

VOC\_GST JAN-22 Statement\_Ver 22\_26-02-22..xlsx  
GSTR3B Monthly Statement

| Company Name    |                                      | VILLA ORCHIDS LLP |                    |                          |           |           |                  |  |  |
|-----------------|--------------------------------------|-------------------|--------------------|--------------------------|-----------|-----------|------------------|--|--|
| Project name    |                                      | VILLA ORCHIDS LLP |                    |                          |           |           |                  |  |  |
| For month of    |                                      | Jan-22            |                    |                          |           |           |                  |  |  |
| S. No.          | Item                                 | Formula           | Taxable Value      | P<br>IGST                | Q<br>CGST | R<br>SGST | S=P+Q+R<br>Total |  |  |
| A               | ITC available from earlier periods   |                   | -                  | -                        | 1,794     | 1,794     | 3,588            |  |  |
| B               | ITC being claimed for current period |                   | 37,474             | -                        | 3,373     | 3,373     | 6,746            |  |  |
| C               | ITC (Ineligible)                     |                   | -                  | -                        | -         | -         | -                |  |  |
| D               | ITC for RCM - current period         |                   | -                  | -                        | -         | -         | -                |  |  |
| E               | ITC for RCM (ineligible)             |                   | -                  | -                        | -         | -         | -                |  |  |
| F               | Net ITC                              | A+B-C+D-E         | 37,474             | -                        | 5,167     | 5,167     | 10,334           |  |  |
| 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             | -                  | -                        | -         | -         | -                |  |  |
| J               | RCM tax payable (in cash)            |                   | -                  | -                        | -         | -         | -                |  |  |
| K               | Total Tax payable                    | I+J               | -                  | -                        | -         | -         | -                |  |  |
| L               | Outward exempt supplies              |                   | 57,819             | -                        | -         | -         | -                |  |  |
| M               | ITC available for next month         | F-G-H             | -                  | -                        | 3,990     | 3,990     | 7,979            |  |  |
| N               | ITC available on portal              |                   | -                  | -                        | -         | -         | -                |  |  |
| Payment details |                                      |                   |                    |                          |           |           |                  |  |  |
| Challan No      |                                      |                   |                    |                          |           |           |                  |  |  |
| Amount paid     |                                      |                   |                    |                          |           |           |                  |  |  |
| Approved        |                                      | Accountant        | Manager            | Consultant               |           | MD        |                  |  |  |
| Sign            |                                      | <i>S. Michael</i> | <i>[Signature]</i> | Audit Report<br>Enclosed |           |           |                  |  |  |
| Date            |                                      | 26/02/2022        |                    |                          |           |           |                  |  |  |

Note:

- 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. - List Enclosed (Nil)

APPROVED BY  
12 MAR 2022  
SOHAN MOODI  
MANAGING DIRECTOR

VOC\_GST JAN-22 Statement\_Ver 22\_26-02-22..xlsx  
GSTR3B Monthly Statement

| Company Name                                                                               |                                      | VILLA ORCHIDS LLP |               |              |           |           |                  |  |  |
|--------------------------------------------------------------------------------------------|--------------------------------------|-------------------|---------------|--------------|-----------|-----------|------------------|--|--|
| Project name                                                                               |                                      | VILLA ORCHIDS LLP |               |              |           |           |                  |  |  |
| For month of                                                                               |                                      | Jan-22            |               |              |           |           |                  |  |  |
| S. No.                                                                                     | Item                                 | Formula           | Taxable Value | P<br>IGST    | Q<br>CGST | R<br>SGST | S=P+Q+R<br>Total |  |  |
| A                                                                                          | ITC available from earlier periods   |                   | -             | -            | 1,794     | 1,794     | 3,588            |  |  |
| B                                                                                          | ITC being claimed for current period |                   | 96,422        | -            | 8,678     | 8,678     | 17,356           |  |  |
| C                                                                                          | ITC (Ineligible)                     |                   | -             | -            | -         | -         | -                |  |  |
| D                                                                                          | ITC for RCM - current period         |                   | -             | -            | -         | -         | -                |  |  |
| E                                                                                          | ITC for RCM (ineligible)             |                   | -             | -            | -         | -         | -                |  |  |
| F                                                                                          | Net ITC                              | A+B-C+D-E         | 96,422        | -            | 10,472    | 10,472    | 20,944           |  |  |
| 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             | -             | -            | -         | -         | -                |  |  |
| 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             | -             | -            | 9,295     | 9,295     | 18,589           |  |  |
| N                                                                                          | ITC available on portal              |                   | -             | -            | -         | -         | -                |  |  |
| Payment details                                                                            |                                      |                   |               |              |           |           |                  |  |  |
| Challan No                                                                                 |                                      |                   |               |              |           |           |                  |  |  |
| Amount paid                                                                                |                                      |                   |               |              |           |           |                  |  |  |
| Approved                                                                                   |                                      | Accountant        | Manager       | Consultant   |           | MD        |                  |  |  |
| Sign                                                                                       |                                      | <i>S.N. Suman</i> |               | Audit Report |           |           |                  |  |  |
| Date                                                                                       |                                      | 26/02/2022        |               | Enclosed     |           |           |                  |  |  |
| 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. - List Enclosed |                                      |                   |               |              |           |           |                  |  |  |

GSTIN/UIN : 36AANFG4817C1ZH

| Particulars                                   | Voucher Count |
|-----------------------------------------------|---------------|
| <b>Total Vouchers</b>                         | <b>87</b>     |
| Included in Return                            | 14            |
| <i>Participating in return tables</i>         | 14            |
| <i>No direct implication in return tables</i> | 0             |
| Not relevant in this Return                   | 73            |
| Uncertain Transactions (Corrections needed)   | 0             |

| Particulars                   | Taxable Amount   | Integrated Tax Amount | Central Tax Amount | State Tax Amount | Cess Amount | Total Tax Amount |
|-------------------------------|------------------|-----------------------|--------------------|------------------|-------------|------------------|
| <b>Outward Supplies</b>       |                  |                       |                    |                  |             |                  |
| Local Sales                   | 26,702.00        |                       | 1,177.28           | 1,177.28         |             | 2,354.56         |
| <b>Taxable</b>                | <b>26,702.00</b> |                       | <b>1,177.28</b>    | <b>1,177.28</b>  |             | <b>2,354.56</b>  |
| Sales Taxable                 | 26,702.00        |                       | 1,177.28           | 1,177.28         |             | 2,354.56         |
| <i>Sales Taxable @ 5%</i>     | 18,860.00        |                       | 471.50             | 471.50           |             | 943.00           |
| <i>Sales Taxable @ 18%</i>    | 7,842.00         |                       | 705.78             | 705.78           |             | 1,411.56         |
| <b>Total Outward Supplies</b> | <b>26,702.00</b> |                       | <b>1,177.28</b>    | <b>1,177.28</b>  |             | <b>2,354.56</b>  |
| <b>Total Liability</b>        | <b>26,702.00</b> |                       | <b>1,177.28</b>    | <b>1,177.28</b>  |             | <b>2,354.56</b>  |

|                               |                  |  |                 |                 |  |                  |
|-------------------------------|------------------|--|-----------------|-----------------|--|------------------|
| <b>Inward Supplies</b>        |                  |  |                 |                 |  |                  |
| Local Purchase                | 96,422.68        |  | 8,678.04        | 8,678.04        |  | 17,356.08        |
| <b>Taxable</b>                | <b>96,422.68</b> |  | <b>8,678.04</b> | <b>8,678.04</b> |  | <b>17,356.08</b> |
| Purchase Taxable              | 96,422.68        |  | 8,678.04        | 8,678.04        |  | 17,356.08        |
| <i>Purchase Taxable @ 18%</i> | 96,422.68        |  | 8,678.04        | 8,678.04        |  | 17,356.08        |
| <b>Total Inward Supplies</b>  | <b>96,422.68</b> |  | <b>8,678.04</b> | <b>8,678.04</b> |  | <b>17,356.08</b> |
| <b>Total Input Tax Credit</b> | <b>96,422.68</b> |  | <b>8,678.04</b> | <b>8,678.04</b> |  | <b>17,356.08</b> |

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

Page 1

Vouchers of : Purchase Taxable

1-Jan-22 to 31-Jan-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 |
|--------------------|------------------------------|-----------------|----------|-----------|----------------|--------------|------------------|--------------------------------|-----------------------------|---------------------------|----------------------|---------------------------|
| 17-Jan-22          | SP- Hiregange Associates     | 36AACFH8197H1Z0 | Purchase | PUR/10130 | 0126H1Z0-2255T | 25-Nov-21    | 5,000.00         |                                | 450.00                      | 450.00                    |                      | 900.00                    |
| 20-Jan-22          | SUP-Summit Sales Llp         | 36ACQFS2044C1Z7 | Purchase | PUR/10131 | 21167          | 28-Dec-21    | 6,717.24         |                                | 604.55                      | 604.55                    |                      | 1,209.10                  |
| 20-Jan-22          | SUP-Summit Sales Llp         | 36ACQFS2044C1Z7 | Purchase | PUR/10132 | 21277          | 31-Dec-21    | 16,272.00        |                                | 1,464.48                    | 1,464.48                  |                      | 2,928.96                  |
| 31-Jan-22          | Sup - Cosmo Durables Pvt Ltd | 36AABCC5116H1ZZ | Purchase | PUR/10133 | SEGT-774       | 20-Jan-22    | 4,484.70         |                                | 403.62                      | 403.62                    |                      | 807.24                    |
| 31-Jan-22          | SP-SLLP-Logistics            | 36ACQFS2044C1Z7 | Purchase | PUR/10134 | SSUG24-220115H | 31-Jan-22    | 14,375.00        |                                | 1,293.75                    | 1,293.75                  |                      | 2,587.50                  |
| 31-Jan-22          | SUP-Summit Sales Llp         | 36ACQFS2044C1Z7 | Purchase | PUR/10135 | 21506          | 14-Jan-22    | 4,712.40         |                                | 424.12                      | 424.12                    |                      | 848.24                    |
| 31-Jan-22          | SUP-Summit Sales Llp         | 36ACQFS2044C1Z7 | Purchase | PUR/10136 | 21533          | 18-Jan-22    | 13,280.25        |                                | 1,195.22                    | 1,195.22                  |                      | 2,390.44                  |
| 31-Jan-22          | SUP-Summit Sales Llp         | 36ACQFS2044C1Z7 | Purchase | PUR/10137 | 21737          | 27-Jan-22    | 8,518.32         |                                | 766.65                      | 766.65                    |                      | 1,533.30                  |
| 31-Jan-22          | SP-SLLP-Logistics            | 36ACQFS2044C1Z7 | Purchase | PUR/10138 | SSUG24-220115H | 31-Jan-22    | 25.00            |                                | 2.25                        | 2.25                      |                      | 4.50                      |
| 31-Jan-22          | SUP-Summit Sales Llp         | 36ACQFS2044C1Z7 | Purchase | PUR/10139 | 21539          | 18-Jan-22    | 17,878.85        |                                | 1,609.10                    | 1,609.10                  |                      | 3,218.20                  |
| 31-Jan-22          | SP-Hiregange & Associates    | 36AACFH8197H1Z0 | Purchase | PUR/10140 | 0126H1Z0-2255T | 31-Jan-22    | 5,000.00         |                                | 450.00                      | 450.00                    |                      | 900.00                    |
| 31-Jan-22          | SP-SLLP Logistics            | 36ACQFS2044C1Z7 | Purchase | PUR/10141 | SSUG24-220115H | 31-Jan-22    | 158.92           |                                | 14.30                       | 14.30                     |                      | 28.60                     |
| <b>Grand Total</b> |                              |                 |          |           |                |              | <b>96,422.68</b> |                                | <b>8,678.04</b>             | <b>8,678.04</b>           |                      | <b>17,356.08</b>          |

Villa Orchids LLP  
MG Road, Ranigunj  
Secunderabad

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

| Vouchers of : |                           | Purchase Taxable |           |                  |              |                | 1-Jan-22 to 31-Jan-22 |                     |                  |                     |
|---------------|---------------------------|------------------|-----------|------------------|--------------|----------------|-----------------------|---------------------|------------------|---------------------|
| Date          | Particulars               | GSTIN/UIN        | Vch No.   | Invoice No.      | Invoice Date | Taxable Amount | Eligible Tax Amount   | Eligible Tax Amount | Total Tax Amount | Remarks             |
| 17-Jan-22     | SP - Hiregange Associates | 36AACFH8197H1Z0  | PUR/10130 | 01261H/21-22GST  | 25-Nov-21    | 5,000          | 450                   | 450                 | 900              | Matched 1           |
| 20-Jan-22     | SUP-Summit Sales Llp      | 36ACQFS2044C1Z7  | PUR/10131 | 21167            | 28-Dec-21    | 6,717          | 605                   | 605                 | 1,209            | Matched 2           |
| 20-Jan-22     | SUP-Summit Sales Llp      | 36ACQFS2044C1Z7  | PUR/10132 | 21277            | 31-Dec-21    | 16,272         | 1,464                 | 1,464               | 2,929            | Matched 3           |
| 31-Jan-22     | Sup - Cosmo Durables P    | 36AABCC5116H1ZZ  | PUR/10133 | SEGT-774         | 20-Jan-22    | 4,485          | 404                   | 404                 | 807              | Matched 4           |
| 31-Jan-22     | SP-SLLP-Logistics         | 36ACQFS2044C1Z7  | PUR/10134 | SSLOG21-22/11154 | 31-Jan-22    | 14,375         | 1,294                 | 1,294               | 2,588            | Not reflected in 2B |
| 31-Jan-22     | SUP-Summit Sales Llp      | 36ACQFS2044C1Z7  | PUR/10135 | 21506            | 14-Jan-22    | 4,712          | 424                   | 424                 | 848              | Not reflected in 2B |
| 31-Jan-22     | SUP-Summit Sales Llp      | 36ACQFS2044C1Z7  | PUR/10136 | 21533            | 18-Jan-22    | 13,280         | 1,195                 | 1,195               | 2,390            | Not reflected in 2B |
| 31-Jan-22     | SUP-Summit Sales Llp      | 36ACQFS2044C1Z7  | PUR/10137 | 21737            | 27-Jan-22    | 8,518          | 767                   | 767                 | 1,533            | Not reflected in 2B |
| 31-Jan-22     | SP-SLLP-Logistics         | 36ACQFS2044C1Z7  | PUR/10138 | SSLOG21-22/11208 | 31-Jan-22    | 25             | 2                     | 2                   | 5                | Not reflected in 2B |
| 31-Jan-22     | SUP-Summit Sales Llp      | 36ACQFS2044C1Z7  | PUR/10139 | 21539            | 18-Jan-22    | 17,879         | 1,609                 | 1,609               | 3,218            | Not reflected in 2B |
| 31-Jan-22     | SP-Hiregange & Associate  | 36AACFH8197H1Z0  | PUR/10140 | 01737H/21-22GST  | 31-Jan-22    | 5,000          | 450                   | 450                 | 900              | Matched 5           |
| 31-Jan-22     | SP-SLLP Logistics         | 36ACQFS2044C1Z7  | PUR/10141 | SSLOG21-22/11178 | 31-Jan-22    | 159            | 14                    | 14                  | 29               | Not reflected in 2B |
| Grand Total   |                           |                  |           |                  |              | 96,423         | 8,678                 | 8,678               | 17,356           |                     |

37424/- 3323/- 3322/-

TTC Report

#

Name of Villa Orchids  
GSTIN 36AANFG4817C1ZHH  
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 entries                                         |
| 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 verified 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 |

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