GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

O/o Assistant Commissioner (ST),
MG Road – SD Road circle
Begumpet division,
4th Floor, Pavani Prestige complex,
Ameerpet, Hyderabad.

ANNEXURE TO GST DRC-01

Sub	CGST/SGST Act – M/S SUMMIT HOUSING LLP (SUMMIT SALES LLP)GSTIN 36ACQFS2044C1Z7 – Records furnished FY 2019-20 -verified – Certain discrepancies noticed – Show cause notice Issued - Reg.
Ref:	Joint Commissioner (ST), Begumpet division Authorization RC NO.BGPT-DIVN/STO I/57/MGSD/24-25/DT .25-05-2024

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M/S SUMMIT HOUSING LLP (SUMMIT SALES LLP)GSTIN 36ACQFS2044C1Z7,is on the rolls of MG ROAD – SD ROAD Circle, dealing in stranded wire, cables,, natural sands of all kinds having their registered place of business at Plot No. 5-4-187/3 & 4, Soham Mansion , M.G Road.

The tax payer has furnished the following documents for verification:

1) Audited Balance sheet and P & L account as on 31-03-2020
2) Copies of GSTR-09 ,9C

Verified the above information filed by the dealer thoroughly and following discrepancies were noticed, which are discussed point wise as under.

The details of verification are as under:

1. EXCESS CLAIM OF IGST ITC IN GSTR3B THAN IN GSTR 2A:

During the course of verification, it appeared that the following is the ITC claim of the tax payer as per GSTR-3B is more than the ITC as appearing in GSTR-2A. Worked out as following

Description	ITC claimed In GSTR3B	ITC populated In GSTR2A	Excess Claim Of ITC proposed to be disallowed
Excess Claim Of SGST ITC In GSTR3B Than In GSTR 2A which is proposed to be disallowed	9999618	10290980	291362

Excess Claim Of SGST ITC In GSTR3B Than In GSTR 2A which is proposed to be disallowed	9999618	10290980	291362
Excess Claim Of IGST ITC In GSTR3B Than In GSTR 2A which is proposed to be disallowed	2298484	2368068	69584

2. **Reconciliation of GSTR-01 with GSTR-09:**

The outward supplies turnover declared in GSTR-01 is greater than net outward supplies information furnished in GSTR-09 and arrived at box 1A(1)+1A(2) above. This amount is therefore proposed to be taxed as under declared outward supplies as follows:

SNO	Description	SGST	SGST
1	Tax on Outward supplies declared in GSTR-01 for the FY.	14169767	14169767
2	Less tax on Outward supplies arrived in GSTR-09 at box 1A(1)+1A(2)	14166748	14166748
3	Difference	3018	3018

3.claim of Ineligible ITC Under Sec 17(5):

During the course of verification the information submitted by the dealer , it appeared that the dealer has claimed ITC on goods Under Sec 17(5) of the SGST Act, 2017 which is as under

Under Sec 17(5) of the SGST Act, 2017 input tax credit shall not be available in respect of the lof commodities & services mentioned therein subject to certain conditions.

INELIGIBLE PURCHASES FY 2019-20						
GSTIN	NAME	BASIC TO	IGST	SGST	SGST	COMMODITY
06AWMPS2421F1ZL	WEAVES INDIA	2900	522	0	0	SAREES
36AABCC5116H1ZZ	COSMO DURABLES PVT LTD	389985	0	35098	35098	BATHS, SHOWER - BATHS, SINKS
36AABCJ7667G1ZA	JAGATI PUBLICATIONS LIMITED	9705	0	242	242	NEWSPAPERS, JOURNALS
06AATFK6124A1ZI	KEEP IT FRESH LLP	9292	1132	0	0	SERVICES

36AABCD6737D1ZT	M/S DECCAN CHRONICLE HOLDINGS LIMITED	2530	0	126	126	NEWSPAPERS, JOURNALS
09AAWPC9469P1ZF	M/S TANYA PHOTO FILMS	27600	4968	0	0	Photography
07AAFPB7576B1ZY	MOD CAMERAS	814	146	0	0	CAMERAS
36AAACO3677J1Z5	OBEL SYSTEMS PVT LIMITED	720	0	65	65	ELECTRONICS
36AAICP1675P2ZP	PREMIUM LIFESTYLE AND FASHION INDIA PVT LTD	6862	0	618	618	TELEPHONE SETS
36AABCR1718E1ZQ	RELIANCE RETAIL LIMITED	46043	0	4144	4144	FOOTWEAR,MILK AND CREAM
36AAACU2690P1ZS	USHODAYA ENTERPRISES PRIVATE LIMITED	25585	0	639	639	NEWSPAPERS, JOURNALS
36AADCV9375P1ZC	V GREEN MEDIA PRIVATE LIMITED	16000	0	1440	1440	SERVICES
36AEJPP5811M1Z2	VENKATARAMANA STATIONERY AND BINDING WORKS	184200	0	13229	13229	BALL POINT PENS
		722236	6768	55601	55601	

Therefore, it is proposed to assess M/s. SUMMIT HOUSING LLP (SUMMIT SALES LLP)GSTIN 36ACQFS2044C1Z7 for year April 2019 to March 2020 for the net tax proposed to be payable indicated above under Section 73 of the SGST/CGST Act :

Particulars	SGST	CGST	IGST	Total
Total ITC proposed to be disallowed	349981	349981	76874	**776836**

The registered tax payer may therefore pay the tax in DRC-03. However, if the registered tax payer is not agreeing with the proposals in this notice they may file their objections in DRC-06 within (15) days from the date of receipt of this notice, failing which orders as deemed fit will be passed without any further correspondence in the matter.

The tax payer is requested to avail Personal Hearing in this regard during office hours within the aforesaid time of (15) days from the date of receipt of this notice in the chambers of the undersigned.

They are informed that no penalty is leviable on the tax paid within (15) from the date of receipt of this show cause notice and any payment made after (30) days of receipt would attract a penalty at a rate of 10% of the tax determined or Rs.10,000 penalty whichever is higher under Sec.122 of the CGST / SGST Act.

The reply with documentary evidence by the tax payer will be considered based on the merits of the case.

State Tax officer-I,
MG Road – SD Road circle

To,

M/S SUMMIT HOUSING LLP (SUMMIT SALES LLP),
Plot No. 5-4-187/3 & 4,
Soham Mansion , M.G Road

State Tax Officer-I,
M.G.Road-S.D.Road Circle,
Begumpet Division, Hyderabad.

FORM GST DRC - 01
[See rule 100(2) & 142(1)(a)]

Reference No. - ZD360524050606E **Date - 27-05-2024**

To

GSTIN/ID: 36ACQFS2044C1Z7
Name: SUMMIT SALES LLP
Address : 5-4-187 / 3 AND 4, 3RD FLOOR, SOHAM MANSION, M.G ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

Tax Period : APR 2019 - MAR 2020 **F.Y.- 2019-2020**

Act/ Rules Provisions - Under the Provisions of GST Act and Rules 2017

Section / sub-section under which SCN is being issued - 73

Summary of Show Cause Notice

(a) Brief Fact of the Case : Liability under / Ineligible ITC / GSTR 1 / GSTR 2A / GSTR 3B /

(b) Grounds : Under the section 73 of GST Act and Rules 2017

(c) Tax and other dues :

(Amount in Rs.)

Sr. No.	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2019	MAR 2020	IGST	Telangana	76,874.00	0.00	0.00	0.00	0.00	76,874.00
2	0	0.00	APR	MAR	CGST	NA	3,49,981.00	0.00	0.00	0.00	0.00	3,49,981.00

			2019	2020								
3	0	0.00	APR 2019	MAR 2020	SGST	NA	3,49,981.00	0.00	0.00	0.00	0.00	3,49,981.00
Total							7,76,836.00	0.00	0.00	0.00	0.00	7,76,836.00

Show Cause Notice is attached.

Supporting documents attached by officer:

SUMMT DRC 01 19-20.pdf : DRC 01 19-20

Details of personal hearing and due date to file reply:

Sr. No.	Description	Particulars
1	Date by which reply has to be submitted	11-06-2024
2	Date of personal hearing	NA
3	Time of personal hearing	NA
4	Venue where personal hearing will be held	NA

Signature
Name: VANI BELDI
Designation: State Tax Officer
Jurisdiction: M.G.ROAD - S.D.ROAD:Begumpet:Telangana