

Dr. NRK GST Monthly Statement 09-03-2022 Ver4_
GSTR3B Monthly Statement

Company Name		Dr. NRK Biotech Pvt. Ltd.					
Project name		Nextopolis					
For month of		Feb-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		-	-	1,93,533	1,93,533	3,87,066
B	ITC being claimed for current period		2,22,982	-	19,732	19,732	39,465
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	2,80,782	-	2,18,467	2,18,467	4,36,935
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		-	-	5,202	5,202	10,404
M	ITC available for next month	F-G-H	-	-	2,18,467	2,18,467	4,36,935
N	ITC available on portal		-	-	6,715	6,715	13,430
Payment details							
Challan No							
Amount paid							
Approved		Accountant	Manager	Consultant		MD	
Sign		E. Maahesh		Audit Report Enclosed			
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. — Nil (Tallied with Books)							

APPROVED BY
22 MAR 2022
M. JAY PRAKASH
Sr. Manager Accounts

APPROVED BY
23 MAR 2022
SOHAM MODI
MANAGING DIRECTOR

Name: Dr. NRK Biotech Pvt. Ltd.

GST 2B Reconciliation

February 2022

GSTIN of the Party	Name of the Party	As per Tally				As per GSTR 2B				Difference				Remarks
		Taxable Value	IGST	CGST	SGST	Taxable Value	IGST	CGST	SGST	Taxable Value	IGST	CGST	SGST	
36AACFH8197H1Z0	HIREGANGE & ASSOCIATES LLP	10,000	-	900	900	5,000	-	450	450	5,000	-	450	450	Considered in December 2021 3B
36AAFCS6041M1Z2	MN SCIENCE AND TECHNOLOGY PARK PVT LTD	30,928	-	2,784	2,784	30,928	-	2,784	2,784	-	-	-	-	Matched
36ACQFS2044C1Z7	SUMMIT SALES LLP	1,70,854	-	15,377	15,377	1,70,854	-	15,377	15,377	-	-	-	-	Matched
36AAEFM1459R1ZP	SUP-Modi Realty Mallapur LLP	11,200	-	672	672	-	-	-	-	11,200	-	672	672	Considered in December 2021 3B
	Sub Total	2,22,982	-	19,732	19,732	2,06,782	-	18,610	18,610	16,200	-	1,122	1,122	
36AABCM4761E1ZM	MODI PROPERTIES PRIVATE LIMITED	-	-	-	-	5,56,950	-	50,126	50,126	-5,56,950	-	-50,126	-50,126	Bill Not Received
	Sub Total	-	-	-	-	5,56,950	-	50,126	50,126	-5,56,950	-	-50,126	-50,126	
	Total	2,22,982	-	19,732	19,732	7,63,732	-	68,736	68,736	-5,40,750	-	-49,004	-49,004	

Name of the client:		DR NRKBIOTECH PRIVATE LIMITED						
Period:		Feb'22						
Sheet name:		Issues						
I Issues_Feb'22								
S.No.	Period	Description	Status	Taxable va IGST		CGST	SGST	H&A Remarks
1	Feb'22	Excess claim of Input Tax Credit as per GSTR-2B <i>Noted & Reconciled & Corrected</i>	Open		-	1,122	1,122	Kindly follow up with the vendors inorder to claim the Input Tax Credit - <i>Reconcile</i>
2	Feb'22	ITC on car hiring charges availed. No clarity from narration whether services taken is for transportation of goods/passengers <i>Don't avail ITC / Narration & ledger posting to be corrected</i>	Open		-	2,669	2,669	ITC on car hirecharges w.r.t goods transportation is eligible. Kindly give proper narration to avoid the dispute w.r.t ITC eligibility
3	Feb'22	Exempted inward supplies not considered in, GSTR-3B workings <i>Can be disclosed in 9 & 9C</i>	Open	31,849				Kindly disclose the same in Table 5 of GSTR-3B of Feb'22
4	Feb'22	GSTR-3B for the month of Jan'22 was filed in delay. Interest & Late fees got autopopulated in GSTR-3B of Feb'22 <i>Noted</i>	Open					Kindly file the returns within due date to avoid interest & late fees
II Work done:								
S.No.	Period	Work done	Description of the work done					
1	Feb'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	Feb'22	Verified exempt supplies	Identified the exempt supplies in trial balance matched with the workings provided by					
3	Feb'22	Place of supply for the outward invoices	The PoS would be the location of the immovable property which is located in TS.					
4	Feb'22	RCM entries	Verified the trial balance and not found any RCM applicable inward invoices					
5	Feb'22	Inward exempt and non- GST supplies	Identified the inward exempt and non-GST supplies from the trial balance and noted the					
6	Feb'22	chargability of taxes	Ensured that appropriate tax was collected based on the nature of supply.					
7	Feb'22	Verification of the trial balance	Trial balance was verified to identify whether any outward supplies are made in excess of					
8	Feb'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	Feb'22	Whether any cancellation charges were collected	No cancellation charges are collected					

Form GSTR-3B

[See rule 61(5)]

Year	2021-22
Period	February

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	AA3602225793752
2(d). Date of ARN	26/03/2022

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	68735.93	68735.93	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	50125.50	50125.50	0.00
C. Net ITC available (A-B)	0.00	23812.43	23812.43	0.00
D. Ineligible ITC				
(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	-	43.61	43.61	-
Interest Paid	0.00	43.61	43.61	0.00
Late fee	-	425.00	425.00	-

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	44.00	425.00
State/UT Tax	0.00	0.00	-	0.00	-	0.00	44.00	425.00
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 (₹)
February 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: 26/03/2022

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