FORM GST DRC – 01 A

Intimation of tax ascertained as being payable under Section 73(5)/74(5)

(See Rule 142(1A)

File C. No GADT/CnG/ADT/GST/6708/2022-Gr 4-CGST-ADT CIR-1-ADT II HYDERABAD

Date: 30.01.2024

DIN: 20240156YS000000C143

MODI PROPERTIES PVT
INWARD
No. 217
Date 2/2/24
Sign 3
SEC'BAD

To

GSTIN: 36ADBFS3288A2Z7,

M/s SILVER OAK VILLAS LLP,

5-4-187/3 AND 4, 2ND FLOOR, SOHAM

MANSION,M.G ROAD, SECUNDERABAD,

Rangareddy, Telangana, 500003

Sub: Case proceeding in respect of Final Audit Report No.755/2023-24 dt.17.01.2024 – Intimation of liability under section 73(5)/74(5) – Regarding

Please refer to the above-mentioned **Final Audit Report No.755/2023-24, dt.17.01.2024**. In this regard, the amount of tax/interest/penalty payable by you under Section under section 73(5)/74(5) with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:

Act	Period	Tax/Fee	Interest	Penalty
CGST/SGST/IGST Act,2017	April, 2019 to March, 2022	Rs.7,70,690/-	Under section 50(1) of CGST Act,2017	Under Section 73 of CGST Act, 2017
CGST/SGST/IGST Act,2017	April, 2019 to March, 2022	Rs.27,428/-	Under section 50(1) of CGST Act,2017	Under Section 73 of CGST Act, 2017
CGST/SGST/IGST Act,2017	April, 2019 to March, 2022	Rs.1,78,950/-	Under section 50(1) of CGST Act,2017	Under Section 74 of CGST Act, 2017
CGST/SGST/IGST Act,2017	April, 2019 to March, 2022	Rs.71,050/-	NA	NA
CGST/SGST/IGST Act,2017	April, 2019 to March, 2022	Rs.1,27,40,239/-	Under section 50(1) of CGST Act,2017	Under Section 74 of CGST Act, 2017

The grounds and quantification are given below:

(a) Excess availment of ITC in GSTR 3B compared to GSTR2A;
(b) Non reversal of Input Tax Credit against Credit Notes reflected under GSTR 2A;
(c) Non-Reversal of Ineligible input tax credit availed on goods or services not used in or blocked credit;
(d) Non-payment of Late fee due to delayed filing of GSTR 1;
(e) Short payment of GST – Sales P&L Vs GSTR-3B.

Sl. No.	Tax Rate	Turnover	Tax Period		Act	Tax	Interest	Penalty	Others	Total (in Rs.)
			From	To						
1	2	3	4	5	6	7	8	9	10	11
a	--	--	04/2019	03/2022	CGST/SGST/ IGST Act,2017	Rs.7,70,690/-	Under section 50(1) of CGST Act,2017	Under Section 73 of CGST Act, 2017	- -	Rs.7,70,690/-
b	--	--	04/2019	03/2022	CGST/SGST/ IGST Act,2017	Rs.27,428/-	Under section 50(1) of CGST Act,2017	Under Section 73 of CGST Act, 2017	- -	Rs.27,428/-
c	--	--	04/2019	03/2022	CGST/SGST/ IGST Act,2017	Rs.1,78,950/-	Under section 50(1) of CGST Act,2017	Under Section 74 of CGST Act, 2017	- -	Rs.1,78,950/-
d	--	--	04/2019	03/2022	CGST/SGST/ IGST Act,2017	Rs.71,050/-	NA	NA	- -	Rs.71,050/-
e	--	--	04/2019	03/2022	CGST/SGST/ IGST Act,2017	Rs.1,27,40,239/-	Under section 50(1) of CGST Act,2017	Under Section 74 of CGST Act, 2017	- -	Rs.1,27,40,239/-

You are hereby advised to pay the amount of dues as ascertained above in full by 09.02.2024, failing which Show Cause Notice will be issued under Section 73(1)/74(1).

In case you wish to file any submissions against the above ascertainment, the same may be furnished by 09.02.2024 in part B of this form (enclosed).

Proper officer:

Signature R. Roshan 30/01/2024

Name : Rajesh Roshan
Designation : Superintendent
Jurisdiction : Audit II Commissionerate
Group : 14/Circle: I

Part B

Reply to the communication for payment before issue of Show Cause Notice
(See Rule 142(2A)

No.
Date:

To

Proper Officer,
Wing/Jurisdiction

Sub: Case proceedings reference No. payment/submissions in response to intimated under Section 73(5)/74(5) – Regarding.

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Please refer to intimation ID ....in respect of Case ID...........vide which the liability of Tax payable as ascertained under section 73(5)/74(5) was intimated.

In this regard,

a. This is to inform that the said liability is discharged partially to the extent of Rs.......through ....and the submissions regarding remaining liability are attached/given below:

OR

b. the said liability is not acceptable and the submissions in this regard are attached/given below:

Authorised Signatory
Name:
GSTIN:
Address: