GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

Attachment to DRC-07

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| DIN | RCM/ 36ABCFM6774G2ZZ/17-18 |
| Date | 08/12/2023 |
| Office details :<br>Designation of the Assessing Officer<br>Unit<br>Division | <br>ASSISTANT COMMISSIONER (ST),<br>M.G.ROAD-S.D.ROAD CIRCLE,<br>BEGUMPET DIVISION. |
| Details of the Tax Payer<br>Legal Name<br>Trade Name<br>GSTIN | <br>M/S. MODI REALTY (MIRYALAGUDA) LLP<br>M/S. MODI REALTY (MIRYALAGUDA) LLP<br>36ABCFM6774G2ZZ |
| Financial year | 2017-18 |

Ref: 1) Show Cause Notice U/Sec 73 & DRC-01 vide Reference No. ZD360923043336A, Dt.30.09.2023.
2) Reminder notice Reference No. ZD3611230096615, Dt.08.11.2023.
3) Reminder notice Reference No. ZD3611230194101, Dt.17.11.2023.
4) Reminder notice Reference No. ZD361123031832R, Dt.25.11.2023.

You have filed GSTR-3B for the period July, 2017 to March, 2018.

On examination of the information furnished in the returns under various heads and also the information furnished in returns under various heads and also the information furnished in TRAN-1, GSTR-01, GSTR-3B, EWB and other records available in this office it is found that you have not declared your correct tax liability while filing the annual returns of GSTR-09 and 9C. The summary of under declared tax is as follows.

IGST Rs.71488
CGST Rs.229280
SGST Rs.229280
Total Rs.530048

<u>The details of the above tax liability are as follows.</u>

It resolutely appears to be observable inaccuracy (having worthy of brought to tax assessment as per law) on verification of Form GSTR-3B of table 4(A)(2)+4(A) (vs) GSTR-3B of table 3.1 (d) with regards RCM, the taxpayer without payment of taxes under the head of RCM have availed ITC under RCM, which is not permissible under law, hence the same is proposed as payable on the hands of the taxpayer the details are as under :

| ACT | ITC claimed on inward RCM supplies in GSTR-3B [(as per table 4(A)(2) +4(A)(3)] | Reverse Charge liability declared in GSTR-3B [(as per table 3.1(d)] | Short(-)/Excess (+) in ITC (ITC claimed - Liability declared) |
|---|---:|---:|---:|
| IGST | 71488 | 0 | 71488 |
| CGST | 258734 | 29454 | 229280 |
| SGST | 258734 | 29454 | 229280 |
| Total | 588956 | 58908 | 530048 |

According a Show cause notice under Section 73 and DRC-01 was issued vide reference 1st cited and (3) reminder notices were issued vide reference 2nd to 4th cited. The tax payable which was availed under RCM as specified in the above table ought to have been paid by you voluntarily along with the Interest. As on date you have not filed any objections or furnished any payment details, even after issue of notice and subsequent reminders in this regard.

As you have already availed sufficient amount of time for payment of GST Tax which was availed under RCM along with Interest, since the issue of notice & reminder and long time has lapsed, **M/s. MODI REALTY (MIRYALAGUDA) LLP** shall pay the Tax which was availed under RCM along with applicable Interest @18% pa, specified in the above table within (10) days from the date of receipt of DRC-07, failing which action shall be initiated under the provisions of Section 79 of the CGST/Telangana GST Act, 2017 without further notice in the matter.

Assistant Commissioner (ST),
M.G. Road-S.D. Road Circle,
Begumpet Division, Hyderabad.