

Dr. NRK GST Monthly Statement 09-04-2022 Ver4_
GSTR3B Monthly Statement

Company Name		Dr. NRK Biotech Pvt. Ltd.					
Project name		Nextopolis					
For month of		Mar-22					
				P	Q	R	S=P+Q+R
S. No.	Item	Formula	Taxable Value	IGST	CGST	SGST	Total
A	ITC available from earlier periods		-	-	2,18,468	2,18,468	4,36,936
B	ITC being claimed for current period		3,19,54,039	-	28,74,758	28,74,758	57,49,517
C	ITC (Ineligible)		-	-	-	-	-
D	ITC for RCM - current period		80,590	-	7,253	7,253	14,506
E	ITC for RCM (ineligible)		-	-	-	-	-
F	Net ITC	A+B-C+D-E	3,20,34,629	-	31,00,479	31,00,479	62,00,959
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)		80,590	-	7,253	7,253	14,506
K	Total Tax payable	I+J	-	-	7,253	7,253	14,506
L	Outward exempt supplies		-	-	-	-	-
M	ITC available for next month	F-G-H	-	-	31,00,479	31,00,479	62,00,959
N	ITC available on portal		-	-	2,17,345	2,17,345	4,34,690
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.							

APPROVED BY
12 JUL 2022
M. JAYA PRAKASH
Sr. Manager Accounts
(Matched)

APPROVED BY
13 JUL 2022
SOHAM MODI
MANAGING DIRECTOR

Particulars

Total Vouchers

		Voucher Count
Included in Return		156
<i>Participating in return tables</i>	53	53
<i>No direct implication in return tables</i>	0	
Not relevant in this Return		103
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	3,19,54,038.73		28,74,758.48	28,74,758.48		57,49,516.96
Taxable	3,19,54,038.73		28,74,758.48	28,74,758.48		57,49,516.96
Purchase Taxable	3,19,54,038.73		28,74,758.48	28,74,758.48		57,49,516.96
<i>Purchase Taxable @ 5%</i>	17,000.00		425.00	425.00		850.00
<i>Purchase Taxable @ 18%</i>	3,19,37,038.73		28,74,333.48	28,74,333.48		57,48,666.96
Reverse Charge Supplies	80,590.00		7,253.10	7,253.10		14,506.20
Purchase From Unregistered Dealer - Taxable	80,590.00		7,253.10	7,253.10		14,506.20
Total Inward Supplies	3,20,34,628.73		28,82,011.58	28,82,011.58		57,64,023.16
Total Input Tax Credit	3,19,54,038.73		28,74,758.48	28,74,758.48		57,49,516.96

Name: Dr. NRK Biotech Pvt. Ltd.

GST 2B Reconciliation

March 2022

GST 2B Reconciliation															
March 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		
36AAFC56041M1Z2	MN Science and Technology Park Pvt Ltd														
36ACQFS2044C1Z7	SUMMIT SALES LLP	30,928	-	2,784	2,784	30,928	-	2,784	2,784	-	-	-	-	-	
36AABCM4761E1ZM	MODI PROPERTIES PRIVATE LIMITED	1,86,498	-	15,680	15,680	1,86,498	-	15,680	15,680	-	-	-	-	-	Matched
36ADZPG3609B1ZK	SRI ARIHANT STEELS	1,72,741	-	15,547	15,547	1,72,741	-	15,547	15,547	-	-	-	-	-	Matched
36ADNFS2288J1ZF	SL RMC PLANT	9,00,725	-	81,065	81,065	9,00,725	-	81,065	81,065	-	-	-	-	-	Matched
		6,44,067	-	57,966	57,966	6,44,066	-	57,966	57,966	-	-	-	-	-	Matched
	Sub Total									1	-		0	0	Matched
		19,34,959	-	1,73,041	1,73,041	19,34,958	-	1,73,041	1,73,041				0	0	
36ABJFM5257F2Z2	Modi Constructions & Realtors LLP									1	-		0	0	
36AIZPG8119P1Z9	GP Buildcon Materials	3,00,00,000	-	27,00,000	27,00,000	-	-	-	-	3,00,00,000	-	27,00,000	27,00,000		
36AVTPS1528D1ZB	Vivid World	14,850	-	1,337	1,337	-	-	-	-	14,850	-	1,337	1,337		GST 3B Return Not Filled
36ASDPM5467A1ZV	Shruti Agarwal	330	-	30	30	-	-	-	-	330	-	30	30		GST 3B Return Not Filled
36AAFC7016C1ZU	KOTAK MAHINDRA GENERAL INSURANCE COMPANY LIMITED	3,900	-	351	351	-	-	-	-	3,900	-	351	351		GST 3B Return Not Filled
36BEYPC1842R1ZQ	GANESH ELECTRICAL HARDWARE PAINTS AND SANITARY	-	-	-	-	11,963	-	1,077	1,077	-11,963	-	-1,077	-1,077		GST 3B Return Not Filled
		-	-	-	-	2,850	-	257	257	-2,850	-	-257	-257		Bills not Received
	Sub Total									-2,850	-	-257	-257		Bills not Received
		3,00,19,080	-	27,01,717	27,01,717	14,813	-	1,333	1,333	3,00,04,267	-	27,00,384	27,00,384		
	Total														
		3,19,54,039	-	28,74,758	28,74,758	19,49,770	-	1,74,374	1,74,374	3,00,04,268	-	27,00,384	27,00,384		

Name DR NRKBIOTECH PRIVATE LIMITED							
Period: Mar'22							
Sheet r Issue							
GSTIN 36AACCD2775Q1Z3							
Issues_Feb'22							
S.No.	Period	Description	Taxable va IGST		CGST	SGST	H&A Remarks
1	Mar'22	Difference in Input Tax Credit as per GSTR-3B and GSTR-2B (CGST and SGST excess in GSTR-3B)(IGST excess in GSTR-2B)		(1,78,704)	26,95,718	26,95,718	Kindly follow up with the vendors as it may lead to reversal of ITC
2	Mar'22	ITC on car hiring charges availed		-	(1,334)	(1,334)	It is suggested to reverse the ITC on the same
3	Mar'22	Difference in BoA and Ecredit ledger	-	-	7,99,47,283	2,20,25,738	Kindly pass the necessary entries
4	Mar'22	Wrong entries posted in RCM in GSTR-3B in Tally	1,16,760	-	10,508	10,508	It is suggested to rectify and post the correct entries under RCM GSTR-3B data
5	Mar'22	List of vendors filing GSTR-1 but not filing GSTR-3B	4,62,395	-	40,511	40,511	If the vendors don't file GSTR-3B they cannot file GSTR-1 of the subsequent month thereby Input Tax Credit of that month will not be reflecting in GSTR-2B
6	Mar'22	List of vendors filing not filing both GSTR-1 and GSTR-3B	9,000	-	1,260	1,260	Kindly follow up with the vendor else it could lead to a reversal of ITC
Note: It was intimated to us that the intention is to lease the property and ITC is taken based on M/s. Safari Retreats case law							
Work done:							
S.No.	Period	Work done	Description of the work done				
1		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		Verified exempt supplies	Identified the exempt supplies in trial balance matched with the workings provided by the client				
3		Place of supply for the outward invoices	The PoS would be the location of the immovable property which is located in TS.				
4		RCM entries	Verified the trial balance and not found any RCM applicable inward invoices				
5		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		Chargability of taxes	Ensured that appropriate tax was collected based on the nature of supply.				
7		Verification of the trial balance	Trial balance was verified to identify whether any outward supplies are made in excess of shown in the				
8		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		Whether any cancellation charges were collected	No cancellation charges are collected				

Form GSTR-3B

[See rule 61(5)]

Year	2021-22
Period	March

1. 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	AA360322809633D
2(d). Date of ARN	06/07/2022

(Amount in ₹ for all tables)

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)	116760.00	0.00	10508.40	10508.40	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	0.00	0.00	0.00
(4) Inward supplies from ISD	0.00	10508.40	10508.40	0.00
(5) All other ITC	0.00	173491.20	173491.20	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	183999.60	183999.60	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	-	15.39	15.39	-
Interest Paid	0.00	15.39	15.39	0.00
Late fee	-	150.00	150.00	-

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	15.00	150.00
State/UT tax	0.00	0.00	-	0.00	-	0.00	15.00	150.00
Cess	0.00	-	-	-	0.00	0.00	0.00	-
(B) Reverse charge								
Integrated tax	0.00	-	-	-	-	0.00	-	-
Central tax	10508.00	-	-	-	-	10508.00	-	-
State/UT tax	10508.00	-	-	-	-	10508.00	-	-
Cess	0.00	-	-	-	-	0.00	-	-

Breakup of tax liability declared (for interest computation)

Period	Integrated tax	Central tax	State/UT tax	Cess
March 2022	0.00	10508.00	10508.00	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: 06/07/2022

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