Commissionerate of Taxes
Government of Telangana, India

Attachment to DRC 01

DIN	GST/36AAOCS0548N1ZR/20/2
Office details Designation of the assessing officer Circle Division	
Details of the Tax payer Name Legal Name GSTIN	 SDNMKJ REALTY PVT LTD SDNMKJ REALTY PRIVATE LIMITED 36AAOCS0548N1ZR
Financial Year	2019-20

Take notice that you have not filed annual return in GSTR-09 for the financial year **2019-20**.

On examination of the information furnished to this office in GSTR-3B, GSTR-01, GSTR-2A, EWB and other records available in this office it is found that you have not declared your correct tax liability while filing GSTR-3B. The summary of under declared tax is as follows:

SGST Rs.**162058.00**
CGST Rs.**162058.00**
IGST Rs.**0.00**
CESS Rs.**0.00**
Total Rs.**324116.00**

The details of the above tax liability are as follows:

1. Net tax under declared due to non-reconciliation of turnovers in other returns and E-way bill information:

In addition to the above under declared turnovers with respect to GSTR-3B, it is seen that you have under declared turnovers with respect to other information available in this office.

• Reconciliation of GSTR-01 with GSTR-3B:

The outward supplies turnover declared in GSTR-01 is greater than net outward supplies information furnished in GSTR-3B. 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.	1726743.00	1726743.00	0.000	0.00	3453486.00
2	Less tax on Outward supplies arrived in GSTR-3B at box 3.1A+3.1B	1589603.00	1589603.00	0.000	0.000	3179206.00
3	Difference (S.No.1- S.No.2)	137140.00	137140.00	0.000	0.00	274280.00

2. Excess claim of ITC:

The excess input tax credit (ITC) claimed on account of non-reconciliation of information declared in GSTR-3B:

It is observed that the taxpayer has not correctly availed input tax on his inward supplies on reconciliation of turnovers in GSTR-3B.

• Excess ITC availed in GSTR-3B compared to the tax on inward supplies declared by the suppliers:

You have availed excess ITC in GSTR-3B as compared to the tax declared by your suppliers on the supplies made to you.GSTR-1 filed by supplier up to the tax period of September of following FY till the cut-off date has been considered for availability of ITC. For the FY: **Apr 19-Mar 20** , the cut-off date is **31 Oct, 2020.**

S.No	Issue	Table No. in GSTR-3B	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7	8
1	ITC availed in GSTR-3B	4A(3)+4A(5)	37937.00	37937.00	0.000	0.000	75874.00
2	Tax declared by the suppliers on the supplies made to you	Cumulative figures of GSTR-01 filed by suppliers	35645.00	35645.00	0.000	0.000	71290.00
3	Invalid ITC as the supplier has filed GSTR-01 after the cut-off date	Cumulative figures of GSTR-01 filed by suppliers after the cut-off date	0.00	0.00	0.000	0.000	0.00
4	Excess ITC availed S.No.1 (-) {S.No.2-S.NO.3}		2292.00	2292.00	0.000	0.000	4584.00

• 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-3B 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 code	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7	8
1	Works contractors	9954	22626.00	22626.00	0.00	0.00	45252.00

S.No	Issue	Table no. in GSTR-3B	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7	8
A	Total ineligible ITC u/s 17(5)		22626.00	22626.00	0.00	0.00	45252.00
B	Ineligible ITC declared in GSTR-3B	Ineligible ITC declared in GSTR-3B at box 4D(1)	0.00	0.00	0.00	0.00	0.00
C	Difference/excess ITC claimed	"Lower of {Sl.NO A-B} or {Sum of 4C of all months GSTR 3B in FY}"	22626.00	22626.00	0.00	0.00	45252.00

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	162058.00	162058.00	0.00	0.00	324116.00

(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 :

AOCS0548N1ZR Name : SDNMKJ REALTY PVT LTD FY : 2019-20

Month	GSTR-01			GSTR-3B			Difference	
	SGST CGST	IGST CESS	Total	SGST CGST	IGST CESS	Total	SGST CGST	IGST CESS
2	3a	3b	3c	4a	4b	4c	5a	5b
2019	129860.00 129860.00	0.00 0.00	259720.00	129860.00 129860.00	0.00 0.00	259720.00	0.00 0.00	0.00 0.00
2019	129860.00 129860.00	0.00 0.00	259720.00	129860.00 129860.00	0.00 0.00	259720.00	0.00 0.00	0.00 0.00
2019	129860.00 129860.00	0.00 0.00	259720.00	129860.00 129860.00	0.00 0.00	259720.00	0.00 0.00	0.00 0.00
019	129860.00 129860.00	0.00 0.00	259720.00	129860.00 129860.00	0.00 0.00	259720.00	0.00 0.00	0.00 0.00
2019	129860.00 129860.00	0.00 0.00	259720.00	129860.00 129860.00	0.00 0.00	259720.00	0.00 0.00	0.00 0.00
2019	134329.00 134329.00	0.00 0.00	268658.00	134329.00 134329.00	0.00 0.00	268658.00	0.00 0.00	0.00 0.00
2019	134329.00 134329.00	0.00 0.00	268658.00	134329.00 134329.00	0.00 0.00	268658.00	0.00 0.00	0.00 0.00
2019	134329.00 134329.00	0.00 0.00	268658.00	134329.00 134329.00	0.00 0.00	268658.00	0.00 0.00	0.00 0.00
2019	235593.00 235593.00	0.00 0.00	471186.00	134329.00 134329.00	0.00 0.00	268658.00	101264.00 101264.00	0.00 0.00
2020	170205.00 170205.00	0.00 0.00	340410.00	134329.00 134329.00	0.00 0.00	268658.00	35876.00 35876.00	0.00 0.00
2020	134329.00 134329.00	0.00 0.00	268658.00	134329.00 134329.00	0.00 0.00	268658.00	0.00 0.00	0.00 0.00
2020	134329.00 134329.00	0.00 0.00	268658.00	134329.00 134329.00	0.00 0.00	268658.00	0.00 0.00	0.00 0.00
	1726743.00 1726743.00	0.00 0.00	3453486.00	1589603.00 1589603.00	0.00 0.00	3179206.00	137140.00 137140.00	0.00 0.00

Ī Tax = GSTR-01 SGST - GSTR-3B SGST

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Ī Tax = GSTR-01 CGST - GSTR-3B CGST

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Tax = GSTR-01 IGST - GSTR-3B IGST

0 - 0.00

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Ꞩ Tax = GSTR-01 CESS - GSTR-3B CESS

0 - 0.00

0

GSTR-3B ITC			ITC from GSTR-01 Suppliers			
SGST CGST	IGST CESS	Total	SGST CGST	IGST CESS	Total	SGST CGST
3a	3b	3c	4a	4b	4c	5a
1567.00 1567.00	0.00 0.00	3134	2614.00 2614.00	0.00 0.00	5228.00	-1047.00 -1047.00
3999.00 3999.00	0.00 0.00	7998	1299.00 1299.00	0.00 0.00	2598.00	2700.00 2700.00
2661.00 2661.00	0.00 0.00	5322	5280.00 5280.00	0.00 0.00	10560.00	-2619.00 -2619.00
1501.00 1501.00	0.00 0.00	3002	1299.00 1299.00	0.00 0.00	2598.00	202.00 202.00
2904.00 2904.00	0.00 0.00	5808	1299.00 1299.00	0.00 0.00	2598.00	1605.00 1605.00
4537.00 4537.00	0.00 0.00	9074	3571.00 3571.00	0.00 0.00	7142.00	966.00 966.00
1343.00 1343.00	0.00 0.00	2686	2243.00 2243.00	0.00 0.00	4486.00	-900.00 -900.00
8543.00 8543.00	0.00 0.00	17086	8093.00 8093.00	0.00 0.00	16186.00	450.00 450.00
3953.00 3953.00	0.00 0.00	7906	5837.00 5837.00	0.00 0.00	11674.00	-1884.00 -1884.00
3640.00 3640.00	0.00 0.00	7280	1361.00 1361.00	0.00 0.00	2722.00	2279.00 2279.00
1883.00 1883.00	0.00 0.00	3766	1361.00 1361.00	0.00 0.00	2722.00	522.00 522.00
1406.00 1406.00	0.00 0.00	2812	1388.00 1388.00	0.00 0.00	2776.00	18.00 18.00
37937.00 37937.00	0.00 0.00	75874	35645.00 35645.00	0.00 0.00	71290.00	2292.00 2292.00

d GSTR-01 after the cut-off date : 2020-10-31 SGST : 0.00

A)(3) + 4(A)(5)} from GSTR-3B - [SGST ITC from GSTR-01 suppliers - SGST Invalid ITC as the supplier has filed GSTR-01 after th
00]

d GSTR-01 after the cut-off date : 2020-10-31 CGST : 0.00

A)(3) + 4(A)(5)} from GSTR-3B - [CGST ITC from GSTR-01 suppliers - CGST Invalid ITC as the supplier has filed GSTR-01 after t
00]

d GSTR-01 after the cut-off date : 2020-10-31 IGST : 0.00

(3) + 4(A)(5)} from GSTR-3B - [IGST ITC from GSTR-01 suppliers - IGST Invalid ITC as the supplier has filed GSTR-01 after the c

d GSTR-01 after the cut-off date : 2020-10-31 CESS : 0.00

A)(3) + 4(A)(5)} from GSTR-3B - [CESS ITC from GSTR-01 suppliers - CESS Invalid ITC as the supplier has filed GSTR-01 after tl

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IMKJ REALTY PVT LTD FY : 2019-20

Seller Name	Seller GSTIN	Commodity / Service	HSN code	Month	R1 to this dealer	
					SGST CGST	IGST CESS
2	3	4	5	6	7a	7b
DI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Apr, 2019	1252.00 1252.00	0.00 0.00
DI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	May, 2019	1299.00 1299.00	0.00 0.00
DI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Jun, 2019	1299.00 1299.00	0.00 0.00
DI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Jul, 2019	1299.00 1299.00	0.00 0.00
DI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Aug, 2019	1299.00 1299.00	0.00 0.00
DI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Sep, 2019	1343.00 1343.00	0.00 0.00
DI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Oct, 2019	1343.00 1343.00	0.00 0.00
SHMAN & WAKEFIELD INDIA PVT LTD	36AAACC5006B1ZF	Works contractors	9954;	Nov, 2019	6750.00 6750.00	0.00 0.00
DI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Nov, 2019	1343.00 1343.00	0.00 0.00
DI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Dec, 2019	1343.00 1343.00	0.00 0.00
DI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Jan, 2020	1343.00 1343.00	0.00 0.00
DI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Feb, 2020	1343.00 1343.00	0.00 0.00
DI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Mar, 2020	1343.00 1343.00	0.00 0.00
MMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	Mar, 2020	27.00 27.00	0.00 0.00

Seller Name	Seller GSTIN	Commodity / Service	HSN code	Month	SGST CGST	IGST CESS	
2	3	4	5	6	7a	7b	
al					22626.00 22626.00	0.00 0.00	

ST Ineligible ITC = Lower of {(Total SGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 4D(1) SGST of GSTR-3B) or Sum of 4C of all months GSTR 3B in FY}

= 22626.00 - 0.00

= 22626.00

ST Ineligible ITC = Lower of {(Total CGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 4D(1) CGST of GSTR-3B) or Sum of 4C of all months GSTR 3B in FY}

= 22626.00 - 0.00

= 22626.00

T Ineligible ITC = Lower of {(Total IGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 4D(1) IGST of GSTR-3B) or Sum of 4C of all months GSTR 3B in FY}

= 0.00 - 0.00

= 0.00

S Ineligible ITC = Lower of {(Total CESS ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 4D(1) CESS of GSTR-3B) or Sum of 4C of all months GSTR 3B in FY}

= 0.00 - 0.00

= 0.00