

GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

Attachment to DRC-07

DIN	RCM/ 36ADBFS3288A2Z7 /17-18
Date	08/12/2023
Office details : Designation of the Assessing Officer Unit Division	ASSISTANT COMMISSIONER (ST), M.G.ROAD-S.D.ROAD CIRCLE, BEGUMPET DIVISION.
Details of the Tax Payer Legal Name Trade Name GSTIN	M/S. SILVER OAK VILLAS LLP M/S. SILVER OAK VILLAS LLP 36ADBFS3288A2Z7
Financial year	2017-18

- Ref: 1) Show Cause Notice U/Sec 73 & DRC-01 vide Reference No. ZD3609230438550, Dt.30.09.2023.
2) Reminder notice Reference No. ZD3611230097898, Dt.08.11.2023.
3) Reminder notice Reference No. ZD361123019491R, Dt.17.11.2023.
4) Reminder notice Reference No. ZD361123032372W, 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.0

CGST Rs.997448

SGST Rs.997448

Total Rs.1994896

The details of the above tax liability are as follows.

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	0	0	0
CGST	1035949	38501	997448
SGST	1035949	38501	997448
Total	2071898	77002	1994896

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. SILVER OAK VILLAS 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.