



Proceedings of Assistant Commissioner (State Taxes)

Ramgopalpet-Ranigunj-II Circle

BEGUMPET DIVISION

PRESENT: SH M. UPENDER

(u/s 73 of the TGST & CGST Acts, 2017)

DIN	GST/36ACVFS7909P1ZV/19/1
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

- Ref: 1. This office Show Cause notice vide ARN: AD360124033615D dated: 31-01-2024
2. This office Reminders dated: 05-03-2024, 18-03-2024 and 04-04-2024.

You have filed annual return in GSTR-09 for the financial year 2018-19.

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. **2554667.00**
CGST Rs. **354667.00**
IGST Rs. **144367.00**
CESS Rs. **0.00**
Total Rs. **3053701.00**

The details of the above tax liability are as follows:

1. Under declaration of output tax:

• 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 (5N+10-11) above. This amount is therefore proposed to be taxed as under declared outward supplies as follows:

S.No	Issue	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
1	Tax on Outward supplies declared in GSTR-01 for the FY	2460425.00	2460425.00	0.00	0.00	4920850.00
2	Less tax on Outward supplies arrived in GSTR-09 (5N+10-11)	260425.00	2460425.00	0.00	0.00	2720850.00
3	Difference (1-2)	2200000.00	0.00	0.00	0.00	2200000.00

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 tax payer has not correctly availed input tax on his inward supplies on reconciliation of turnovers in GSTR-09.

• Scrutiny of ITC availed:

S. No	Description	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
1	ITC in the year as per Table 8A of GSTR-09	1201195.00	1201195.00	241949.00	0.00	2644339.00
2	ITC from ISD table 4A (4)	0.00	0.00	0.00	0.00	0.00
3	ITC from imports table 4A (1)+4A (2)	0.00	0.00	0.00	0.00	0.00
4	Inward Supplies liability to reverse charge 4A(3) (other than 4A(1) & 4A(2))	0.00	0.00	0.00	0.00	0.00
5	ITC brought forward from previous FY to current FY, Table 8C of previous FY GSTR-09	0.00	0.00	0.00	0.00	0.00
6	ITC carried forward from Present FY to subsequent FY, Table 8C of GSTR-09	0.00	0.00	0.00	0.00	0.00
7	Reversals in Table 4B of GSTR-3B	0.00	0.00	0.00	0.00	0.00
8	ITC Available for use in the Same year (S.No 1+2+3+4+5-6-7)	1201195.00	1201195.00	241949.00	0.00	2644339.00
9	ITC used in same year as per 4C of GSTR-3B	1555862.00	1555862.00	386316.00	0.00	3498040.00
10	Net excess used (S.No 9-8)	354667.00	354667.00	144367.00	0.00	853701.00

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	6	7	8
1	Total tax due in (Under declaration of output tax) + (Excess claim of ITC) above	2554667.00	354667.00	144367.00	0.00	3053701.00

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:

Total Tax Liability **Rs. 2554667/-** under SGST, **Rs. 354667/-** under CGST and **Rs. 144367/-** under IGST

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 CGST Rs. **255467**, SGST Rs. **35467** and IGST Rs. **14437**.

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