

GOVERNMENT OF TELANGANA
STATE TAXES DEPARTMENT
Attachment to Show Cause Notice in Form DRC-01

DIN:	GST/36AABCM4761E1ZM/19-20,dt:30.05.2024
Officer details Designation of the Assessing officer Unit	Asst. Commissioner (ST), Ramgopalpet-Ranigunj-1 Circle.
Division	Begumpet
Details of the Taxpayer Name	MODI PROPERTIES PRIVATE LIMITED
GSTIN	36AABCM4761E1ZM
Financial Year	2019-20

Ref: 1. Authorization issued vide no. RR01/AC(ST)/Audit-N/29/
36AABCM4761E1ZM/24-25 Dt: 22-05-2024 by Joint Commissioner (ST),
Begumpet Division.

M/s. MODI PROPERTIES PRIVATE LIMITED, is a Registered Tax Payer on the
Rolls of Assistant Commissioner (ST), Ramgopalpet-Ranigunj-1 Circle, Begumpet
Division bearing GSTTN: 36AABCM4761E1ZM.

As Per the Registration Details Obtained from the GSTN Portal, Their
services in WORKS CONTRACT, REAL ESTATE AGENTS, CONSTRUCTION OF RES.
COMPLEX, RENTING OF IMMOVABLE PROPERTY SERVICES.

Discrepancies Identified:

On verification of monthly GSTR- 3B, GSTR1, GSTR-09, GSTR-9C filed by
them and GSTR2A tax under RCM payable, the following discrepancies are
noticed for the FY 2019-20.

1. Interest not Paid on Delay payment of Tax:

Delay payment of Tax under (Rs.)		Due Date	Paid on	ARN No.	No. of Days Delay	Interest @18% per annual	
CGST	SGST					CGST	SGST
53697.00	53697.00	20-04-2020	30-11-2021	AD361121036030Z	589	15597.14	15597.14
5.00	5.00	20-04-2020	02-11-2023	AD361123001118Q	1291	3.18	3.18
53702.00	53702.00				Total	15600.32	15600.32

2. Late fee payable for Late Filing of GSTR-1 Returns:

Section 39 of the Central Goods and Services Act, 2017 (CGST Act)

Furnishing of returns.

Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars as may be prescribed, on or before the eleventh day of the month succeeding such calendar month or part thereof.

On examination of records, it was observed that the Taxpayer had filed the returns belatedly. The taxpayer has to pay late fee on delayed filing of GSTR-1 returns as per Notification No. 04/2018 Dt. 23.01.2018 issued under Section 47 of said Act.

The details of delayed filing of GSTR-1 returns and non-payment of late fees are given below.

Month	Due date for filing	Actual date of filing	No. of days delayed	Late fee to be paid	
				CGST @ Rs.25/- per day	SGST @ Rs.25/- per day
Apr-19	11-05-2019	15-05-2019	4	100	100
Aug-19	11-09-2019	26-09-2019	15	375	375
Sep-19	11-10-2019	17-10-2019	6	150	150
Jan-20	11-02-2020	12-02-2020	1	25	25
Feb-20	11-03-2020	09-05-2020	59	1475	1475
Mar-20	11-04-2020	03-07-2020	83	2075	2075
			Total	4200	4200

3. P&L Account:

Apart from the above, the Taxpayer submitted P&L Account where in they have expensed amounts for other income and Trade Payables which are liable to tax under Section 9(4) & section 16(2) (d) of TGST Act'17 being other income for Rs.8,08,08,076.00&Trade Payables for Rs.3,93,27,180.00 which are liable to tax and which was not paid by them.

The total liability for tax is proposed as under:

- (i) Other Income for Rs.8,05,08,076.00@ 18% the tax is Rs.1,44,91,454.00
(ii) Trade Payables for Rs.3,93,27,180.00 @ 18% the tax is
Rs.70,78,892.00

The total tax liability is detailed as under:

Description	IGST	CGST	SGST	Total
Interest not Paid on Delay payment of Tax	0.00	15600.32	15600.32	31200.64
Late fee payable for Late Filing of GSTR-1 Returns	0	4200	4200	8400.00
Other income	0	7245727	7245727	14491454
Trade Payables	0	3539446	3539446	7078892
TOTAL	0.0	10804973.32	10804973.32	21609946.64

Therefore, it is proposed to assess the registered tax payer for the net tax payable indicated above under Section 73 of the SGST/CGST/IGST Act.

The registered tax payer may therefore pay the tax along with interest within 30 days of the show cause notice.

If payment of the proposed tax is made within one month of the receipt of this show cause notice, no penalty will be leviable and any payment made after one month would attract a penalty @10% of the tax determined or Rs.10000/-, whichever is higher, under Sec.122 of the CGST/SGST Act.

However, If the registered taxpayer is not agreeing with the proposals in this notice, they may file their objections in DRC-06 within (30) days from the date of receipt of this notice. If the tax payer wants to attend for the personal hearing, he may appear before the under signed during the office hours within the aforesaid time of 30 days on any working day.


Assistant Commissioner (ST),
Ramgopalpet-Ranigunj1 Circle
Assistant Commissioner (ST)
Ramgopalpet-Ranigunj-I Circle,
Begumpet Division, Hyderabad.

To
M/s MODI PROPERTIES PRIVATE LIMITED
2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION, M.G
ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003