



Proceedings of Assistant Commissioner (State Taxes)
Ramgopalpet-Ranigunj-II Circle
BEGUMPET DIVISION
PRESENT: Sri M. UPENDER
(u/s 73 of the TGST & CGST Acts, 2017)

DIN	GST/36ACVFS7909P1ZV/18-19
Office details Designation of the assessing officer Unit Division	ASSISTANT COMMISSIONER (ST) RAMGOPALPET-RANIGUNJ BEGUMPET
Details of the Tax payer Name Legal Name GSTIN	SERENE CONSTRUCTIONS LLP SERENE CONSTRUCTIONS LLP 36ACVFS7909P1ZV
Financial Year	2018-19

Sub: GST Act' 2017 – Scrutiny of Returns – Certain Discrepancies Noticed for the financial year 2018-19 – Under IGST Act' 2017 – Show cause notice issued – Reminder issued – Tax payer Not Filed any reply – Orders passed – Regarding.

Ref: 1. This office Show Cause notice vide ARN: AD3601240296935 dated: 31-01-2024
2. This office Reminders dated: 05-03-2024, 18-03-2024 and 19-04-2024.

M/s. SERENE CONSTRUCTIONS LLP, is a registered tax payer on the rolls of the Assistant Commissioner (ST) Ramgopalpet-Ranigunj – II Circle, Begumpet Division with GSTIN **36ACVFS7909P1ZV**.

On scrutiny of returns of the Tax Payer, certain discrepancies were noticed for the financial year 2018-19 under IGST Act' 2017 which is identified as under:

1. Excess ITC Claimed

S.No.	IGST ITC Claimed as per GSTR-3B	IGST ITC Available as per GSTR-2A	Excess ITC Claimed
1	386316.00	241949.22	144366.78

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	IGST
1	2	3
1	Total tax due in (1) above	144366.78

Accordingly, a show cause notice issued to the Tax payer and issued (3) reminders along with personal hearing mentioned in the references cited. The Tax payer was given ample time but they have failed to furnish the details/ written objection called for even after several telephonic reminders for the reasons best known to them. Hence it is construed that they have no valid books of accounts maintained, as such there is no other alternative. Therefore in view of the limitation prescribed for assessment as per section 73(10) of SGST Act 2017 to complete their assessment to the best of judgment for the amount proposed in the show cause notice hereby confirmed as mentioned below:

S.No	Issue	IGST
1	2	3
1	Total tax due in (1) above	144366.78

Since the taxpayer has not paid the amounts within (30) days of issue of the show cause, they are liable to pay penalty under Sec.122 of the CGST/SGST/IGST Act as applicable of IGST Rs. **14437.00**.

Note: An appeal against this order lies before the Appellate Joint Commissioner (ST), Punjagutta Division Hyderabad within (90) days from the date of receipt of this order.

Sd/-
Assistant Commissioner (ST)
Ramgopalpet-Ranigunj-II Circle