

**Commissionerate of Taxes
Government of Telangana, India**

Attachment to DRC 01

DIN	GST/36AABCM4761E1ZM/20/1
Office details Designation of the assessing officer Circle Division	
Details of the Tax payer Name Legal Name GSTIN	MODI PROPERTIES PRIVATE LIMITED MODI PROPERTIES PRIVATE LIMITED 36AABCM4761E1ZM
Financial Year	2019-20

You have filed annual return in GSTR-09 for the financial year **2019-20**.

On examination of the information furnished in this return under various heads and also the information furnished in GSTR-01, GSTR-2A, 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. The summary of under declared tax is as follows:

SGST Rs.**132512.00**
CGST Rs.**132512.00**
IGST Rs.**0.00**
CESS Rs.**0.00**
Total Rs.**265024.00**

The details of the above tax liability are as follows:

1. Under declaration of output tax:

• The tax on outward supplies under declared on reconciliation of data in GSTR-09:

It is observed that the tax payer has not correctly declared tax on his outward supplies on reconciliation of turnovers in GSTR-09.

S.No	Issue	Table No. in GSTR- 09	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7	8
1	Tax on taxable supplies as declared in GSTR-09	4N	5817210.00	5817210.00	0.00	0.00	11634420.00
2	Add net increase due to amendments(Increase in amendments (-) decrease in amendments)	10 (-) 11	0.00	0.00	0.00	0.00	0.00
3	Add tax on deemed supplies	16B	0.00	0.00	0.00	0.00	0.00
4	Add tax on unreturned goods	16C	0.00	0.00	0.00	0.00	0.00
5	Pending demands	15G	0.00	0.00	0.00	0.00	0.00
6	Total output tax liability as per the above in GSTR-09(S.NO 1+2+3+4+5)		5817210.00	5817210.00	0.00	0.00	11634420.00
7	Less Total tax paid in cash	9	5431615.00	5431615.00	0.00	0.00	10863230.00
8	Less Tax paid by adjustment of ITC	9	331894.00	331894.00	0.00	0.00	663788.00
9	Less differential tax paid on amendments	14	0.00	0.00	0.00	0.00	0.00
10	Add differential tax paid on amendments related to previous year in current year	(14) of previous FY GSTR-09	0.00	0.00	0.00	0.00	0.00
11	Net tax payable (S.NO 6-7-8-9+10)		53701.00	53701.00	0.00	0.00	107402.00

2. Excess claim of ITC:

The excess input tax credit (ITC) claimed on account of non-reconciliation of information

Under Sec 16(2)(c) every registered person shall be entitled to take credit of ITC on supply of goods or services to him subject to the condition that the tax charged in respect of such supply has been actually paid to the Government either in cash or through utilization of ITC admissible in respect of such supply.

It is observed that the taxpayer has not correctly availed input tax on his inward supplies on reconciliation of turnovers in GSTR-09.

• **Under declaration of Ineligible ITC:**

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

It is seen from GSTR-09 and other information that they have claimed ITC on these commodities and therefore the ITC claimed on these commodities or services is proposed to be recovered.

S.No	Commodity/Service	HSN/SAC code	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7	8
1	Motor Vehicles	8702; 8703; 8711	13572.00	13572.00	0.00	0.00	27144.00
2	Motor Vehicle Insurance Service	997134	65039.00	65039.00	0.00	0.00	130078.00
3	Airlines travel	996425; 996426	200.00	200.00	0.00	0.00	400.00

S.No	Issue	Table no. in GSTR-09	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7	8
A	Total ineligible ITC u/s 17(5)		78811.00	78811.00	0.00	0.00	157622.00
B	Ineligible ITC declared	7E or {Sum of 4D (1) of GSTR 3B of all months in FY} which ever is higher	0.00	0.00	0.00	0.00	0.00
C	Difference/excess ITC claimed	"If (SL.No A – SL.NO B >0) then Lower of {SL.No A – SL.NO B} or {(Sum of 4C of GSTR 3B of all months in current FY) – (13-12 of Previous FY GSTR-09) + (13-12 of current FY GSTR-09)}"	78811.00	78811.00	0.00	0.00	157622.00

Summary :

The total tax payable on account of these deficiencies after giving credit to the payments made in cash and ITC adjusted is arrived as follows:

S.No	Issue	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
	Total tax due in (Under declaration of output tax) + (Excess claim of ITC) above	132512.00	132512.00	0.00	0.00	265024.00

(The detailed workings of the above in tabular form are attached as Annexure-B)

Therefore it is proposed to assess the registered tax payer for the net tax payable indicated above under Section 73 of the SGST/CGST Act. The registered tax payer may therefore pay the tax along with interest 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. A draft standard format is also attached for filing your response along with your detailed reply.

Name :

Designation :

Details of Ineligible ITC 17 (5)				Date: 07-02-2024	Amount in Rupees			
GSTIN : 36AABCM4761E1ZM Name : MODI PROPERTIES PRIVATE LIMITED FY : 2019-20								
S.No.	Seller Name	Seller GSTIN	Commodity / Service	HSN code	Month	R1 to this dealer		
						SGST CGST	IGST CESS	Total
1	2	3	4	5	6	7a	7b	7c
1	Future Generali India Insurance Company Limited	36AABCF0191R1ZA	Motor Vehicle Insurance	997134;	Apr, 2019	324.00 324.00	0.00 0.00	648.00
2	TATA AIG GENERAL INSURANCE CO LTD	36AABCT3518Q1ZX	Motor Vehicle Insurance	997134;	May, 2019	45340.00 45340.00	0.00 0.00	90680.00
3	M/S SREE KRISHNA AUTOMOTIVES HYDERABAD PVT LTD	36AAKCS5353H1Z3	Motor Vehicles	8702; 8703;8711;	May, 2019	1877.00 1877.00	0.00 0.00	3754.00
4	FORTUNE AUTOMOBILES INDIA PRIVATE LIMITED	36AACCF1887F1ZL	Motor Vehicles	8702; 8703;8711;	May, 2019	680.00 680.00	0.00 0.00	1360.00
5	M/S SREE KRISHNA AUTOMOTIVES HYDERABAD PVT LTD	36AAKCS5353H1Z3	Motor Vehicles	8702; 8703;8711;	Jul, 2019	5310.00 5310.00	0.00 0.00	10620.00
6	ROYAL SUNDARAM GENERAL INSURANCE CO. LIMITED	36AABCR7106G1ZK	Motor Vehicle Insurance	997134;	Aug, 2019	8403.00 8403.00	0.00 0.00	16806.00
7	M/S SPICEJET LIMITED	36AACCR1459F1ZH	Airlines Travel	996425; 996426;	Aug, 2019	200.00 200.00	0.00 0.00	400.00
8	ADISHWAR AUTO DIAGNOSTICS PVT LTD MAHAVIR MOTORS	36AABCA9925C1ZU	Motor Vehicles	8702; 8703;8711;	Sep, 2019	2531.00 2531.00	0.00 0.00	5062.00
9	ROYAL SUNDARAM GENERAL INSURANCE CO. LIMITED	36AABCR7106G1ZK	Motor Vehicle Insurance	997134;	Oct, 2019	2145.00 2145.00	0.00 0.00	4290.00
10	ADISHWAR AUTO DIAGNOSTICS PVT LTD MAHAVIR MOTORS	36AABCA9925C1ZU	Motor Vehicles	8702; 8703;8711;	Oct, 2019	708.00 708.00	0.00 0.00	1416.00
11	ROYAL SUNDARAM GENERAL INSURANCE CO. LIMITED	36AABCR7106G1ZK	Motor Vehicle Insurance	997134;	Dec, 2019	8827.00 8827.00	0.00 0.00	17654.00
12	M/S SREE KRISHNA AUTOMOTIVES HYDERABAD PVT LTD	36AAKCS5353H1Z3	Motor Vehicles	8702; 8703;8711;	Jan, 2020	2466.00 2466.00	0.00 0.00	4932.00
	Total					78811.00 78811.00	0.00 0.00	157622.00

Note:

$$\begin{aligned}\text{SGST Ineligible ITC} &= \text{Total SGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer} - 7\text{E SGST of GSTR09} \\ &= 78811.00 - 0.00 \\ &= 78811.00\end{aligned}$$

$$\begin{aligned}\text{CGST Ineligible ITC} &= \text{Total CGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer} - 7\text{E CGST of GSTR09} \\ &= 78811.00 - 0.00 \\ &= 78811.00\end{aligned}$$

$$\begin{aligned}\text{IGST Ineligible ITC} &= \text{Total IGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer} - 7\text{E IGST of GSTR09} \\ &= 0.00 - 0.00 \\ &= 0.00\end{aligned}$$

$$\begin{aligned}\text{CESS Ineligible ITC} &= \text{Total CESS ineligible ITC u/s 17(5) from GSTR-01 to this dealer} - 7\text{E CESS of GSTR09} \\ &= 0.00 - 0.00 \\ &= 0.00\end{aligned}$$