	Challan No						
	Amount paid						
	Approved	Accountant	Manager		Consultant		MD
	Sign	S. [illegible]	[illegible]		GSTR1 Post Review		[illegible]
	Date	15-02-2022					

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.

APPROVED BY
15 FEB 2022
N. JAYA PRAKASH
Manager Accounts

APPROVED BY
15 FEB 2022
SOHAM MODI
MANAGING DIRECTOR

Villa Orchids LLP
MG Road, Ranigunj
Secunderabad

GSTR-1
1-Jan-22 to 31-Jan-22

GSTIN/UIN : 36AANFG4817C1ZH

1-Jan-22 to 31-Jan-22

Particulars		Voucher Count
Total Vouchers		**79**
Included in Return		2
Included in HSN/SAC Summary	*1*	
Incomplete Information in HSN/SAC Summary (Corrections needed)	*1*	
Not relevant in this Return		77
Uncertain Transactions (Corrections needed)		0

Particulars	Taxable Amount	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
Outward Supplies						
Local Sales	**26,702.00**		**1,177.28**	**1,177.28**		**2,354.56**
Taxable	***26,702.00***		***1,177.28***	***1,177.28***		***2,354.56***
Sales Taxable	26,702.00		1,177.28	1,177.28		2,354.56
Sales Taxable @ 5%	*18,860.00*		*471.50*	*471.50*		*943.00*
Sales Taxable @ 18%	*7,842.00*		*705.78*	*705.78*		*1,411.56*
Total Outward Supplies	**26,702.00**		**1,177.28**	**1,177.28**		**2,354.56**

Villa Orchids LLP
MG Road, Ranigunj
Secunderabad

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

1-Jan-22 to 31-Jan-22

Vouchers of : **Sales Taxable**

Date	Particulars	GSTIN/UIN	Vch Type	Vch No.	Taxable Amount	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount	Invoice Amount
2-Jan-22	SP-Modi Properties Pvt Ltd	36AABCM4761E1ZM	Sales	SAL/10017	7,842.00		705.78	705.78		1,411.56	9,254.00
2-Jan-22	OTHLOAN-Nilagiri Eastates	36AAHFN0766F1ZA	Sales	SAL/10018	18,860.00		471.50	471.50		943.00	19,803.00
	Grand Total				**26,702.00**		**1,177.28**	**1,177.28**		**2,354.56**	**29,057.00**

Name of t Villa Orchids
GSTIN 36AANFG4817C1ZH
Period: Jan'22
Sheet nan Issues

S.No.	Period	Description	Status	Taxable value	IGST	CGST	SGST	Client Comments	H&A Remarks
1	Apr'22 to Jan'22	Difference in Input Tax Credit as per GSTR-3B and GSTR-2B	open		-	1,82,792	1,82,792		Kindly reconcile and avail ITC.
2	Jan'22	In BoA balance of electronic cash and credit ledger is not reflecting	open		-2,923	-1,129	-1,129		Kindly pass the necessary entires
3	Jan'22	Exempt inward supplies are not disclosed in GSTR-3B	open	45,000				Disclosed	Kindly disclose in GSTR-3B
4	Jan'22	Non-GST inward supplies are not disclosed in GSTR-3B	open	12,819				Disclosed	Kindly disclose in GSTR-3B
5	Jan'22	Delay in Filing GSTR-3B	open						Kindly file the returns within the due date to avoid interest & late fees

previous month issues not addressed

S.No.	Period	Description	Status	Taxable value	IGST	CGST	SGST	Client Comments	H&A Remarks
1	Nov'21	Difference of ITC as per GSTR 2B vs GSTR 3B	Open		-	3,09,095	3,09,095		Kindly reconcile and avail ITC.
2	Oct'21	Diesel expense is not considered as Non-GST inward	Open	7,218	-	-	-		Kindly consider the same while filing the return
3	Oct'21	Income from Fixed deposits is not considered.	Open	13,542	-	-	-		Kindly consider the same while filing the return
4	Oct'21	Difference in Exempt inward supplies	Open	42,904	-	-	-		Kindly consider the same while filing the return
5	Dec'21	Difference in Exempt inward supplies as per	open	-28118.93					Only 27838 (intra-state) disclosed in 3B and inter-state 280(exempted) is not disclosed in 3B

Work done

S.No.	Period	Work done	Open
1	Jan'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	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 place of supply would be the location of the immovable property
4	Jan'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	Jan'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	Jan'22	Inward exempt and non- GST supplies	Identified the inward exempt and non-GST supplies from the trial balance and verifed the same with the report provided by the
7	Jan'22	Return filing status	Verified return filing status
8	Jan'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	Jan'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