

AGH GSTR1 and 3B Computations for Dec'23.xlsx  
GSTR3B Monthly Statement

|                  |                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |               |            |           |           |           |
|------------------|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|------------|-----------|-----------|-----------|
| Company Name     |                                      | Modi Realty Miryalaguda LLP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |               |            |           |           |           |
| Project name     |                                      | AVR Gulmohar Homes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |               |            |           |           |           |
| For the month of |                                      | December '2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |               |            |           |           |           |
|                  |                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | P             | Q          | R         | S=P+Q+R   |           |
| S. No.           | Item                                 | Formula                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Taxable Value | IGST       | CGST      | SGST      | Total     |
| A                | ITC available from earlier periods   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | -             | 1,068      | 13,06,257 | 13,06,257 | 26,12,513 |
| B                | ITC being claimed for current period |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | -             | -          | 10,943    | 10,943    | 21,886    |
| C                | ITC (Ineligible)                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | -             | -          | -         | -         | -         |
| D                | ITC for RCM - current period         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | -             | -          | -         | -         | -         |
| E                | ITC for RCM (ineligible)             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | -             | -          | -         | -         | -         |
| F                | Net ITC                              | A+B-C+D-E                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | -             | 1,068      | 13,17,200 | 13,17,200 | 26,34,399 |
| 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)            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | -             | -          | -         | -         | -         |
| K                | Total Tax payable                    | I+J                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -             | -          | -         | -         | -         |
| L                | Outward exempt supplies              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | -             | -          | -         | -         | -         |
| M                | ITC available for next month         | F-G-H                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |               | 1,068      | 13,17,200 | 13,17,200 | 26,34,399 |
| N                | ITC available on portal              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |               | -          | 13,06,257 | 13,06,257 | 26,12,513 |
| Payment details  |                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |               |            |           |           |           |
| Challan No       |                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |               |            |           |           |           |
| Amount paid      |                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |               |            |           |           |           |
| Approved         |                                      | Accountant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Manager       | Consultant |           |           | MD        |
| Sign             |                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |               |            |           |           |           |
| Date             |                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |               |            |           |           |           |
| Note:            |                                      | <div style="display: flex; justify-content: space-between;"> <div> <p>1 This form must be submitted before 10th of each month.</p> <p>2 Payment must be made on or before due date.</p> <p>3 Account for the payment in Fridays statement.</p> <p>4 Attach ledger statement and other documents for consultants review.</p> <p>5 Prepare list of ITC of supplier &gt; 25k which are not appearing in portal.</p> </div> <div> <div style="border: 2px solid blue; padding: 5px; transform: rotate(-15deg);"> <p align="center">APPROVED BY</p> <p align="center">20 JAN 2024</p> <p align="center">M. JAYA PRAKASH</p> <p align="center">Sr. Manager Accounts</p> </div> <div style="border: 2px solid blue; padding: 5px; margin-top: 20px;"> <p align="center">APPROVED BY</p> <p align="center">21 MAY 20</p> <p align="center">SOHAM MC DI</p> </div> </div> </div> |               |            |           |           |           |

**Modi Realty Miryalguda LLP (23-24)**  
 5-4-187/3 & 4, IInd Floor, Soham Mansion  
M G Road, Secunderabad.

**GSTR-1 Reconciliation**  
 1-Dec-23 to 31-Dec-23

Page 1

GST Registration : **36ABCFM6774G2ZZ**  
 Status : **Unreconciled**

| Particulars                                 | Voucher Count |
|---------------------------------------------|---------------|
| Reconciled                                  |               |
| Unreconciled                                |               |
| Uncertain Transactions (Corrections needed) |               |

| Particulars                                                  | Vch Count<br>(Summary) | Taxable<br>Amount | Tax<br>Amount | Invoice Status<br>Amount |
|--------------------------------------------------------------|------------------------|-------------------|---------------|--------------------------|
| <b>Return View (Comparison of Books &amp; Portal Values)</b> |                        |                   |               |                          |
| B2B Invoices - 4A, 4B, 4C, 6B, 6C                            |                        |                   |               |                          |
| B2C (Large) Invoices - 5A, 5B                                |                        |                   |               |                          |
| Exports Invoices - 6A                                        |                        |                   |               |                          |
| Credit or Debit Notes (Registered) - 9B                      |                        |                   |               |                          |
| Credit or Debit Notes (Unregistered) - 9B                    |                        |                   |               |                          |
| Amended B2B Invoices - 9A                                    |                        |                   |               |                          |
| Amended B2C (Large) Invoices - 9A                            |                        |                   |               |                          |
| Amended Exports Invoices - 9A                                |                        |                   |               |                          |
| Amended Credit or Debit Notes (Registered) - 9C              |                        |                   |               |                          |
| Amended Credit or Debit Notes (Unregistered) - 9C            |                        |                   |               |                          |
| B2C (Small) Invoices - 7                                     |                        |                   |               |                          |
| Nil Rated Invoices - 8A, 8B, 8C, 8D                          |                        |                   |               |                          |
| Amendment B2C (Small) Invoices - 10                          |                        |                   |               |                          |
| Tax Liability (Advances Received) - 11A(1), 11A(2)           |                        |                   |               |                          |
| Adjustment of Advances - 11B(1), 11B(2)                      |                        |                   |               |                          |
| Amended Tax Liability (Advances Received) - 11A              |                        |                   |               |                          |
| Amendment of Adjusted Advances - 11B                         |                        |                   |               |                          |
| HSN Summary - 12                                             |                        |                   |               |                          |
| Document Summary - 13                                        |                        |                   |               |                          |

**Total**

**Modi Realty Miryalguda LLP (23-24)**

5-4-187/3 &amp; 4, IInd Floor, Soham Mansion

M G Road, Secunderabad.**INPUT**

Group Summary

1-Dec-23 to 31-Dec-23

Page 1

| Particulars        | Transactions     |        | Closing<br>Balance     |
|--------------------|------------------|--------|------------------------|
|                    | Debit            | Credit |                        |
| Input CGST         | 10,942.99        |        | 5,95,639.60 Dr         |
| Input IGST         |                  |        | 1,067.98 Dr            |
| Input SGST         | 10,942.99        |        | 5,95,639.60 Dr         |
| <b>Grand Total</b> | <b>21,885.98</b> |        | <b>11,92,347.18 Dr</b> |

**Modi Realty Miryalguda LLP (23-24)**

5-4-187/3 & 4, IInd Floor, Soham Mansion

M G Road, Secunderabad.

**OUTPUT**

Group Summary

1-Dec-23 to 31-Dec-23

Page 1

| Particulars        | Transactions |        | Closing<br>Balance    |
|--------------------|--------------|--------|-----------------------|
|                    | Debit        | Credit |                       |
| Output CGST        |              |        | 2,98,288.89 Cr        |
| Output SGST        |              |        | 2,98,288.89 Cr        |
| <b>Grand Total</b> |              |        | <b>5,96,577.78 Cr</b> |

**Modi Realty Miryalguda LLP (23-24)**

5-4-187/3 &amp; 4, IInd Floor, Soham Mansion

M G Road, Secunderabad.

**Trial Balance**

1-Dec-23 to 31-Dec-23

Page 1

| Particulars                                        | Closing Balance       |                       |
|----------------------------------------------------|-----------------------|-----------------------|
|                                                    | Debit                 | Credit                |
| <b>Capital Account</b>                             | <b>1,51,099.42</b>    | <b>2,06,10,919.90</b> |
| Fixed Capital                                      |                       | 1,00,000.00           |
| PARTNER- Modi and Modi Realty Hyderabad Pvt Ltd    |                       | 2,05,10,919.90        |
| PARTNER- Modi Housing Pvt Ltd -Running Capital     | 1,51,099.42           |                       |
| <b>Loans (Liability)</b>                           |                       | <b>93,11,191.52</b>   |
| Unsecured Loans                                    |                       | 93,11,191.52          |
| <b>Current Liabilities</b>                         | <b>33,12,179.31</b>   | <b>3,14,08,867.82</b> |
| Duties & Taxes                                     | 11,92,347.18          | 5,96,577.78           |
| Sundry Creditors                                   | 67,377.00             | 1,09,97,988.34        |
| Customer Account Credit Balances                   |                       | 97,47,217.00          |
| Outstanding Expenses                               |                       | 75,645.70             |
| STAFF COMMISSION AC                                | 1,900.00              |                       |
| STAFF INCENTIVES                                   |                       |                       |
| Instalments Receivable                             | 20,50,555.13          |                       |
| JDA- Vasudha Ani Reddy                             |                       | 99,91,439.00          |
| <b>Fixed Assets</b>                                | <b>60,291.52</b>      |                       |
| Fa Activa                                          | 22,725.75             |                       |
| FA- Air Cooler                                     | 5,640.00              |                       |
| FA-Computer                                        | 27,866.77             |                       |
| FA- Laptop                                         | 3,348.60              |                       |
| FA- Printer                                        | 710.40                |                       |
| <b>Current Assets</b>                              | <b>6,90,22,288.91</b> | <b>1,56,69,497.50</b> |
| Deposits (Asset)                                   | 1,53,18,189.00        |                       |
| Loans & Advances (Asset)                           | 1,29,03,904.32        | 9,497.50              |
| Sundry Debtors                                     | 27,16,874.60          | 1,56,60,000.00        |
| Cash-in-Hand                                       | 5,84,657.00           |                       |
| Bank Accounts                                      | 3,03,539.25           |                       |
| Inventory                                          | 3,71,95,124.74        |                       |
| <b>Purchase Accounts</b>                           | <b>5,79,852.43</b>    | <b>64,079.00</b>      |
| Construction Material Dealers - Registered Dealers | 1,08,328.47           | 64,079.00             |
| Construction Materials-Unregistered Delears        | 3,345.00              |                       |
| Financial Expenses                                 | 4,15,412.00           |                       |
| Labour Services Unregistered                       | 38,013.96             |                       |
| Other Expenses                                     | 14,753.00             |                       |
| <b>Indirect Expenses</b>                           | <b>99,882.05</b>      | <b>1.66</b>           |
| Other Indirect Expenses                            | 44,842.20             | 1.66                  |
| Professional Services                              | 4,179.00              |                       |
| Promotion Expenses                                 | 4,417.00              |                       |
| Salaries & Employee Benefits                       | 44,150.00             |                       |
| Statutory Interest & Penalties                     | 2,293.85              |                       |
| Profit & Loss A/c                                  | 38,38,963.76          |                       |
| <b>Grand Total</b>                                 | <b>7,70,64,557.40</b> | <b>7,70,64,557.40</b> |

**Modi Realty Miryalguda LLP (23-24)**

5-4-187/3 &amp; 4, IInd Floor, Soham Mansion

M G Road, Secunderabad.

**Profit & Loss A/c**

1-Dec-23 to 31-Dec-23

| <b>Particulars</b>                                 |             | 1-Dec-23 to 31-Dec-23 | <b>Particulars</b>      |  | 1-Dec-23 to 31-Dec-23 |
|----------------------------------------------------|-------------|-----------------------|-------------------------|--|-----------------------|
| <b>Purchase Accounts</b>                           |             | <b>5,15,773.43</b>    | <b>Sales Accounts</b>   |  |                       |
| Construction Material Dealers - Registered Dealers | 44,249.47   |                       |                         |  |                       |
| Construction Materials-Unregistered Dealers        | 3,345.00    |                       | <b>Direct Incomes</b>   |  |                       |
| Financial Expenses                                 | 4,15,412.00 |                       | Gross Loss c/o          |  | <b>5,15,773.43</b>    |
| Labour Services Unregistered                       | 38,013.96   |                       |                         |  |                       |
| Other Expenses                                     | 14,753.00   |                       |                         |  |                       |
| <b>Direct Expenses</b>                             |             |                       |                         |  |                       |
|                                                    |             | <b>5,15,773.43</b>    |                         |  | <b>5,15,773.43</b>    |
| Gross Loss b/f                                     |             | <b>5,15,773.43</b>    | <b>Indirect Incomes</b> |  |                       |
| <b>Indirect Expenses</b>                           |             | <b>99,880.39</b>      | Nett Loss               |  | <b>6,15,653.82</b>    |
| Other Indirect Expenses                            | 44,840.54   |                       |                         |  |                       |
| Professional Services                              | 4,179.00    |                       |                         |  |                       |
| Promotion Expenses                                 | 4,417.00    |                       |                         |  |                       |
| Salaries & Employee Benefits                       | 44,150.00   |                       |                         |  |                       |
| Statutory Interest & Penalties                     | 2,293.85    |                       |                         |  |                       |
| <b>Total</b>                                       |             | <b>6,15,653.82</b>    | <b>Total</b>            |  | <b>6,15,653.82</b>    |

**Modi Realty Miryalguda LLP (23-24)**

5-4-187/3 &amp; 4, IInd Floor, Soham Mansion

M G Road, Secunderabad.

**Balance Sheet**

1-Dec-23 to 31-Dec-23

| <b>Liabilities</b>                              |                 | as at 31-Dec-23       | <b>Assets</b>                |                   | as at 31-Dec-23       |
|-------------------------------------------------|-----------------|-----------------------|------------------------------|-------------------|-----------------------|
| <b>Capital Account</b>                          |                 | <b>2,04,59,820.48</b> | <b>Fixed Assets</b>          |                   | <b>60,291.52</b>      |
| Fixed Capital                                   | 1,00,000.00     |                       | Fa Activa                    | 22,725.75         |                       |
| PARTNER- Modi and Modi Realty Hyderabad Pvt Ltd | 2,05,10,919.90  |                       | FA- Air Cooler               | 5,640.00          |                       |
| PARTNER- Modi Housing Pvt Ltd -Running Capital  | (-)1,51,099.42  |                       | FA-Computer                  | 27,866.77         |                       |
|                                                 |                 |                       | FA- Laptop                   | 3,348.60          |                       |
|                                                 |                 |                       | FA- Printer                  | 710.40            |                       |
| <b>Loans (Liability)</b>                        |                 | <b>93,11,191.52</b>   |                              |                   |                       |
| Unsecured Loans                                 | 93,11,191.52    |                       | <b>Investments</b>           |                   |                       |
|                                                 |                 |                       |                              |                   |                       |
| <b>Current Liabilities</b>                      |                 | <b>2,80,96,688.51</b> | <b>Current Assets</b>        |                   | <b>5,33,52,791.41</b> |
| Duties & Taxes                                  | (-)5,95,769.40  |                       | Deposits (Asset)             | 1,53,18,189.00    |                       |
| Sundry Creditors                                | 1,09,30,611.34  |                       | Loans & Advances (Asset)     | 1,28,94,406.82    |                       |
| Customer Account Credit Balances                | 97,47,217.00    |                       | Sundry Debtors               | (-)1,29,43,125.40 |                       |
| Outstanding Expenses                            | 75,645.70       |                       | Cash-in-Hand                 | 5,84,657.00       |                       |
| STAFF COMMISSION AC                             | (-)1,900.00     |                       | Bank Accounts                | 3,03,539.25       |                       |
| Instalments Receivable                          | (-)20,50,555.13 |                       | Inventory                    | 3,71,95,124.74    |                       |
| JDA- Vasudha Ani Reddy                          | 99,91,439.00    |                       |                              |                   |                       |
|                                                 |                 |                       | <b>Profit &amp; Loss A/c</b> |                   | <b>44,54,617.58</b>   |
|                                                 |                 |                       | Opening Balance              | 38,38,963.76      |                       |
|                                                 |                 |                       | Current Period               | 6,15,653.82       |                       |
| <b>Total</b>                                    |                 | <b>5,78,67,700.51</b> | <b>Total</b>                 |                   | <b>5,78,67,700.51</b> |

**Modi Realty Miryalguda LLP (23-24)**  
5-4-187/3 & 4, IInd Floor, Soham Mansion  
**M G Road, Secunderabad.**

**GSTR-3B**  
1-Dec-23 to 31-Dec-23

Page 1

GST Registration : **36ABCFM6774G2ZZ**  
Status : **Not Signed**

| Particulars                                 | Voucher Count |
|---------------------------------------------|---------------|
| <b>Total Vouchers</b>                       | <b>146</b>    |
| Included in Return                          | 43            |
| Not Relevant for This Return                | 94            |
| Uncertain Transactions (Corrections needed) | 9             |

| Particulars | Taxable Amount | Tax Amount |
|-------------|----------------|------------|
|-------------|----------------|------------|

**Return View**

**3.1 Tax on Outward and Reverse Charge Inward Supplies**

- 3.1a. Outward Taxable Supplies (other than Zero Rated, Nil Rated, and Exempted Supplies)
- 3.1b. Outward Taxable Supplies (Zero Rated)
- 3.1c. Other Outward Supplies (Nil Rated and Exempted)
- 3.1d. Inward Supplies (applicable for Reverse Charge)
- 3.1e. Non-GST Outward Supplies

**3.2 Interstate Supplies**

**4 Eligible for Input Tax Credit**

|                                                                               |           |
|-------------------------------------------------------------------------------|-----------|
| A. Input Tax Credit Available (either in part or in full)                     | 14,780.06 |
| B. Input Tax Credit Reversed                                                  |           |
| C. Net Input Tax Credit Available (A) - (B)                                   | 14,780.06 |
| D. Other Details                                                              |           |
| 1. ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period |           |
| 2. Ineligible ITC under section 16(4) and ITC restricted due to PoS rules     |           |

**5 Exempt, Nil Rated, and Non-GST Inward Supplies** 68,814.46

**6.1 Interest, Late Fee, Penalty and Others**