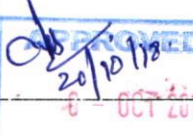


GST Computation – Approval Form

Company/firm name		SERENE CONSTRUCTIONS LLP			
From date		01.09.2018	To date		30.09.2018
Item		Total taxable value	IGST	CGST	SGST
A. ITC available from previous periods			116,448	103,820	72,320
B. ITC for the current period			62,081	56,165	56,165
C. Total ITC					
D. Outward taxable supplies		24,50,000		220,500	220,500
E. Outward supplies – nil rated /exempted					
F. Net tax payable (D – C)			(118,014)	NIL	92,015
Remarks:					
Details of amount paid :			Amount paid		
Challan no			Challan date		
Approved	Accountant	Sambasiva Rao	Srinivasa Sarma	MD	
Sign					
Date	13/10/18				

- Notes:
1. Attach relevant statements, copies of ledgers and other documents to this form.
 2. This form must be submitted on the Friday preceding the 15th of each month.
 3. Payment must be made on or before time.
 4. Account for the payment in Fridays statement.
 5. Wherever possible make payments through YES Bank.

APPROVED BY
20/10/18
OCT 2018
GREENIVASA SARMA V.V.
documents to this form

APPROVED BY
19 OCT 2018
SOHAM MODI
MANAGING DIRECTOR

Serene Contructions LLP

Output				
Particulars	Taable Value	IGST	CGST	SGST
As per Tally'Sept 2018	24,50,000	-	2,20,500	2,20,500
Add: Adjustment of FY 2017-18	-		1,17,000	1,17,000
Less: Adjustments of FY 2017-18				
Total Reported in GSTR 3B in Sept18	24,50,000	-	3,37,500	3,37,500

Remarks

Refer Point 2.5.1 in GST Audit report and verified online and

Input				
Particulars		IGST	CGST	SGST
Opening Balance ITC as per PORTAL		1,16,448	1,03,820	72,320
As per Tally'Sept 2018		62,081	56,166	56,166
Add: Adjustments of FY 2017-18				
Entries in 2A but not in Tally		-	11,529	11,529
Input Short avail in FY 2017-18		64,969	67,966	67,966
Other Input			752	752
Less: Adjustments of FY 2017-18		-	-	-
Input excess availed in FY 17 -18		-	-	-
Others		-	-	-
Total Reported in GSTR 3B in Sept18		1,27,050	1,36,413	1,36,413

refer point no.1.1 in GST audit
refer point no.1.2 in GST audit
refer point no.1.5 in GST audit

Tax payable and Set off

-2,43,498

97,267

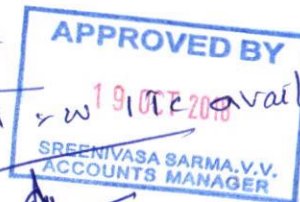
1,28,767

-1,46,231

-17,464

Balance ITC in IGST as per

Total IGST - 2,43,498
adjust in CGST - 97,267
adjusted in SGST - 1,28,767
Baln in IGST - 17,464



Prachi
19/10/18



GSTR-3B

Returns Summary

Total number of vouchers for the period	111
Included in returns	66
Not relevant for returns	45
Incomplete/Mismatch in information (to be resolved)	0

Particulars	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
Outward Supplies						
Local Sales	24,50,000.00		2,20,500.00	2,20,500.00		4,41,000.00
Taxable	24,50,000.00		2,20,500.00	2,20,500.00		4,41,000.00
Total Outward Supplies	24,50,000.00		2,20,500.00	2,20,500.00		4,41,000.00
Total Liability	24,50,000.00		2,20,500.00	2,20,500.00		4,41,000.00
Inward Supplies						
Local Purchase	6,98,121.18		56,165.67	56,165.67		1,12,331.34
Taxable	6,77,945.09		56,165.67	56,165.67		1,12,331.34
Exempted	20,176.09					
Inter State Purchases	2,21,718.76	62,081.25				62,081.25
Taxable	2,21,718.76	62,081.25				62,081.25
Reverse Charge Supplies	5,13,831.00		46,244.79	46,244.79		92,489.58
Total Inward Supplies	4,06,008.94	62,081.25	9,920.88	9,920.88		81,923.01
Total Input Tax Credit	9,19,839.94	62,081.25	56,165.67	56,165.67		1,74,412.59

Serene Constructions LLP - (18-19)

5-4-187/3&4 IInd Floor

M G Road Ranigunj

Hyderabad

CIN: AAE - 3760

Profit & Loss A/c

1-Sep-2018 to 30-Sep-2018

Particulars	1-Sep-2018 to 30-Sep-2018	Particulars	1-Sep-2018 to 30-Sep-2018
Purchase Accounts	3,77,040.25	Sales Accounts	24,50,000.00
Allowance for Construction Equip	1,88,299.00	Construction Cost at Cherlapally	15,00,000.00
Allowance for Consumables	37,714.00	Construction of Vilas/Cottages	9,50,000.00
Building Material	73,203.25		
Labour Allowances	77,824.00		
Gross Profit c/o	20,72,959.75		
	24,50,000.00		24,50,000.00
Indirect Expenses	28,968.69	Gross Profit b/f	20,72,959.75
Exempted - Expenses	20,176.09	Indirect Incomes	
Printing & Stationery	582.00		
Service Charges PO -18%	8,210.60		
Nett Profit	20,43,991.06		
Total	20,72,959.75	Total	20,72,959.75

Serene Constructions LLP - (18-19)

5-4-187/3&4 IInd Floor

M G Road Ranigunj

Hyderabad

CIN: AAE - 3760

Voucher Register

1-Sep-2018 to 30-Sep-2018

Vouchers of : Interstate Purchase Taxable

1-Sep-2018 to 30-Sep-2018

Particulars	Taxable Value	Eligible Integrated Tax Amount	Eligible Central Tax Amount	Eligible State Tax Amount	Eligible Cess Amount	Total Eligible Tax Amount
Jsw Cement Limited	2,21,718.76	62,081.25				62,081.25
Grand Total	2,21,718.76	62,081.25				62,081.25

Serene Constructions LLP - (18-19)

CIN: AAE - 3760

Voucher Register
1-Sep-2018 to 30-Sep-2018

Page 1

Vouchers of : Purchase Taxable

1-Sep-2018 to 30-Sep-2018

Particulars	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
Yes Bank Ltd	57,750.00		5,197.00	5,197.00		10,394.00
Summit Sales LLP- Logistics	8,210.60		738.95	738.95		1,477.90
Radha Krishna on A/c	9,809.00		882.81	882.81		1,765.62
T.Kurmanna on A/c	20,448.00		1,840.32	1,840.32		3,680.64
Janardhan Prasad on A/c	5,185.00		466.65	466.65		933.30
Summit Sales LLP	2,80,501.80		24,958.46	24,958.46		49,916.92
Sree Lakshmi Bricks	36,250.00		3,262.50	3,262.50		6,525.00
Sai Vishal Enterprises	18,150.00		1,633.50	1,633.50		3,267.00
Building Material Supply -David Raju on A/c	70,500.00		6,345.00	6,345.00		12,690.00
A.Ramulu on A/c	720.00		64.80	64.80		129.60
Shiv Shakti Machine Tools	3,900.00		351.00	351.00		702.00
Praful Sanitary	375.00		33.75	33.75		67.50
Y.Swetha on A/c	57,900.00		5,211.00	5,211.00		10,422.00
V.Vidyashanker on /ac	38,058.22		3,425.24	3,425.24		6,850.48
Veldi Karunakar Reddy	70,187.47		1,754.69	1,754.69		3,509.38
Grand Total	6,77,945.09		56,165.67	56,165.67		1,12,331.34

Serene Constructions LLP - (18-19)

CIN: AAE - 3760

Voucher Register
1-Sep-2018 to 30-Sep-2018

Page 1

Vouchers of : Purchase From Unregistered Dealer - Taxable		1-Sep-2018 to 30-Sep-2018				
Particulars	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
Yes Bank Ltd	45,525.00		4,097.25	4,097.25		8,194.50
Ora Yakanna on A/c	12,000.00		1,080.00	1,080.00		2,160.00
A.Raja Sekhar Reddy Material A/c	(-)5,95,356.00		(-)53,582.04	(-)53,582.04		(-)1,07,164.08
Md Khaleel on A/c	24,000.00		2,160.00	2,160.00		4,320.00
Grand Total	(-)5,13,831.00		(-)46,244.79	(-)46,244.79		(-)92,489.58

Statement of GST Calculation											
Firm / Company : SERENE CONSTRUCTIONS LLP											
Month : SEPTEMBER 2018											
Prepared By : G SANGEETHA											
Villa / Cottage No	Villa Cottage	Name of the Customer	Booking Date	Net Sale Consideration	Mile Stone Value up to 30th Aug 2018	Service Tax paid upto 30th June 2017	GST Paid Aug 18	Taxable value upto 31st Aug 2018	Taxable value for the month of Sep 2018	SGST @9%	SGST @9%
1	Villa	Mr.Syed Furqun Mehdi	23/03/2018	1,200,000	-			-	-	-	-
2	Villa	Dr.Alvia Mehdi/Mrs.Razia Bano	23/03/2018	1,200,000	-			-	-	-	-
3	Villa	Ms.Thota Priyanka/Mrs.Thota V	25/04/2018	1,000,000	-			-	-	-	-
4	Villa	T.Annavara Satya prasad/Sai Sut	18/06/2018	1,000,000	-			-	-	-	-
5	Villa	Vimala Shyam/Shyam Sunder	05/05/2018	1,000,000	-			-	-	-	-
6	Villa	P.Janardhan/P.Bharathi Devi	04/06/2018	1,000,000	-			-	-	-	-
7	Villa	Dr.Shalini Soni	29/11/2016	1,000,000	600,000	-	600,000	600,000	-	-	-
8	Villa	Lakshmi Navya	21/06/2018	1,000,000	-			-	-	-	-
9	Villa	N.Himabindu/N.Kishore kumar	18/06/2018	1,000,000	-			-	-	-	-
10	Villa	Kodali Ranjith Kumar	21/06/2018	1,000,000	-			-	-	-	-
11	Villa	Sree Laxmi	21/06/2018	1,000,000	-			-	-	-	-
12	Villa	Vengamma Pachava/Prasad rao	25/06/2018	1,000,000	-			-	-	-	-
13	Villa	Kalyan Chakravarthy	29/08/2018	-	-			-	-	-	-
14	Villa	Kalyan Chakravarthy	29/08/2018	1,000,000	-			-	-	-	-
15	Villa	Naveed Ahmed Mohammed	30/06/2018	1,000,000	-			-	-	-	-
16	Villa	Mahesh K Desai	29/06/2015	1,000,000	1,000,000	1,000,000	-	1,000,000	-	-	-
17	Villa	Vidushi Kaushik & Tushar Kaus	07/02/2016	1,000,000	1,000,000	600,000	400,000	1,000,000	-	-	-
18	Villa	VS Kishan Raj	20/08/2015	1,000,000	1,000,000	1,000,000	-	1,000,000	-	-	-
19	Villa	Mrs.Rama Reddy/Gun Reddy	08/07/2017	1,000,000	-			-	-	-	-
20	Villa	Hardik D Mehta & Tejas D Meh	14/11/2016	1,000,000	1,000,000	-	1,000,000	1,000,000	-	-	-
21	Villa	Mrs.Sandhya Rani Guddete/Mr.K	27/11/2017	1,000,000	-			-	-	-	-
22	Villa	Mrs.Seema Dugar/Dr Manish Du	08/07/2017	1,000,000	350,000		350,000	350,000	-	-	-
23	Villa	Madhulika jajodia	28/09/2017	1,000,000	-			-	-	-	-
24	Villa	Maganty Madhu Rao	11/07/2017	1,000,000	350,000		350,000	350,000	-	-	-
25	Villa	Basabdutta Talukdar	28/09/2017	1,000,000	-			-	-	-	-
26	Villa	Mrs.Varalakshmi Manikonda/Mr	16/08/2017	1,000,000	350,000			-	350,000	31,500	31,500
27	Villa	S Raja Ram sudhakar/S.Lakshmi	27/05/2018	1,000,000	-			-	-	-	-
28	Villa	Goli Shravan Kumar	11/06/2018	1,000,000	-			-	-	-	-
29	Villa	Dasari Bhargavi	27/05/2018	1,000,000	-			-	-	-	-
30	Villa	Sudha Bala	04/06/2018	1,000,000	-			-	-	-	-

31	Villa	Dr.Mrs Ravindra Kumari Tiwari	30/04/2017	1,000,000	350,000			-	350,000	31,500	31,500
32	Villa	Mr.Chanda Sreenivas	21/01/2016	1,000,000	600,000	600,000	-	600,000	-	-	-
33	Villa	Dr.Mrs Ravindra Kumari Tiwari	30/04/2017	-	-			-	-	-	-
34	Cottage	Vikram Garikapati	28/06/2018	400,000	400,000		400,000	400,000	-	-	-
35	Villa	Tejal & Soham Modi	29/06/2015	1,000,000	1,000,000	1,000,000	-	1,000,000	-	-	-
36	Villa	Tejal T Mehta & Ruchi H Mehta	25/01/2016	1,000,000	1,000,000	-	1,000,000	1,000,000	-	-	-
37	Villa	Murali Kuppala/Sharmila Murali	19/05/2017	1,000,000	350,000		350,000	350,000	-	-	-
38	Villa	N.V.S.Abhiram	30/06/2017	1,000,000	350,000		350,000	350,000	-	-	-
39	Villa	Mrs.Gowri Ghosh/Mr.Debashish	30/06/2017	1,000,000	-			-	-	-	-
40	Villa	Mrs.Asha Lathkar/Mr.Girish Lat	23/10/2017	1,000,000	350,000		350,000	350,000	-	-	-
41	Villa	R.Lakshmi Sreenivas/R Vijaya	14/05/2018	1,000,000	600,000		600,000	600,000	-	-	-
42	Villa	Mrs.Venkata Sirisha Buddiga/Mr	30/10/2017		-			-	-	-	-
43	Villa	Mrs.Venkata Sirisha Buddiga/Mr	30/10/2017	1,000,000	-			-	-	-	-
44	Villa	Mrs.Himanshu Kapoor/Siddhant	22/02/2017	1,000,000	600,000		350,000	350,000	250,000	22,500	22,500
45	Villa	K.Deepa	22/07/2015	1,000,000	600,000	350,000	250,000	600,000	-	-	-
46	Villa	Capt Vineet Koka	22/07/2015	1,000,000	600,000	350,000	250,000	600,000	-	-	-
47	Villa	Turumella Saraswathi	24/12/2016	1,000,000	350,000	-	350,000	350,000	-	-	-
48	Cottage	Mrs.Thanuja/Mr.B.Tharaka Ram	29/03/2017	1,000,000	350,000		350,000	350,000	-	-	-
49	Villa	Mrs.Thanuja/Mr.B.Tharaka Ram	29/03/2017		-			-	-	-	-
50		Tejal Modi	29/06/2015	1,000,000	-			-	-	-	-
	ClubHouse			3,050,000	3,050,000	-	3,050,000	3,050,000	-	-	-
	Labour Quarter -1			800,000	800,000	-	800,000	800,000	-	-	-
	Labour Quarter - 2			800,000	800,000	-	800,000	800,000	-	-	-
	Labour Quarter - 3			800,000	800,000	-	800,000	800,000	-	-	-
					18,600,000	4,900,000	12,750,000	17,650,000	950,000	85,500	85,500

Company Name:	Serene Constructions LLP				
Project	Serene Farms				
Prepared By	Syed Golam Sarwar				
Last updated on	29-Sep-18				
Note: Send report at end of every month.					
S.No	Farm house no.	Footings & plinth beam casting date	Slab casting date	BW & plastering completion date	Stage III completion date
1	1	Footings Completed(10-08-18)	progress		
2	2	excavation& pcc completed			
3	3	excavation& pcc completed			
4	4	excavation& pcc completed			
5	5				
6	6				
7	7	21-Jun-17	29-Jul-17	7-Aug-18	
8	8	Footings Completed(31-08-18)			
9	9	Footings Completed(06-09-18)			
10	10	Footings Completed(11-09-18)			
11	11	Footings Completed(27-09-18)			
12	12	Excavation& pcc completed			
13	13				
14	14				
15	15	excavation			
16	16	12-Dec-17	15-Jan-17	18-Jul-17	30-May-18
17	17	6-Aug-17	16-Oct-17	20-Nov-17	25-May-18
18	18	20-Jan-17	16-Feb-17	16-Mar-17	30-May-18
19	19	Plinth beam completed (25-07-18)	progress		
20	20	Footings Completed(11-09-18)	18-Oct-16	11-Oct-17	
21	21	Footings Completed(11-08-18)			
22	22	Plinth beam completed (25-10-17)	15-Feb-17	progress	
23	23	Footings completed(28-07-18)			
24	24	20/08/2017 Footings completed	11-Jan-18	progress	
25	25	excavation& pcc completed			
26	26	Plinth beam completed (16-02-18)	31-Aug-18	Progress	
27	27	excavation & pcc completed			
28	28	Footings Completed(25-07-18)			
29	29	excavation & pcc completed			
30	30	excavation & pcc completed			
31	31	04/09/2017 Footings completed	19-Sep-18		
32	32	29-Aug-16	16-Oct-16	20-Nov-16	Progress
33	33				
34	34	Completed	Completed	Completed	Completed
35	35	Completed	Completed	Completed	Completed
36	36	20-Mar-16	16-Aug-16	16-May-17	20-Jun-18
37	37	Completed	7-Apr-18	progress	
38	38	Completed	12-Jul-18	progress	
39	39	Completed	6-Oct-18	progress	
40	40	Completed	12-Jul-18	Progress	
41	41	Plinth beam completed(27-09-17)	15-Nov-17	11-Apr-15	
42	42	Plinth beam completed(13-06-18)			
43	43				
44	44	30/07/2017 Footings completed	25-Oct-17	18-Sep-18	
45	45	Plinth beam completed(27-04-17)	18-Jul-17	11-Jul-18	
46	46	Plinth beam completed(16-04-17)	19-Jul-17	11-Jul-18	
47	47	Plinth beam completed(15-11-17)	1-Feb-18	Progress	
48	48	Plinth beam completed(29-11-17)	3-Mar-18	Progress	
49	49				
50	50				

SERENE CONSTRUCTIONS LLP
GST REVIEW REPORT - JUL'17 to MAR'18

Annexure 6B

Statement showing delay in payment of tax liability and interest due thereon

Total				-	4,16,370	4,70,428	-	-	10,056	11,133	21,189	-	300	300	600	20,589
Month	Due Date	Date of Payment	Delay in Days	IGST	Tax Liability			Total	IGST	Interest Payable		Total	Interest Paid			Balance Interest Payable
					CGST	SGST	CGST			SGST	CGST		SGST			
Jul-17	20/08/2017	03/10/2017	45	-	2,85,813	2,90,433		-	6,431	6,535	12,966	-	-	-	-	12,966
Aug-17	20/09/2017	14/10/2017	25	-	5,953	33,253		-	74	416	490	-	-	-	-	490
Sep-17	20/10/2017	15/12/2017	57	-	1,24,604	1,46,742		-	3,551	4,182	7,733	-	300	300	600	7,133
Oct-17	20/11/2017	15/12/2017	26	-	-	-		-	-	-	-	-	-	-	-	-
Nov-17	20/12/2017	20/12/2017	1	-	-	-		-	-	-	-	-	-	-	-	-
Dec-17	22/01/2018	17/01/2018	0	-	-	-		-	-	-	-	-	-	-	-	-
Jan-18	20/02/2018	15/02/2018	0	-	-	-		-	-	-	-	-	-	-	-	-
Feb-18	20/03/2018	28/03/2018	9	-	-	-		-	-	-	-	-	-	-	-	-
Mar-18	20/04/2018	23/04/2018	4	-	-	-		-	-	-	-	-	-	-	-	-

interest to be paid

✓

INVOICE

Serene Constructions LLP - (18-19) 5-4-187/3&4 IIInd Floor M G Road Ranigunj Hyderabad GSTIN/UIN: 36ACVFS7909P1ZV State Name : Telangana, Code : 36 CIN: AAE - 3760 E-Mail : info@modiproperties.com Buyer Tejal Modi 5-4-187/3&4, 2nd Floor, Soham Mansion, M.G. Road Secunderabad 500003 State Name : Telangana, Code : 36	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Invoice No. SCLLP/ 22/2015-16</td> <td style="width: 50%;">Dated 21-Sep-2018</td> </tr> <tr> <td>Delivery Note</td> <td>Mode/Terms of Payment</td> </tr> <tr> <td>Supplier's Ref.</td> <td>Other Reference(s)</td> </tr> <tr> <td>Buyer's Order No.</td> <td>Dated</td> </tr> <tr> <td>Despatch Document No.</td> <td>Delivery Note Date</td> </tr> <tr> <td>Despatched through</td> <td>Destination</td> </tr> <tr> <td colspan="2">Terms of Delivery</td> </tr> </table>	Invoice No. SCLLP/ 22/2015-16	Dated 21-Sep-2018	Delivery Note	Mode/Terms of Payment	Supplier's Ref.	Other Reference(s)	Buyer's Order No.	Dated	Despatch Document No.	Delivery Note Date	Despatched through	Destination	Terms of Delivery	
Invoice No. SCLLP/ 22/2015-16	Dated 21-Sep-2018														
Delivery Note	Mode/Terms of Payment														
Supplier's Ref.	Other Reference(s)														
Buyer's Order No.	Dated														
Despatch Document No.	Delivery Note Date														
Despatched through	Destination														
Terms of Delivery															

SI No.	Particulars	HSN/SAC	GST Rate	Quantity	Rate	per	Amount
1	Construction Cost at Cherlapally		18 %				5,00,000.00
2	CGST						45,000.00
3	SGST						45,000.00
Total							₹ 5,90,000.00

Amount Chargeable (in words)

E. & O.E

Indian Rupees Five Lakh Ninety Thousand Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
	5,00,000.00	9%	45,000.00	9%	45,000.00	90,000.00
Total	5,00,000.00		45,000.00		45,000.00	90,000.00

Tax Amount (in words) : **Indian Rupees Ninety Thousand Only**

Remarks:

Towards construction Expenses

Company's VAT TIN : 36570317033

Company's Service Tax No. : ACVFS7909PSD001

Company's PAN : ACVFS7909P

Company's Bank Details

Bank Name : **Yes Bank Ltd**

A/c No. : **009763700002308**

Branch & IFS Code : **Secunderabad & YESB0000097**

for Serene Constructions LLP - (18-19)

Authorised Signatory

This is a Computer Generated Invoice

INVOICE

Serene Constructions LLP - (18-19) 5-4-187/3&4 IInd Floor M G Road Ranigunj Hyderabad GSTIN/UIN: 36ACVFS7909P1ZV State Name : Telangana, Code : 36 CIN: AAE - 3760 E-Mail : info@modiproperties.com Buyer Tejal Modi 5-4-187/3&4, 2nd Floor, Soham Mansion, M.G. Road Secunderabad 500003 State Name : Telangana, Code : 36	Invoice No.	Dated
	SCLLP/ 21/2015-16	14-Sep-2018
	Delivery Note	Mode/Terms of Payment
	Supplier's Ref.	Other Reference(s)
	Buyer's Order No.	Dated
	Despatch Document No.	Delivery Note Date
	Despatched through	Destination
Terms of Delivery		

Sl No.	Particulars	HSN/SAC	GST Rate	Quantity	Rate	per	Amount
1	Construction Cost at Cherlapally		18 %				5,00,000.00
2	CGST						45,000.00
3	SGST						45,000.00
Total							₹ 5,90,000.00

Amount Chargeable (in words)

E. & O.E

Indian Rupees Five Lakh Ninety Thousand Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
	5,00,000.00	9%	45,000.00	9%	45,000.00	90,000.00
Total	5,00,000.00		45,000.00		45,000.00	90,000.00

Tax Amount (in words) : **Indian Rupees Ninety Thousand Only**

Remarks:

Towards construction Expenses

Company's VAT TIN : **36570317033**

Company's Service Tax No. : **ACVFS7909PSD001**

Company's PAN : **ACVFS7909P**

Company's Bank Details

Bank Name : **Yes Bank Ltd**

A/c No. : **009763700002308**

Branch & IFS Code : **Secunderabad & YESB0000097**

for Serene Constructions LLP - (18-19)

Authorised Signatory

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INVOICE

Serene Constructions LLP - (18-19) 5-4-187/3&4 IInd Floor M G Road Ranigunj Hyderabad GSTIN/UIN: 36ACVFS7909P1ZV State Name : Telangana, Code : 36 CIN: AAE - 3760 E-Mail : info@modiproperties.com Buyer Tejal Modi 5-4-187/3&4, 2nd Floor, Soham Mansion, M.G. Road Secunderabad 500003 State Name : Telangana, Code : 36	Invoice No.	Dated
	SCLLP/ 20/2015-16	7-Sep-2018
	Delivery Note	Mode/Terms of Payment
	Supplier's Ref.	Other Reference(s)
	Buyer's Order No.	Dated
	Despatch Document No.	Delivery Note Date
Despatched through		Destination
Terms of Delivery		

SI No.	Particulars	HSN/SAC	GST Rate	Quantity	Rate	per	Amount
1	Construction Cost at Cherlapally		18 %				5,00,000.00
2	CGST						45,000.00
3	SGST						45,000.00
Total							₹ 5,90,000.00

Amount Chargeable (in words)

E. & O.E

Indian Rupees Five Lakh Ninety Thousand Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
	5,00,000.00	9%	45,000.00	9%	45,000.00	90,000.00
Total	5,00,000.00		45,000.00		45,000.00	90,000.00

Tax Amount (in words) : **Indian Rupees Ninety Thousand Only**

Remarks:

Towards construction Expenses

Company's VAT TIN : **36570317033**

Company's Service Tax No. : **ACVFS7909PSD001**

Company's PAN : **ACVFS7909P**

Company's Bank Details

Bank Name : **Yes Bank Ltd**

A/c No. : **009763700002308**

Branch & IFS Code : **Secunderabad & YESB0000097**

for Serene Constructions LLP - (18-19)

Authorised Signatory

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INVOICE

Serene Constructions LLP - (18-19) 5-4-187/3&4 IIInd Floor M G Road Ranigunj Hyderabad GSTIN/UIN: 36ACVFS7909P1ZV State Name : Telangana, Code : 36 CIN: AAE - 3760 E-Mail : info@modiproperties.com		Invoice No. SCLLP/ 25/2015-16	Dated 30-Sep-2018
Buyer Mrs.Himanshu Kapoor/Siddhant Mehra B-3,Silpa Graundeur,Khanamet Sipa Hills,Near Hitex Hyderabad State Name : Telangana, Code : 36		Delivery Note	Mode/Terms of Payment
		Supplier's Ref.	Other Reference(s)
		Buyer's Order No.	Dated
		Despatch Document No.	Delivery Note Date
		Despatched through	Destination
		Terms of Delivery	

Sl No.	Particulars	HSN/SAC	GST Rate	Quantity	Rate	per	Amount
1	Construction of Vilas/Cottages <i>On Completion of Brick Work</i> <i>(Works Contract Service)</i>		18 %				2,50,000.00
2	CGST						22,500.00
3	SGST						22,500.00
	Total						₹ 2,95,000.00

Amount Chargeable (in words)

E. & O.E

Indian Rupees Two Lakh Ninety Five Thousand Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
	2,50,000.00	9%	22,500.00	9%	22,500.00	45,000.00
Total	2,50,000.00		22,500.00		22,500.00	45,000.00

Tax Amount (in words) : **Indian Rupees Forty Five Thousand Only**

Remarks:

on completion of Brick work.

Company's VAT TIN : 36570317033

Company's Service Tax No. : **ACVFS7909PSD001**

Company's PAN : ACVFS7909P

Company's Bank Details

Bank Name : Yes Bank Ltd

A/c No. : 009763700002308

Branch & IFS Code : Secunderabad & YESB0000097

for Serene Constructions LLP - (18-19)

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INVOICE

Serene Constructions LLP - (18-19) 5-4-187/3&4 IInd Floor M G Road Ranigunj Hyderabad GSTIN/UIN: 36ACVFS7909P1ZV State Name : Telangana, Code : 36 CIN: AAE - 3760 E-Mail : info@modiproperties.com Buyer Mrs.Ravindra Kumari Tiwari/Ms.Rashmi H.No.9-1-33/A/53, Prashanth Nagar, Langer House, Hyderabad 500008 State Name : Telangana, Code : 36	Invoice No.	Dated
	SCLLP/ 24/2015-16	30-Sep-2018
	Delivery Note	Mode/Terms of Payment
	Supplier's Ref.	Other Reference(s)
	Buyer's Order No.	Dated
	Despatch Document No.	Delivery Note Date
	Despatched through	Destination
Terms of Delivery		

SI No.	Particulars	HSN/SAC	GST Rate	Quantity	Rate	per	Amount
1	Construction of Vilas/Cottages On Completion of RCC Work (Works Contract Service)		18 %				3,50,000.00
2							31,500.00
3	CGST						
	SGST						31,500.00
Total							₹ 4,13,000.00

Amount Chargeable (in words)

E. & O.E

Indian Rupees Four Lakh Thirteen Thousand Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
	3,50,000.00	9%	31,500.00	9%	31,500.00	63,000.00
Total	3,50,000.00		31,500.00		31,500.00	63,000.00

Tax Amount (in words) : **Indian Rupees Sixty Three Thousand Only**

Remarks:

Towards on completion of RCC Work.

Company's VAT TIN : **36570317033**

Company's Service Tax No. : **ACVFS7909PSD001**

Company's PAN : **ACVFS7909P**

Company's Bank Details

Bank Name : **Yes Bank Ltd**

A/c No. : **009763700002308**

Branch & IFS Code : **Secunderabad & YESB0000097**

for Serene Constructions LLP - (18-19)

Authorised Signatory

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INVOICE

Serene Constructions LLP - (18-19) 5-4-187/3&4 IInd Floor M G Road Ranigunj Hyderabad GSTIN/UIN: 36ACVFS7909P1ZV State Name : Telangana, Code : 36 CIN: AAE - 3760 E-Mail : info@modiproperties.com		Invoice No. SCLLP/ 23/2015-16	Dated 30-Sep-2018
Buyer Mrs. Vara Lakshmi Manikonda/Mr M.Srinivas Plot No 733, Street No 27, HMT Swarnapuri Colony, Miyapur Hyderabad 49 State Name : Telangana, Code : 36		Delivery Note	Mode/Terms of Payment
		Supplier's Ref.	Other Reference(s)
		Buyer's Order No.	Dated
		Despatch Document No.	Delivery Note Date
		Despatched through	Destination
		Terms of Delivery	

Sl No.	Particulars	HSN/SAC	GST Rate	Quantity	Rate	per	Amount
1	Construction of Vilas/Cottages <i>On Completion of RCC Work (Works Contract Service)</i>		18 %				3,50,000.00
2							
3	CGST						31,500.00
	SGST						31,500.00
	Total						₹ 4,13,000.00

Amount Chargeable (in words)

E. & O.E

Indian Rupees Four Lakh Thirteen Thousand Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
	3,50,000.00	9%	31,500.00	9%	31,500.00	63,000.00
Total	3,50,000.00		31,500.00		31,500.00	63,000.00

Tax Amount (in words) : **Indian Rupees Sixty Three Thousand Only**

Remarks:

Towards on completion of RCC Work.

Company's VAT TIN : 36570317033

Company's Service Tax No. : **ACVFS7909PSD001**

Company's PAN : ACVFS7909P

Company's Bank Details

Bank Name : Yes Bank Ltd

A/c No. : 009763700002308

Branch & IFS Code : Secunderabad & YESB0000097

for Serene Constructions LLP - (18-19)

Authorised Signatory

This is a Computer Generated Invoice

To,

Date: 13th October' 2018

Serene Constructions LLP

C/o. Mr. Soham Modi

5-4-187/3&4, II floor, M.G. Road,

Secunderabad – 500003

Dear Sir,

Sub: Submission of GST Review Report for the period Jul'17 to Mar'18

We have conducted a limited review of GST compliances. We have covered the following areas in the course of our review:

1. GST Input credit verification
2. GST Output liability verification
3. GST return filing and reporting verification

Our report is enclosed herewith for your kind perusal.

Assuring you the best of our services

Thanking you,

For

M/s. Preethi & Co.

Chartered Accountants

Preethi Gilluka

Proprietor

SERENE CONSTRUCTIONS LLP
GST REVIEW REPORT - JUL'17 to MAR'18

S.no	Audit Observations	Implications	Recommendations	Proposed action by management
1	GST Input Credit verification			
1.1	Non availment of Input Credit pertaining to unreconciled entries in GSTR 2A			
	On review of GSTR 2A, invoices aggregating to Rs 6,86,289/-could not be mapped to entries in Tally. Input credit of Rs 1,11,225/- is not availed on such invoices. Invoice wise details are given in Annexure 1A and party wise summary is given in Annexure 1B	a. Probable short booking of expenditure. b. Loss of Input tax credit of Rs 1,11,225/-	a. GSTR 2A to be periodically reviewed and reconciled to identify such transactions. b. Review Annexure 1 to ascertain input eligibility.	
1.2	Short availment of GST Input Credit			
	On review of GSTR 3B vis-à-vis Tally, it is observed that GST input credit to the extent of Rs. 2,00,902 /- (net) is short availed in GSTR - 3B across all months. Month wise differences are given in Annexure 2	Disallowance of credit if not claimed before the due date of filing the return for the month of September-18	It is recommended to avail the input in the GSTR-3B of September-18	

SERENE CONSTRUCTIONS LLP
GST REVIEW REPORT - JUL'17 to MAR'18

1.3	Input credit not updated by vendors			
	On review of GSTR 2A, it is observed that 6 vendors in a total of 97 instances have not given GST credit aggregating to Rs 3,51,727/- . However, such inputs are supported by appropriate tax paying documents i.e. invoices. Details are given in Annexure 3 .	It may result in denial of ITC by the department.	a. GSTR 2A to be periodically reviewed and reconciled to identify such transactions. b. Follow up with vendors for updation of GST credits. c. Where practical, withhold the vendor payments to the extent of short credit	
1.4	Input credit to the extent not supported by appropriate tax paying documents			
	As per the provisions of CGST Act' 2017, ITC can be availed only if all the particulars specified in rule 46 are contained in the tax paying documents. it is observed that in 31 instances GST credit aggregating to Rs 1,71,430/- has been claimed without appropriate tax paying documents (i.e. no invoices, GSTIN not mentioned, wrong GSTIN mentioned). Further, such credits are not appearing in GSTR 2A. Details are given in Annexure 4 .	Possible denial of ITC by the department	a. Obtain revised documents from vendors and follow up with them to upload correct tax credit details. b. In cases where it is not possible to comply with the recommendation given above, input credit shall be reversed along with payment of applicable interest.	

SERENE CONSTRUCTIONS LLP
GST REVIEW REPORT - JUL'17 to MAR'18

1.5	Non availment of Input Credit where full value of invoice is booked as expenditure			
	On review of GSTR-2A, it is observed that in 6 instances input credit to the extent of Rs 1,504/- is not availed. Entire invoice value is booked as expenditure in Tally. Details are given in Annexure 5 .	a. Loss of Input tax credit of Rs 1,504/- b. Excess booking of expenditure to the extent of Rs 1,504/-	Necessary rectification entries need to be passed and the ITC needs to be claimed in GSTR 3B of September 2018	
2	GST return filing and reporting			
2.1	Delays in filing of GSTR - 3B and payment of Late fees			
	It is observed that in 2 instances there are delays in filing of GSTR - 3B returns. An amount of Rs 1,650/- is already paid towards late fees. Details are given in Annexure 6A .	Delay in filing attracts Late fee of Rs 50/- per day of delay.	Timely filing to be ensured	
2.2	Delays in payment of Tax liability and short/non-payment of interest			
	It is observed that in 3 instances there are delays in payment of monthly tax liability. An amount of Rs 21,189/- is payable towards interest out of which only Rs 600/- is already paid. Details are given in Annexure 6B .	Delay in payment of tax liability attracts interest @ 18% p.a.	Timely payment to be ensured.	
2.3	Non reporting of HSN details in GSTR - 1			
	HSN wise summary of outward supplies is required to be reported in Table -12 of GSTR - 1 return. However, no details are reported in the return	Incomplete/Inaccurate reporting in returns	HSN summary should be furnished in the returns.	
2.4	Non reporting of Document Summary in GSTR - 1			
	Document summary of invoices issues, Credit notes etc.. is required to be reported in Table -13 of GSTR - 1 return. However, no details are reported in the return	Incomplete/Inaccurate reporting in returns	Document summary should be furnished in the returns.	

Form GSTR-1

[See rule (59(1))]

Details of outward supplies of goods or services

Year	2018-19
Month	September

1. GSTIN	36ACVFS7909P1ZV
2(a). Legal name of the registered person	SERENE CONSTRUCTIONS LLP
2(b). Trade name, if any	SERENE CONSTRUCTIONS LLP
3(a). Aggregate Turnover in the preceding Financial Year	-
3(b). Aggregate Turnover - April to June, 2017	-

4A, 4B, 4C, 6B, 6C - B2B Invoices

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

5A, 5B - B2C (Large) Invoices

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Cess
0	0	0	0	0

9B - Credit / Debit Notes (Registered)

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

9B - Credit / Debit Notes (Unregistered)

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Cess
0	0	0	0	0

6A - Exports Invoices

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax
0	0	0	0

7 - B2C (Others)

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
1	2891000	2450000	0	220500	220500	0

8 - Nil rated, exempted and non GST outward supplies

No. of Records	Total Nil amount	Total Exempted amount	Total Non-GST Amount
0	0	0	0

11A(1), 11A(2) - Tax Liability (Advances Received)

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

11B(1), 11B(2) - Adjustment of Advances

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

12 - HSN-wise summary of outward supplies

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

13 - Documents Issued

No. of Records	Documents Issued	Documents Cancelled	Net issued Documents
0	0	0	0

9A - Amended B2B Invoices

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

9A - Amended B2C (Large) Invoices

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Cess
0	0	0	0	0

9C - Amended Credit/Debit Notes (Registered)

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

9C - Amended Credit/Debit Notes (Unregistered)

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Cess
0	0	0	0	0

9A - Amended Exports Invoices

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax
0	0	0	0

10 - Amended B2C(Others)

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

11A - Amended Tax Liability (Advance Received)

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

11B - Amendment of Adjustment of Advances

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

Form GSTR-3B

[See rule 61(5)]

Year	2018-19
Month	September

1. GSTIN	36ACVFS7909P1ZV
2. Legal name of the registered person	SERENE CONSTRUCTIONS LLP

3.1 Tax on outward and reverse charge inward supplies

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)	2450000	0	337500	337500	0
(b) Outward taxable supplies (zero rated)	0	0	-	-	0
(c) Other outward supplies (Nil rated, exempted)	0	-	-	-	-
(d) Inward supplies (liable to reverse charge)	0	0	0	0	0
(e) Non-GST outward supplies	0	-	-	-	-

3.2 Inter-state supplies

Nature of Supplies	Total Taxable value	Integrated Tax
Supplies made to Unregistered Persons	0	0
Supplies made to Composition Taxable Persons	0	0
Supplies made to UIN holders	0	0

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
(A) ITC Available	127050	136413	136413	0
(B) ITC Reversed	0	0	0	0
(C) Net ITC Available (A) – (B)	127050	136413	136413	0
(D) Ineligible ITC	0	0	0	0

5. Exempt, nil and Non GST inward supplies

Nature of Supplies	Inter-state supplies	Intra-state supplies
From a supplier under composition scheme, Exempt and Nil rated supply	0	0
Non-GST supply	0	0

5.1 Interest and Late fee

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
Interest	0	0	0	0
Late fee	-	0	0	-

6.1 Payment of tax

0.1 Payment of tax

Description	Total tax payable	Tax paid through ITC				Tax/Cess 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	0	0	0	-	0	0	-
Central Tax	0	97267	240233	-	-	0	0	0
State/UT Tax	0	128767	-	208733	-	0	0	0
Cess	0	-	-	-	0	0	0	-
(B) Reverse charge								
Integrated Tax	0	-	-	-	-	0	-	-
Central Tax	0	-	-	-	-	0	-	-
State/UT Tax	0	-	-	-	-	0	-	-
Cess	0	-	-	-	-	0	-	-

6.2. TDS/TCS Credit

Details	Integrated Tax	Central Tax	State/UT Tax
TDS	0	0	0
TCS	0	0	0