

From
Mehta & Modi Realty Kowkur LLP
GSTIN: 36ABLFM7631F1Z3,
2nd Floor, 5 4 187 3 and 4, Soham Mansion,
M G Road, Secunderabad, Hyderabad,
Telangana, 500003

To
Office Of Superintendent Of Central Tax And Customs
Ramagopal II range,
Secunderabad GST Division,
Secunderabad Commissionerate.

Regarding: Reply to Notice - O.C.No.177/2024 – C.No.IV/16/04/2021-DIN: 20240456YO0000222EED-
dated: 25-04-2024

Subject: GST- Mismatch of ITC between the difference of ITC available as per GSTR 2B and availed as per GSTR 3B and the difference of ITC to be reversed as per GSTR 3B for the Financial Year 2022-23.

Dear Sir,

The notice points out to a mismatch in ITC available in as per Part A & Part B of GSTR 2B in comparison with ITC availed as per Table 4A of GSTR 3B. In this regard noticee submits that in financial year 2022-23, their net availed ITC as per GSTR 3B returns is Zero.

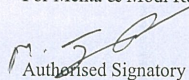
ITC availed as per Table 4A of GSTR 3B	ITC Reversed as per Table 4B of GSTR 3B	Net ITC availed
A	B	A-B
5,20,099	5,20,099	-

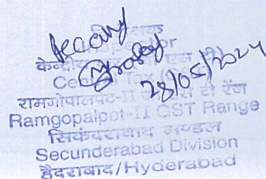
In financial year 2022-23, the taxpayer has declared all such available ITC in GSTR 2B as ineligible ITC in under Table 4D of GSTR 3B.

ITC available As per GSTR 2B.	Ineligible ITC as per Table 4D of GSTR 3B.	Difference
A	B	C
1,54,31,991	1,54,31,991	0

It is established that the net availed ITC as per GSTR 3B is zero and all such ITC available in GSTR 2B is reported as ineligible ITC in GSTR 3B. Hence, there is no mismatch ITC available in GSTR 2B and availed in GSTR 3B and noticee is not liable to reverse any amount or payment of interest as alleged under the notice.

For Mehta & Modi Realty Kowkur LLP


Authorised Signatory


रामगोपाल-II रेंज
Ramgopal-II GST Range
सिन्धुदराबाद जिल्हा
Secunderabad Division
हैदराबाद/Hyderabad



सेंट्रल टैक्स एवम् कस्टम अधीक्षक का कार्यालय

OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX AND CUSTOMS

रामगोपालपेट 2 माल एवम् सेवाकर रेंज सिकंदराबाद माल एवम् सेवाकर मंडल, सिकंदराबाद माल एवम् सेवाकर आयुक्तालय
RAMGOPALPET II RANGE, SECUNDERABAD GST DIVISION & SECUNDERABAD COMMISSIONERATE
पता: "सलीक सीनेट", गेट नं. 2-4-416 & 417, रामगोपालपेट, एम. जी. रोड सिकंदराबाद 500003

ADD: "SALIK SENATE", D. No. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD 500003
email- cgst.rgpctr2@gov.in

O.C.No 177/2024

Date: 25.04.2024

C.No IV/16/04/2021

DIN: 20240456Y0000022EED

To

GSTIN: 36ABLFM7631F1Z3

Legal Name: MEHTA & MODI REALTY KOWKUR LLP

5 4 187 3 and 4, 2nd Floor, Soham Mansion, M.G Road,
Secunderabad, Hyderabad, 500003



Dear Taxpayer,

Sub: GST – Mismatch of ITC between the difference of ITC available as per GSTR 2b and availed as per GSTR 3B, and the difference of ITC to be reversed as per 2b and reversed as per GSTR 3B For the FY 2022-23 - Regarding.

Please refer to GSTR-2B and GSTR 3B for the FY 2022-23, where in it is noticed that there is a mismatch in ITC between the difference of ITC available as per Part a of GSTR 2b and ITC availed as per Table 4A of GSTR 3B, and the difference of ITC shall be reversed as per Part b of GSTR 2B and reversed as per Table 4b1 and 4b2 of GSTR 3B. The Details of mismatch is as follows:

total_its_a available_as per_part a_of_gstr2 b	total_its_ as_per_p art_b_of_ gstr2b	total_its_avail able_as_per_t able_4a_of_gs tr3b	total_its_rev ersed_in_tab le_4b1_of_gs tr3b	total_its_rever sed_in_table 4b2_of_gstr3b	Difference in ITC Availed in GSTR 3B and Available in GSTR 2B	mismatch
A	B	C	D	E	F=(A-C)	D+E+F-B
15747923	0	520099	519534	564	15227825	15747923

2. In view of the above, you are required to reverse the mismatch ITC of Rs. 15747923/- as mentioned above along with interest and submit the proof of payment to this office immediately. Failing which action shall be initiated as per the provisions of the CGST Act, 2017.

Yours faithfully/ आपका आभारी,

(NIRAJ KUMAR)

अधीक्षक/SUPERINTENDENT

रामगोपालपेट -II रेंज/RAMGOPALPET-II RANGE

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