Form GST DRC-06

[See rule 142(4)]

Reply to the Show Cause Notice

ARN: ZD361223015064Y **Date: 08/12/2023**

1. GSTIN	36ACQFS2044C1Z7	
2. Name	SUMMIT SALES LLP	
3. Details of Show Cause Notice	Reference No. ZD360923039171G	Date of issue 30/09/2023
4. Financial Year	2017-2018	
5. Reply		
Please find enclosed SCN Reply against DRC-01 SCN		
6. Documents uploaded		
GSTR3B_36ACQFS2044C1Z7_092018.pdf GSTR3B_36ACQFS2044C1Z7_032019.pdf SCN Reply 2017-18 .pdf		
7. Option for personal hearing	☑ Yes	☐ No

8.Verification-

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

Signature of Authorized Signatory
Name : SOHAMMODI
Designation / Status: Desginated Partner
Date: 08/12/2023

Summit Sales LLP

5-4-187/3&4, II floor, MG Road,
Secunderabad – 500 003.
Phone: +91-40-66335551

Date: 8th December 2023

To,
Assistant Commissioner (ST)
MG Road - SD Road Circle
Begumpet Devision
4th Floor, Pavani Presige Complex
Ameerpet, Hyderabad

Sir,

Sub: Reply to Notice received on 30th September 2023 u/s. 73-GST Act, 2017 – M/s. Summit Sales LLP, GSTIN: 36ACQFS2044C1Z7- DRC 01 - for the Financial Period: 2017-18

We are in receipt of your notice dated 30-09-2023 issued for payment demand of SGST Rs.4,61,059/- and CGST Rs. 4,61,059/-

As per the said notice the details of the tax liability are as provided below.

1. **Excess Claim of IGST ITC in GSTR-3B that in GSTR-2A**

ITC excess availed is reversed in GSTR 3B of Sep-18 and Mar-19. GSTR -3B is attached for reference.

We request you to consider the above submissions and drop any further proceedings in this regard.

Thanking you,

Yours Sincerely,

For SUMMIT SALES LLP

(M JAYAPRAKASH)
Authorised Signatory

Form GSTR-3B

[See rule 61(5)]

Year	2018-19
Period	September

1. GSTIN	36ACQFS2044C1Z7
2(a). Legal name of the registered person	SUMMIT SALES LLP
2(b). Trade name, if any	SUMMIT SALES LLP
2(c). ARN	AA360918245055Y
2(d). Date of ARN	20/10/2018

(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)	7578223.00	2046.00	683782.00	683782.00	0.00
(b) Outward taxable supplies (zero rated)	0.00	0.00	-	-	0.00
(c) Other outward supplies (nil rated, exempted)	19015.40	-	-	-	-
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	291944.00	763359.00	763359.00	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	126097.00	126097.00	0.00
C. Net ITC available (A-B)	291944.00	637262.00	637262.00	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	1420868.00
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	-	475.00	475.00	-

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	2046.00	2046.00	0.00	0.00	-	0.00	0.00	-
Central tax	683782.00	46520.00	637262.00	-	-	0.00	0.00	475.00
State/UT tax	683782.00	46520.00	-	637262.00	-	0.00	0.00	475.00
Cess	0.00	-	-	-	0.00	0.00	0.00	-
(B) Reverse charge								
Integrated tax	0.00	-	-	-	-	0.00	-	-
Central tax	0.00	-	-	-	-	0.00	-	-
State/UT tax	0.00	-	-	-	-	0.00	-	-
Cess	0.00	-	-	-	-	0.00	-	-

Breakup of tax liability declared (for interest computation)

Period	Integrated tax	Central tax	State/UT tax	Cess
September 2018	2046.00	683782.00	683782.00	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: 20/10/2018

Name of Authorized Signatory

Designation /Status

Form GSTR-3B

[See rule 61(5)]

Year	2018-19
Period	March

1. GSTIN	36ACQFS2044C1Z7
2(a). Legal name of the registered person	SUMMIT SALES LLP
2(b). Trade name, if any	SUMMIT SALES LLP
2(c). ARN	AA3603194243729
2(d). Date of ARN	25/04/2019

(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)	12518219.00	1785.00	1186933.00	1186933.00	0.00
(b) Outward taxable supplies (zero rated)	0.00	0.00	-	-	0.00
(c) Other outward supplies (nil rated, exempted)	21867.00	-	-	-	-
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	352177.00	957227.00	957227.00	0.00
B. ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules	0.00	0.00	0.00	0.00
(2) Others	105217.00	393703.00	393703.00	0.00
C. Net ITC available (A-B)	246960.00	563524.00	563524.00	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	2011437.00
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	-	0.00	0.00	-

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	1785.00	1785.00	0.00	0.00	-	0.00	0.00	-
Central tax	1186933.00	433520.00	563524.00	-	-	189889.00	0.00	0.00
State/UT tax	1186933.00	0.00	-	563524.00	-	623409.00	0.00	0.00
Cess	0.00	-	-	-	0.00	0.00	0.00	-
(B) Reverse charge								
Integrated tax	0.00	-	-	-	-	0.00	-	-
Central tax	0.00	-	-	-	-	0.00	-	-
State/UT tax	0.00	-	-	-	-	0.00	-	-
Cess	0.00	-	-	-	-	0.00	-	-

Breakup of tax liability declared (for interest computation)

Period	Integrated tax	Central tax	State/UT tax	Cess
March 2019	1785.00	1186933.00	1186933.00	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: 25/04/2019

Name of Authorized Signatory

Designation /Status

ITC claimed in GSTR-3B and accrued as per GSTR-2A [As per report no. 4]				
Fiirm / Company : SUMMIT SALES LLPP				
Period : Jul'17 to Mar'22				
Preparpared By : M JAYAPRAKAS				
Date:	08.12.2023			
Tax Period	**As per GSTR-3B**	**As per GSTR-2A**	**Shortfall (-)/ Excess (+) in ITC**	**Cumulative**
Apr-17				
May-17				
Jun-17				
Jul-17				
Aug-17				
Sep-17	-	2,17,702	-2,17,702	-2,17,702
Oct-17	3,33,648	3,81,487	-47,839	-2,65,541
Nov-17	72,505	82,014	-9,509	-2,75,049
Dec-17	3,49,867	8,72,736	-5,22,869	-7,97,918
Jan-18	9,43,220	4,19,300	5,23,920	-2,73,998
Feb-18	3,76,188	6,08,091	-2,31,903	-5,05,901
Mar-18	19,96,205	7,14,575	12,81,630	7,75,729
Apr-18	3,58,353	8,89,935	-5,31,583	2,44,147
May-18	10,28,014	13,56,367	-3,28,353	-84,207
Jun-18	17,13,069	12,29,574	4,83,495	3,99,288
Jul-18	9,17,041	7,62,290	1,54,752	5,54,040
Aug-18	8,54,523	14,07,536	-5,53,013	1,027
Sep-18	15,66,468	8,49,899	7,16,569	7,17,596
Oct-18	10,35,148	9,27,669	1,07,479	8,25,075
Nov-18	9,78,313	10,32,866	-54,553	7,70,523
Dec-18	17,86,917	18,48,641	-61,724	7,08,799
Jan-19	11,81,305	18,57,436	-6,76,131	32,668
Feb-19	18,98,841	12,27,378	6,71,463	7,04,131
Mar-19	13,74,008	19,75,636	-6,01,628	1,02,503
Apr-19	18,67,912	17,44,685	1,23,227	2,25,729
May-19	19,82,340	18,01,056	1,81,283	4,07,013
Jun-19	20,46,048	22,99,203	-2,53,155	1,53,858
Jul-19	23,03,163	22,37,323	65,841	2,19,698
Aug-19	24,87,368	18,84,075	6,03,294	8,22,992
Sep-19	19,75,715	21,27,802	-1,52,088	6,70,904
Oct-19	17,49,992	14,90,631	2,59,361	9,30,265
Nov-19	13,59,046	15,18,968	-1,59,922	7,70,342
Dec-19	15,89,484	20,95,966	-5,06,482	2,63,861
Jan-20	18,46,063	14,33,364	4,12,699	6,76,559
Feb-20	22,48,675	23,10,474	-61,799	6,14,760
Mar-20	14,94,224	13,54,174	1,40,050	7,54,810
Apr-20	1,69,382	2,25,614	-56,232	6,98,579
May-20	13,20,119	8,27,729	4,92,390	11,90,969
Jun-20	18,46,430	15,96,478	2,49,952	14,40,921
Jul-20	15,17,077	4,57,302	10,59,775	25,00,696
Aug-20	14,38,070	10,93,897	3,44,173	28,44,869
Sep-20	17,34,332	21,13,377	-3,79,045	24,65,824
Oct-20	12,83,900	17,59,306	-4,75,406	19,90,418
Nov-20	22,07,802	25,61,992	-3,54,190	16,36,227

Tax Period	As per GSTR-3B	As per GSTR-2A	Shortfall (-)/ Excess (+) in ITC	Cumulative
Dec-20	24,13,127	29,70,702	-5,57,575	10,78,652
Jan-21	18,89,822	21,40,258	-2,50,436	8,28,217
Feb-21	27,90,787	26,81,549	1,09,238	9,37,455
Mar-21	28,85,229	35,96,602	-7,11,373	2,26,082
Apr-21	30,30,678	38,19,391	-7,88,713	-5,62,631
May-21	22,15,026	15,82,596	6,32,430	69,799
Jun-21	23,84,873	20,68,884	3,15,989	3,85,788
Jul-21	22,66,759	23,79,620	-1,12,861	2,72,927
Aug-21	12,12,600	13,33,313	-1,20,713	1,52,214
Sep-21	18,78,224	19,75,027	-96,803	55,411
Oct-21	19,27,276	31,46,488	-12,19,212	-11,63,801
Nov-21	16,46,635	16,67,912	-21,277	-11,85,078
Dec-21	22,30,492	16,04,904	6,25,588	-5,59,490
Jan-22	21,47,429	22,02,517	-55,088	-6,14,578
Feb-22	20,66,496	18,73,290	1,93,206	-4,21,372
Mar-22	19,58,005	15,36,438	4,21,567	195