GOVERNMENT OF TELANGANA COMMERCIAL TAX DEPARTMENT

Attachment to Show Cause Notice in Form DRC-01

DIN	
DIIV	GST/36AERPK6958C1Z2/20
Office details Designation of the assessing officer Unit Dívísíon	ASSISTANT COMMISSIONER (ST) RAMGOPALPET-RANIGUNJ BEGUMPET
Details of the Tax payer Name Legal Name GSTIN	Rajesh Kumar Jayanthilal Kadakia RAJESH KUMAR JAYANTILAL KADAKIA 36AERPK6958C1Z2
Financial Year	2019-20

You have filed annual return in GSTR-09 for the financial year 2019-20.

On examination of the information furnished in this return under various heads and also the information furnished in TRAN-1, 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.44951.62 CGST Rs.44951.62 Total Rs.89903.24

The details of the above tax liability are as follows:

- 1. Net tax liability under declared on account of non-reconciliation of information declared in GSTR-09:
- A. The excess input tax credit(ITC) claimed on account of non-reconciliation of information declared in GSTR-09:

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. Resulting in tax payable to a tune of Rs. 5876.70

S.No	Issue	Table No. in GSTR-09	SGST	CGST	Total
1	2	3	4	5	6
1 1	Excess claim of ITC declared in GSTR-09	8D	2938.35	2938.35	5876.70

- B. Net tax payable on account of reconciliation in GSTR-09 = Total of A = 5876.70
- 2. Excess claim of ITC:

• Excess ITC claimed in GSTR-3B compared to GSTR-09.

You have claimed excess ITC in GSTR-3B as compared to the net ITC available in the annual return GSTR-09 which has resulted in an under payment of tax as follows:

	and under payment of tax as follows:				nual
S.No	Description	Table No. in GSTR-09	SGST	CGST	T
1	2	3			Total
1	Eligible ITC in GSTR-3B	6A	4	5	6
1	Total ITC availed in Com-		50566.83	50566.83	101133.66
3 1	TC availed in GSTR-3B in	60-{6K+6L} S.No.2 (-) S.	51732.00	51732.00	
	excess of GSTR-09 Under declaration of Ineligible IT(No 1	1165.17	1165.17	2330.34
mengible HC:					

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-09 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.

0.11		- These comn	nodities or service	es is proposed to l	be recovered.	
S.No	Commodity/Service	HSN code	Table no. in GSTR-09	SGST	000=	
1	2	3		3331	CGST	Total
1	Works contractors	9954;	4	5	6	7
A	Total ineligible ITC u/s 17(5)	9934,		40848.10	40848.10	81696.2
	(0)	-	75	40848.10	40848.10	81696.2
В	neligible ITC declared	-	7E or {Sum of 4D(1) of GSTR 3B of all months in FY } which ever is	0.00	0.00	0.00
	oifference/excess ITC claimed	_	higher			
	Immary :			40848.10	40848.10	81696.20
	The total toy name					01090.20

The total tax payable on account of these deficiencies after giving credit to the payments made

		, and is diffeed as follows:	- 0	an to the paymen	is made
	S.No	Issue	SGST	CGST	
	1	2		0001	Total
	1	Total tax due in (1) + (2) above	3	4	5
		The detailed workings of the above in tabular fo	44951.62	44951.62	89903.24
iii labular form are attack.					

(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.

-	Total 7c 4412.8
R1 to this dealer	7b 2206.44 2206.44 4051.62 5098.77 2294.01 2408.76 2408.76 2408.76 2408.76 2408.76 2408.76 2408.76 2408.76 2408.76
	7a 2206.44 2206.44 4051.62 5098.77 2294.01 2408.76 2408.76 2408.76 2408.76 2408.76 2408.76 2408.76
Month	6 Apr, 2019 May, 2019 Jun, 2019 Jul, 2019 Aug, 2019 Sep, 2019 Oct, 2019 Dec, 2019 Jan, 2020 Feb, 2020
HSN code	9954; 9954; 9954; 9954; 9954; 9954; 9954; 9954; 9954;
Commodity / Service	
Seller GSTIN	61E1ZM 61E1ZM 61E1ZM 61E1ZM 71E1ZM 71E1ZM 71E1ZM V 1E1ZM V 1E1ZM V
S.No. Seller Name	2 MODI PROPERTIES PRIVATE LIMITED 3 MODI PROPERTIES PRIVATE LIMITED 4 MODI PROPERTIES PRIVATE LIMITED 5 MODI PROPERTIES PRIVATE LIMITED 6 MODI PROPERTIES PRIVATE LIMITED 7 MODI PROPERTIES PRIVATE LIMITED 9 MODI PROPERTIES PRIVATE LIMITED 10 MODI PROPERTIES PRIVATE LIMITED 11 MODI PROPERTIES PRIVATE LIMITED 12 MODI PROPERTIES PRIVATE LIMITED 14 MODI PROPERTIES PRIVATE LIMITED 15 MODI PROPERTIES PRIVATE LIMITED 16 MODI PROPERTIES PRIVATE LIMITED 17 MODI PROPERTIES PRIVATE LIMITED 16 MODI PROPERTIES PRIVATE LIMITED 17 MODI PROPERTIES PRIVATE LIMITED

Rs in Rupees

FY: 2019-20

----- vayanunai Kadakia

Vote:

SGST Ineligible ITC = Total SGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 7E SGST of GSTR09

6240.20 81696.20

40848.10 3120.10

40848.10

= 40848.10

CGST Ineligible ITC = Total CGST ineligible ITC u/s 17(5) from R1 to this dealer - 7E CGST of GSTR09

= 40848.10 - 0.00

= 40848.10