

VOC_GST FEB-22 Statement_Ver 23_17-03-22..xlsx
GSTR3B Monthly Statement

S. No.	Item	Formula	Taxable Value	IGST	CGST	SGST	Total
A	ITC available from earlier periods		-	-	3,990	3,990	7,980
B	ITC being claimed for current period		12,09,105	-	1,08,805	1,08,805	2,17,610
C	ITC (Ineligible)		-	-	-	-	-
D	ITC for RCM - current period		-	-	-	-	-
E	ITC for RCM (ineligible)		-	-	-	-	-
F	Net ITC	A+B-C+D-E	12,09,105	-	1,12,795	1,12,795	2,25,590
G	Outward taxable suppliers B2C		3,60,000	-	32,400	32,400	64,800
H	Outward taxable suppliers B2B		7,10,993	-	62,763	62,763	1,25,526
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	-	-	17,632	17,632	35,264
N	ITC available on portal		-	-	-	-	-
Payment details							
Challan No							
Amount paid							
Approved			Accountant	Manager	Consultant	MD	
Sign			<i>S. Narasimhan</i>	<i>[Signature]</i>	Audit Report Enclosed		
Date			17-03-2022				

APPROVED BY
17 MAR 2022

M. JAYA PRAKASH
Sf. Manager Accounts

APPROVED BY
24 MAR 2022

SOHAM MODI
MANAGING DIRECTOR

APPROVED BY
24 MAR 2022

SOHAM MODI
MANAGING DIRECTOR

- 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.

Nil (Handled with Books)

GSTIN/UIN : 36AANFG4817C1ZH

Particulars	Voucher Count
Total Vouchers	82
Included in Return	24
<i>Participating in return tables</i>	24
<i>No direct implication in return tables</i>	0
Not relevant in this Return	58
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	10,69,645.10		95,163.47	95,163.47		1,90,326.94
Taxable	10,70,993.00		95,163.47	95,163.47		1,90,326.94
Exempted	(-)1,347.90					
Total Outward Supplies	10,69,645.10		95,163.47	95,163.47		1,90,326.94
Total Liability	10,69,645.10		95,163.47	95,163.47		1,90,326.94
Inward Supplies						
Local Purchase	12,42,977.00		1,03,770.00	1,03,770.00		2,07,540.00
Taxable	11,53,000.00		1,03,770.00	1,03,770.00		2,07,540.00
Exempted	89,977.00					
Total Inward Supplies	12,42,977.00		1,03,770.00	1,03,770.00		2,07,540.00
Total Input Tax Credit	12,42,977.00		1,03,770.00	1,03,770.00		2,07,540.00

GSTR-3B - Voucher Register
 1-Feb-22 to 28-Feb-22

Vouchers of : **Sales Taxable**

1-Feb-22 to 28-Feb-22

Date	Particulars	GSTIN/UIN	Vch Type	Vch No.	Taxable Amount	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
2-Feb-22	CUST-Villa No.48 Mrs.Swetha Kundanam		Sales	SAL/10019	3,60,000.00		32,400.00	32,400.00		64,800.00
14-Feb-22	OTHLOAN-Summit Sales Lip RMS	36ACQFS2044C1Z7	Sales	SAL/10020	375.00		33.75	33.75		67.50
14-Feb-22	OTHLOAN-Summit Sales Lip RMS	36ACQFS2044C1Z7	Sales	SAL/10021	1,51,998.00		13,679.82	13,679.82		27,359.64
14-Feb-22	OTHLOAN-Summit Sales Lip RMS	36ACQFS2044C1Z7	Sales	SAL/10022	71,639.00		6,447.51	6,447.51		12,895.02
14-Feb-22	OTHLOAN-Summit Sales Lip RMS	36ACQFS2044C1Z7	Sales	SAL/10023	71,639.00		6,447.51	6,447.51		12,895.02
14-Feb-22	OTHLOAN-Summit Sales Lip RMS	36ACQFS2044C1Z7	Sales	SAL/10024	56,823.00		5,114.07	5,114.07		10,228.14
14-Feb-22	OTHLOAN-Summit Sales Lip RMS	36ACQFS2044C1Z7	Sales	SAL/10025	56,823.00		5,114.07	5,114.07		10,228.14
14-Feb-22	OTHLOAN-Summit Sales Lip RMS	36ACQFS2044C1Z7	Sales	SAL/10026	90,472.00		8,142.48	8,142.48		16,284.96
14-Feb-22	OTHLOAN-Summit Sales Lip RMS	36ACQFS2044C1Z7	Sales	SAL/10027	90,472.00		8,142.48	8,142.48		16,284.96
14-Feb-22	OTHLOAN-Silver OAK Villas LLP Modi Housing	36ADBFS3288A2Z7	Sales	SAL/10028	18,860.00		471.50	471.50		943.00
14-Feb-22	OTHLOAN-Summit Sales Lip RMS	36ACQFS2044C1Z7	Sales	SAL/10029	13,926.00		1,253.34	1,253.34		2,506.68
14-Feb-22	OTHLOAN-Summit Sales Lip RMS	36ACQFS2044C1Z7	Sales	SAL/10030	87,966.00		7,916.94	7,916.94		15,833.88
Grand Total					10,70,993.00		95,163.47	95,163.47		1,90,326.94

GSTR-3B - Voucher Register
 1-Feb-22 to 28-Feb-22

Vouchers of : Purchase Taxable

Date	Particulars	GSTIN/UIN	Vch Type	Vch No.	Invoice No.	Invoice Date	Taxable Amount	Eligible	Eligible	Eligible	Eligible	Total
								Integra- ted Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	
11-Feb-22	SP- Hiregange Associates	36AACFH8197H1Z0	Purchase	PUR/10142	0468/20-21	29-Dec-21	5,000.00		450.00	450.00		900.00
18-Feb-22	SUP-Shruti Agarwal	36ASDPM5467A1ZV	Purchase	PUR/10146	S42122103	12-Feb-22	3,000.00		270.00	270.00		540.00
28-Feb-22	SP-Hiregange & Associates	36AACFH8197H1Z0	Purchase	PUR/10147	0468/20-21	26-Feb-22	5,000.00		450.00	450.00		900.00
28-Feb-22	SP-Hiregange & Associates	36AACFH8197H1Z0	Purchase	PUR/10148	0468/20-21	17-Feb-22	40,000.00		3,600.00	3,600.00		7,200.00
28-Feb-22	CONT-Homeline Infra	36AAHFH0688L1ZY	Purchase	PUR/10149	047120-21	24-Feb-22	1,00,000.00		9,000.00	9,000.00		18,000.00
28-Feb-22	CONT-Homeline Infra	36AAHFH0688L1ZY	Purchase	PUR/10150	046/20-21	24-Feb-22	5,00,000.00		45,000.00	45,000.00		90,000.00
28-Feb-22	CONT-Homeline Infra	36AAHFH0688L1ZY	Purchase	PUR/10151	045/20-21	24-Feb-22	5,00,000.00		45,000.00	45,000.00		90,000.00
Grand Total							11,53,000.00		1,03,770.00	1,03,770.00		2,07,540.00

Villa Orchids LLPMG Road, Ranigunj
Secunderabad**Duties & Taxes**

Group Summary

1-Apr-21 to 28-Feb-22

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
INPUT		14,23,412.94	14,22,872.94	540.00 Dr
Input CGST		7,11,706.47	7,11,436.47	270.00 Dr
Input-SGST		7,11,706.47	7,11,436.47	270.00 Dr
OUTPUT	55,02,184.16 Cr	69,44,475.22	14,07,028.44	35,262.62 Dr
Output CGST 2.5%		943.00	943.00	
Output CGST 9%	27,48,830.58 Cr	34,65,560.11	6,99,098.22	17,631.31 Dr
Output CGST RCM		3,473.00	3,473.00	
Output SGST 2.5%		943.00	943.00	
Output SGST 9%	27,53,353.58 Cr	34,70,083.11	6,99,098.22	17,631.31 Dr
Output SGST RCM		3,473.00	3,473.00	
Grand Total	55,02,184.16 Cr	83,67,888.16	28,29,901.38	35,802.62 Dr

Villa Orchids LLP
GSTR-3B - Voucher Register

1-Feb-22 to 28-Feb-22

Sub :ITC Reconciliation statement as on 28-02-2022

Date	Particulars	Invoice No.	Invoice Date	Taxable Amount	Central Tax Amount	Eligible State Tax Amount	Eligible Total	Eligible Tax Amount	Total	Remarks
Previous ITC :										
11-Feb-22	SP- Hiregange Associates	01495H/21-22GST	29-Dec-21	5,000	450	450	900	450	900	Matched
	Dec-21 ITC			5,000	450	450	900			
31-Jan-22	SP-SSLLP-Logistics	SSLLOG21-22/11154	31-Jan-22	14375.00	1293.75	1293.75	2587.50	1293.75	2587.50	Matched
31-Jan-22	SUP-Summit Sales Llp	21506	14-Jan-22	4712.40	424.12	424.12	848.24	424.12	848.24	Matched
31-Jan-22	SUP-Summit Sales Llp	21533	18-Jan-22	13280.25	1195.22	1195.22	2390.44	1195.22	2390.44	Matched
31-Jan-22	SUP-Summit Sales Llp	21737	27-Jan-22	8518.32	766.65	766.65	1533.30	766.65	1533.30	Matched
31-Jan-22	SP-SSLLP-Logistics	SSLLOG21-22/11208	31-Jan-22	25.00	2.25	2.25	4.50	2.25	4.50	Matched
31-Jan-22	SUP-Summit Sales Llp	21539	18-Jan-22	17878.85	1609.10	1609.10	3218.20	1609.10	3218.20	Matched
31-Jan-22	SP-SSLLP Logistics	SSLLOG21-22/11178	31-Jan-22	158.92	14.30	14.30	28.60	14.30	28.60	Matched
28-Feb-22	SP-Hiregange & Associates	01995H/21-22GST	26-Feb-22	5,000	450	450	900	450	900	Matched
28-Feb-22	SP-Hiregange & Associates	01823H/21-22GST	17-Feb-22	40,000	3,600	3,600	7,200	3,600	7,200	Matched
28-Feb-22	CONT-Homeline Infra	047/20-21	24-Feb-22	1,00,000	9,000	9,000	18,000	9,000	18,000	Matched
28-Feb-22	CONT-Homeline Infra	046/20-21	24-Feb-22	5,00,000	45,000	45,000	90,000	45,000	90,000	Matched
28-Feb-22	CONT-Homeline Infra	045/20-21	24-Feb-22	5,00,000	45,000	45,000	90,000	45,000	90,000	Matched
	Matched ITC with 2B Feb-22			12,03,949	1,08,355	1,08,355	2,16,711	1,08,355	2,16,711	Matched
	This mont consumption ITC			12,08,949	1,08,805	1,08,805	2,17,611			
Bill received but not reflected in 2B										
18-Feb-22	SUP-Shruti Agarwal	SA2122103	12-Feb-22	3,000	270	270	540	270	540	Not reflected in 2E

Goods and Services Tax - GSTR-2B

Taxable inward supplies received from registered persons

GSTIN of supplier	Trade/Legal name	Invoice Details		Invoice Value Value(₹)	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							
36AAHFFH0688L1ZY	M/S HOME LINE INFRA	45	24/02/2022	5,90,000	5,00,000	45,000	45,000	Feb'22	10/03/2022	Matched
36AAHFFH0688L1ZY	M/S HOME LINE INFRA	46	24/02/2022	5,90,000	5,00,000	45,000	45,000	Feb'22	10/03/2022	Matched
36AAHFFH0688L1ZY	M/S HOME LINE INFRA	47	24/02/2022	5,90,000	5,00,000	45,000	45,000	Feb'22	10/03/2022	Matched
36ACQFS2044C1Z7	SUMMIT SALES LLP	21506	13/01/2022	5,561	4,712	424	424	Jan'22	14/02/2022	Matched
36ACQFS2044C1Z7	SUMMIT SALES LLP	21533	18/01/2022	15,671	13,280	1,195	1,195	Jan'22	14/02/2022	Matched
36ACQFS2044C1Z7	SUMMIT SALES LLP	21539	18/01/2022	21,097	17,879	1,609	1,609	Jan'22	14/02/2022	Matched
36ACQFS2044C1Z7	SUMMIT SALES LLP	21737	27/01/2022	10,052	8,518	767	767	Jan'22	14/02/2022	Matched
36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG21-22/11154	31/01/2022	16,963	14,375	1,294	1,294	Jan'22	14/02/2022	Matched
36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG21-22/11178	31/01/2022	188	159	14	14	Jan'22	14/02/2022	Matched
36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG21-22/11208	31/01/2022	30	25	2	2	Jan'22	14/02/2022	Matched
36AACHH8197H1Z0	HIREGANGE & ASSOCIAT	01823H/21-22GST	17/02/2022	47,200	40,000	3,600	3,600	Feb'22	10/03/2022	Matched
36AACHH8197H1Z0	HIREGANGE & ASSOCIAT	01995H/21-22GST	26/02/2022	5,900	5,000	450	450	Feb'22	10/03/2022	Matched
	Total			18,92,662	16,03,949	1,44,355	1,44,355			
	Less : Excess declared Homeline Infra				4,00,000	36,000	36,000			
	Total				12,03,949	1,08,355	1,08,355			
Bills taken in Mar-22										
36ACQFS2044C1Z7	SUMMIT SALES LLP	22312	25/02/2022	17,344	14,699	1,323	1,323	Feb'22	11/03/2022	Taken in Mar
36ACQFS2044C1Z7	SUMMIT SALES LLP	22313	25/02/2022	21,524	18,241	1,642	1,642	Feb'22	11/03/2022	Taken in Mar
36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG21-22/11311	28/02/2022	115	98	9	9	Feb'22	11/03/2022	Taken in Mar
Bill not received from supplier										
36AAUJFS8834L1Z6	SAI HARDWARE	SAI/21-22/0730	17/02/2022	248	210	19	19	Feb'22	09/03/2022	Bill not receiv
				39,231	33,247	2,992	2,992			

Name of the client		Villa Orchids							
GSTIN		36AANFG4817C1ZH							
Period:		Feb'22							
Sheet name:		Issues							
S.No.	Period	Description	Status	Taxable value	IGST	CGST	SGST	C H&A Remarks	
1	Apr'21 to Feb'22	Difference in Input Tax Credit as per GSTR-3B and GSTR-2B	open		-	-2,77,389	-2,77,389	Kindly reconcile and avail ITC.	
2	Feb'22	Balance in Electronic credit ledger is not matching with BoA	open		-	-4,688	-4,688	Kindly reconcile and pass the necessary entries	
3	Feb'22	Sale of old car (there is sale of two cars- one at profit of Rs 3579.95 and another for loss of Rs 4927.85)	open	3,580		322	322	Both should be seen as separate transaction and tax on profitable sale should be paid in accordance with notification No 8/2018 of CGS (rate)	
4	Feb'22	Delay in Filing GSTR-3B of Feb'22	open					Kindly file the returns within the date to avoid interest & late fees	
Work done									
S.No.	Period	Work done	Open						
1	Feb'22	No outwards supplies in the month	Identified the incomes in trial balance and matched the same with the outward invoices						
2	Feb'22	Verified exempt supplies	Identified the exempt supplies in trial balance matched with the workings provided by the client						
3	Feb'22	Place of supply for the outward invoices	The place of supply would be the location of the immovable property						
4	Feb'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	Feb'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						
6	Feb'22	Inward exempt and non- GST supplies	Identified the inward exempt and non-GST supplies from the trial balance and verified the same						
7	Feb'22	Return filing status	Verified return filing status						
8	Feb'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	Feb'22	Verification of the tally	Tally was verified to identify whether any outward supplies are made in excess of shown in the						