

Dr. NRK GST Monthly Statement 08-02-2022 Ver4_
GSTR3B Monthly Statement

Company Name		Dr. NRK Biotech Pvt. Ltd.					
Project name		Nextopolis					
For month of		Jan-22					
S. No.	Item	Formula	P Taxable Value	Q IGST	R CGST	R SGST	S=P+Q+R Total
A	ITC available from earlier periods		-	-	6,715	6,715	13,430
B	ITC being claimed for current period		20,01,337	-	1,81,616	1,81,616	3,63,233
C	ITC (Ineligible)		-	-	-	-	-
D	ITC for RCM - current period		57,800	-	5,202	5,202	10,404
E	ITC for RCM (ineligible)		-	-	-	-	-
F	Net ITC	A+B-C+D-E	20,59,137	-	1,93,533	1,93,533	3,87,067
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)		57,800	-	5,202	5,202	10,404
K	Total Tax payable	I+J	-	-	5,202	5,202	10,404
L	Outward exempt supplies		-	-	-	-	-
M	ITC available for next month	F-G-H	-	-	1,93,533	1,93,533	3,87,067
N	ITC available on portal		-	-	6,715	6,715	13,430
Payment details							
Challan No							
Amount paid							
Approved		Accountant	Manager	Consultant		MD	
Sign		<i>E. Manish</i>	<i>[Signature]</i>	<i>Audit Report Enclosed</i>			
Date							
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 (Tallied)							

APPROVED BY
- 1 MAR 2022
MOHAM MODI
MANAGING DIRECTOR

GSTIN/UIN : 36AACCD2775Q1Z3

Particulars	Voucher Count
Total Vouchers	107
Included in Return	13
<i>Participating in return tables</i>	13
<i>No direct implication in return tables</i>	0
Not relevant in this Return	94
Uncertain Transactions (Corrections needed)	0

Particulars	Taxable Amount	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
Inward Supplies						
Local Purchase	20,01,337.07		1,81,616.34	1,81,616.34		3,63,232.68
Taxable	20,01,337.07		1,81,616.34	1,81,616.34		3,63,232.68
Purchase Taxable	20,01,337.07		1,81,616.34	1,81,616.34		3,63,232.68
<i>Purchase Taxable @ 18%</i>	19,71,417.07		1,77,427.54	1,77,427.54		3,54,855.08
<i>Purchase Taxable @ 28%</i>	29,920.00		4,188.80	4,188.80		8,377.60
Reverse Charge Supplies	57,800.00		5,202.00	5,202.00		10,404.00
Purchase From Unregistered Dealer - Taxable	57,800.00		5,202.00	5,202.00		10,404.00
Total Inward Supplies	20,59,137.07		1,86,818.34	1,86,818.34		3,73,636.68
Total Input Tax Credit	20,01,337.07		1,81,616.34	1,81,616.34		3,63,232.68

Dr. NRK Biotech Pvt Ltd
M G Road, Ranigunj
Secunderabad

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

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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
8-Jan-22	MN Science & Technology Park Pvt Ltd	36AAFCS6041M1Z2	Purchase	4	MNST2122047	5-Jan-22	30,928.00		2,783.52	2,783.52		5,567.04
14-Jan-22	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	Purchase	5	SSL0G212211661	31-Dec-21	57,544.22		5,178.98	5,178.98		10,357.96
14-Jan-22	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	Purchase	6	SSL0G212211073	31-Dec-21	1,500.00		135.00	135.00		270.00
14-Jan-22	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	Purchase	7	SSL0G212211080	31-Dec-21	14,825.00		1,334.25	1,334.25		2,668.50
14-Jan-22	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	Purchase	8	SSL0G212211084	31-Dec-21	32,125.00		2,891.25	2,891.25		5,782.50
14-Jan-22	SUP-Summit Sales LLP Common Expenses	36ACQFS2044C1Z7	Purchase	9	SS03M212211011	31-Dec-21	13,085.85		1,177.73	1,177.73		2,355.46
31-Jan-22	MN Science and Technology Park Pvt Ltd	36AAFCS6041M1Z2	Purchase	10	MNST2122067	31-Jan-22	9,10,496.00		81,944.64	81,944.64		1,63,889.28
31-Jan-22	MN Science and Technology Park Pvt Ltd	36AAFCS6041M1Z2	Purchase	11	MNST2122066	31-Jan-22	9,05,913.00		81,532.17	81,532.17		1,63,064.34
31-Jan-22	SP-Hiregange & Associates LLP	36AACFH8197H1Z0	Purchase	12	0176H21220357	31-Jan-22	5,000.00		450.00	450.00		900.00
31-Jan-22	SUP-G V Research Centers Pvt Ltd	36AAHCG4562D1ZP	Purchase	13	SAL100029	31-Dec-21	7,080.00		991.20	991.20		1,982.40
31-Jan-22	SUP-G V Research Centers Pvt Ltd	36AAHCG4562D1ZP	Purchase	14	SAL100030	31-Dec-21	2,360.00		330.40	330.40		660.80
31-Jan-22	SUP-G V Research Centers Pvt Ltd	36AAHCG4562D1ZP	Purchase	15	SAL100034	31-Dec-21	20,480.00		2,867.20	2,867.20		5,734.40
Grand Total							20,01,337.07		1,81,616.34	1,81,616.34		3,63,232.68

Dr. NRK Biotech Pvt Ltd
M G Road, Ranigunj
Secunderabad

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

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Vouchers of : **Purchase From Unregistered Dealer - Taxable**

1-Jan-22 to 31-Jan-22

Date	Particulars	GSTIN/UID	Vch Type	Vch No.	Taxable Amount	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
6-Jan-22	SP-Expert Security Guards		Journal	102	57,800.00		5,202.00	5,202.00		10,404.00
	Grand Total				57,800.00		5,202.00	5,202.00		10,404.00

Dr. NRK Biotech Pvt Ltd

M G Road, Ranigunj
Secunderabad

Duties & Taxes

Group Summary

1-Jan-22 to 31-Jan-22

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
INPUT	13,429.96 Dr	3,73,636.68		3,87,066.64 Dr
<i>Input CGST</i>	6,714.98 Dr	1,86,818.34		1,93,533.32 Dr
<i>Input SGST</i>	6,714.98 Dr	1,86,818.34		1,93,533.32 Dr
GST Payable			10,404.00	10,404.00 Cr
Grand Total	13,429.96 Dr	3,73,636.68	10,404.00	3,76,662.64 Dr

Dr. NRK Biotech Pvt Ltd

M G Road, Ranigunj
Secunderabad

Profit & Loss A/c

1-Jan-22 to 31-Jan-22

Particulars		1-Jan-22 to 31-Jan-22	Particulars		1-Jan-22 to 31-Jan-22
Purchase Accounts		30,22,289.22	Indirect Incomes		0.75
Construction Material-Registered Delears	29,920.00		<i>OIE-Rounded Off</i>	0.75	
Construction Materials-Unregistered Delears	17,920.00				
Department Work	88,613.00		Nett Loss		50,05,128.32
Equipment Usage Charges	1,62,400.00				
Labour Services Unregistered	25,53,458.00				
Other Expenses	1,69,978.22				
Indirect Expenses		19,82,839.85			
Finance Charges	59,629.00				
Other Indirect Expenses	70,615.85				
Professional Services	5,000.00				
Statutory Interest & Penalties	258.00				
Park Maintenance Charges	18,47,337.00				
Total		50,05,129.07	Total		50,05,129.07

Electronic Credit ledger

GSTIN - 36AACCD2775Q1Z3

Legal Name - DR NRKBIOTECH PRIVATE LIMITED

Period: From -01/01/2022 To - 31/01/2022

Sr.No	Date	Reference No.	Tax period, if any	Description	Transaction Type [Debit (DR) / Credit (CR)]	Credit/Debit (₹)					Balance Available(₹)				
						Integrated Tax	Central Tax	State Tax	CESS	Total	Integrated Tax	Central Tax	State Tax	CESS	Total
-	-	-	-	Opening Balance	-	-	-	-	-	-	0	0	0	0	0
1	24/01/2022	AA361221646137F	Dec-21	ITC accrued through - Inputs	Credit	0	6715	6715	0	13430	0	6715	6715	0	13430
-	-	-	-	Closing Balance	-	-	-	-	-	-	0	6715	6715	0	13430

Name: Dr. NRK Biotech Pvt Ltd

GST 2B Reconciliation

January 2021-22

		As per Tally				As per GSTR 2B				Difference				Remarks
		20,01,337	-	1,81,616	1,81,616	18,82,257	-	1,70,899	1,70,899	1,19,080	-	10,717	10,717	
GSTIN of the Party	Name of the Party	Taxable Value	IGST	CGST	SGST	Taxable Value	IGST	CGST	SGST	Taxable Value	IGST	CGST	SGST	
36ACQFS2044C1Z7	SUMMIT SALES LLP Logistics	1,19,080	-	10,717	10,717	-	-	-	-	1,19,080	-	10,717	10,717	Considered in December Month
36AAFCS6041M1Z2	MN SCIENCE & TECHNOLOGY PARK PRIVATE LIMITED	18,47,337	-	1,66,260	1,66,260	18,47,337	-	1,66,260	1,66,260	-	-	-	-	
36AACFH8197H1Z0	HIREGANGE & ASSOCIATES LLP	5,000	-	450	450	5,000	-	450	450	-	-	-	-	
36AAHCG4562D1ZP	GV RESEARCH CENTERS PRIVATE LIMITED	29,920	-	4,189	4,189	29,920	-	4,189	4,189	-	-	-	-	
		-	-	-	-	-	-	-	-	-	-	-	-	
Total		20,01,337	-	1,81,616	1,81,616	18,82,257	-	1,70,899	1,70,899	1,19,080	-	10,717	10,717	

TTC
Report
with 2B
& Books

Name of the client: DR NRKBIOTECH PRIVATE LIMITED
 Period: Jan'22
 Sheet name: Issues

I Issues_Dec'21

S.No.	Period	Description	Status	Taxable va	IGST	CGST	SGST	Client Comments	H&A Remarks
1	Jan'22	ITC Differences in GSTR3B and GSTR2B			-	-1,57,398	-1,57,398		It is suggested to reconcile with 2B and avail missed out ITC if eligible.
2	Jan'22	RCM liability is calculated on House keeping services		24,160	-	2,174	2,174	On call its been clarified that this was mistakenly kept as RCM.	Kindly pass the rectification entries
3	Jan'22	GSTR-3B for the month of Jan-22 is not filed within the due date							Interest @ 18% and late fees would be attracted for late filing of returns. Kindly file the returns within the due date
4	Jan'22	RCM liability is not calculated on security services		57,800		5,202	5,202		Kindly discharge tax under RCM for security services

Audit Report

II Work done:

S.No.	Period	Work done	Description of the work done
1	Jan'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 differences were found
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 PoS would be the location of the immovable property which is located in TS.
4	Jan'22	RCM entries	Verified the trial balance and not found any RCM applicable inward invoices
5	Jan'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
6	Jan'22	chargability of taxes	Ensured that appropriate tax was collected based on the nature of supply.
7	Jan'22	Verification of the trial balance	Trial balance was verified to identify whether any outward supplies are made in excess of shown in the
8	Jan'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	Jan'22	Whether any cancellation charges were collected	No cancellation charges are collected

Form GSTR-3B

[See rule 61(5)]

Year	2021-22
Period	January

GSTIN	36AACCD2775Q1Z3
2(a). Legal name of the registered person	DR NRKBIOTECH PRIVATE LIMITED
2(b). Trade name, if any	DR NRKBIOTECH PRIVATE LIMITED
2(c). ARN	AA360122592995T
2(d). Date of ARN	09/03/2022

3.1 Details of Outward supplies and inward supplies liable to reverse charge

Nature of Supplies	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	0.00	0.00	0.00	0.00	0.00
(b) Outward taxable supplies (zero rated)	0.00	0.00	-	-	0.00
(c) Other outward supplies (nil rated, exempted)	0.00	-	-	-	-
(d) Inward supplies (liable to reverse charge)	57800.00	0.00	5202.00	5202.00	0.00
(e) Non-GST outward supplies	0.00	-	-	-	-

3.2 Out of supplies made in 3.1 (a) above, details of inter-state supplies made

Nature of Supplies	Total Taxable Value (₹)	Integrated Tax (₹)
Supplies made to Unregistered Persons	0.00	0.00
Supplies made to Composition Taxable Persons	0.00	0.00
Supplies made to UIN holders	0.00	0.00

4. Eligible ITC

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
A. ITC Available (whether in full or part)				
(1) Import of goods	0.00	0.00	0.00	0.00
(2) Import of services	0.00	0.00	0.00	0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	5202.00	5202.00	0.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	0.00	181616.00	181616.00	0.00
B. ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00
C. Net ITC available (A-B)	0.00	186818.00	186818.00	0.00
D. Ineligible ITC	0.00	0.00	0.00	0.00
(1) As per section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00

5 Values of exempt, nil-rated and non-GST inward supplies

Nature of Supplies	Inter- State supplies (₹)	Intra- State supplies (₹)
From a supplier under composition scheme, Exempt, Nil rated supply	0.00	0.00
Non GST supply	0.00	0.00

5.1 Interest and Late fee for previous tax period

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
System computed interest	-	-	-	-
Interest Paid	0.00	0.00	0.00	0.00
Late fee	-	40.00	40.00	-

6.1 Payment of tax

Description	Total Tax Payable (₹)	Tax paid through ITC (₹)				Tax paid in cash (₹)	Interest paid in cash (₹)	Late fee paid in cash (₹)
		Integrated Tax	Central Tax	State/UT Tax	Cess			
(A) Other than reverse charge								
Integrated Tax	0.00	0.00	0.00	0.00	-	0.00	0.00	-
Central Tax	0.00	0.00	0.00	-	-	0.00	0.00	40.00
State/UT Tax	0.00	0.00	-	0.00	-	0.00	0.00	40.00
Cess	0.00	-	-	-	0.00	0.00	0.00	-
(B) Reverse charge								
Integrated Tax	0.00	-	-	-	-	0.00	-	-
Central Tax	5202.00	-	-	-	-	5202.00	-	-
State/UT Tax	5202.00	-	-	-	-	5202.00	-	-
Cess	0.00	-	-	-	-	0.00	-	-

Breakup of tax liability declared (for interest computation)

Period	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
January 2022	0.00	5202.00	5202.00	0.00

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Date: 09/03/2022

Name of Authorized Signatory
JAYAPRAKASH MANGALIPALLY
Designation /Status
SR MANAGER FINANCE & ACCO