

FORM GST DRC – 06*[See rule 142(4)]***Reply to the Show Cause Notice**

1. GSTIN	36AAOCS0548N1ZR	
2. Name	SDNMKJ Realty Private Limited	
3. Details of Show Cause Notice	ZD3605240694439	Date of issue: 31-05-2024
4. Financial Year	2019-20	
5. Reply	Given as Annexure A	
6. Documents uploaded	I. Reply to Notice.	
7. Option for personal hearing	Yes- Required	No ☐

8. Verification –

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

SDNMKJ Realty Private Limited

director

Reply to the Notice:

Soham Satish Modi (hereinafter referred as “noticee”) is engaged in renting of commercial property. They are registered with goods and services tax department vide GSTIN NO: 36AAOCS0548N1ZR. Noticee herein makes the below submissions.

Submissions

9. Noticee submits that they deny all the allegations made in Show Cause Notice (SCN) as they are not factually/legally correct.
10. Noticee submits that the provisions (including Rules, Notifications & Circulars issued thereunder) of both the CGST Act, 2017 and the Telangana GST Act, 2017 are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act, 2017 would also mean a reference to the same provision under the TGST Act, 2017. Similarly, the provisions of CGST Act, 2017 are adopted by IGST Act, 2017 thereby the reference to CGST provisions be considered for IGST purpose also, wherever arises.

11. Noticee submits that the allegation made by the Show cause Notice dated 31-05-2024 is :

Para No.	Description	Amount
1	The outward supplies turnover declared in GSTR-01 is greater than net outward supplies information furnished in GSTR-3B	Rs. 2,74,280 /-
2	Excess utilization of ITC in GSTR 3B over and above ITC available in GSTR 2A.	Rs. 4,584 /-
3	Under declaration of Ineligible ITC	Rs. 45,252 /-
	Total	Rs.1,58,612 /-

Para 1. The outward supplies turnover declared in GSTR-01 is greater than tax liability discharged in GSTR 3B.

12. This para points out that the outward supplies turnover declared in GSTR-01 is greater than tax liability discharged in GSTR 3B.

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

13. Noticee in this regard, submits that, the GSTR 1 tax liability arrived in the notice is exclusive of credit notes, hence such exclusion is resulting in difference in tax liability discharged in GSTR 3B and liability declared in GSTR 1 returns. Computation of actual tax liability is provided in the Table 1 given below.

Table 1

Particulars	<u>Amount in Rupees.</u>		
	IGST	CGST	SGST
GSTR 1 values adopted in Notice	0	17,26,744	17,26,744
Credit notes	0	-1,37,140	-1,37,140
Net liability as per GSTR 1	0	15,89,604	15,89,604
Liability discharged in GSTR 3B	0	15,89,603	15,89,603
Difference	0	1	1

14. On examination of table 1 provided above, it can be clearly established that there in consideration of such credit notes, there is no such difference in CGST And SGST tax liability reported in GSTR 1 in comparison with GSTR 3B. In support of such submission, screen shot of GSTR 1 return of December, 2019 and January, 2020 are provided hereunder.

Screen shot of GSTR 1 return of December 2019

9B - Credit / Debit Notes (Registered)

Recipient wise count Document wise details HELP ?

Processed Records

36AADCK4066C1ZS KARVY DATA MANAGEMENT SERVICES LIMITED

Display/Hide Columns: v

Records Per Page : 10

Q Search...

C/D Note No.	C/D Note Date	Note Type	Note value (₹)	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Source	Actions
1	30/12/2019	Credit	4,70,372.00	3,98,620.00	0.00	35,875.80	35,875.80	0.00		v x

BACK

9B - Credit / Debit Notes (Registered)

Recipient wise count Document wise details HELP ?

Processed Records

36AAGCK6303B1ZZ KFIN TECHNOLOGIES LIMITED

Display/Hide Columns: v

Records Per Page : 10

Q Search...

C/D Note No.	C/D Note Date	Note Type	Note value (₹)	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Source	Actions
2	30/12/2019	Credit	4,49,167.00	3,80,650.00	0.00	34,258.50	34,258.50	0.00		v x
3	30/12/2019	Credit	4,08,152.00	3,45,891.25	0.00	31,130.21	31,130.21	0.00		v x

BACK

Screen shot of GSTR 1 return of January 2020

9B - Credit / Debit Notes (Registered)

Recipient wise count Document wise details HELP ?

Processed Records

36AAGCK6303B1ZZ KFIN TECHNOLOGIES LIMITED

Display/Hide Columns: v

Records Per Page : 10

Q Search...

C/D Note No.	C/D Note Date	Note Type	Note value (₹)	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Source	Actions
4	31/01/2020	Credit	4,70,372.00	3,98,620.00	0.00	35,875.80	35,875.80	0.00		v x

15. Further, tax liability and input comparison report as downloaded from the common portal is provided hereunder for your ready reference.

Tax Period	Tax liability declared in GSTR-3B during the month [as per table 3.1(a)]		Tax liability declared in GSTR-1 (other than reverse charge supply) during the month [as per table 4A, 4C, 5, 6C, 7, 9A, 9B, 9C, 10, 11]		Shortfall (-)/ Excess (+) in liability (GSTR-3B - GSTR-1)	
	CGST	SGST	CGST	SGST	CGST	SGST
Apr-19	1,29,860	1,29,860	1,29,860	1,29,860	-	-
May-19	1,29,860	1,29,860	1,29,860	1,29,860	-	-
Jun-19	1,29,860	1,29,860	1,29,860	1,29,860	-	-
Jul-19	1,29,860	1,29,860	1,29,860	1,29,860	-	-
Aug-19	1,29,860	1,29,860	1,29,860	1,29,860	-	-
Sep-19	1,34,329	1,34,329	1,34,329	1,34,329	-	-
Oct-19	1,34,329	1,34,329	1,34,329	1,34,329	-	-
Nov-19	1,34,329	1,34,329	1,34,329	1,34,329	-	-
Dec-19	1,34,329	1,34,329	1,34,329	1,34,329	-	-
Jan-20	1,34,329	1,34,329	1,34,329	1,34,329	-	-
Feb-20	1,34,329	1,34,329	1,34,329	1,34,329	-	-
Mar-20	1,34,329	1,34,329	1,34,329	1,34,329	-	-
Total	15,89,604	15,89,604	15,89,604	15,89,604	0	0

16. On examination of tax liability and input comparison report given above, it can be established that there is no such short payment of taxes in GSTR 3B returns. Hence, noticee has discharged all the liability as pointed out in this para and it is therefore requested to drop all further proceedings under this para.

Para 2. Excess utilization of ITC in GSTR 3B over and above ITC available in GSTR 2A.

17. This para points out that noticee has claimed excess credit in GSTR 3B over and above credit available GSTR 2A.

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

18. In this regard, it is submitted that noticee has claimed credit pertaining to F.Y.2018-19 in F.Y.2019-20 details of such purchase on which ITC has been claimed in F.Y.2019-20 is provided in table 2 below.

Table 1

Invoice Date	Invoice No.	Party	Taxable Value	<u>Amount in rupees.</u>	
				CGST	SGST
15-01-2019	TS-TL028-1819	Transaction Square LLP	31,932	2,874	2,874

19. Such excess credit pertaining to invoice no. TS-TL028-1819 dated 15-01-2019 is claimed in GSTR 3B return of June 2019, hence resulting in difference between ITC claimed in GSTR 3B return and ITC available in GSTR 2A. It is requested to drop all further proceedings in this regard.

Para 3. Under declaration of Ineligible ITC.

20. This para points out that noticee has utilized blocked credits under section 17(5) of CGST Act, 2017.

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

21. In this regard, it is submitted that such credits alleged as works contracts pertains to business administration services availed by the noticee and credit claimed against such purchase does not fall under the ambit of Section 17(5) of CGST Act, 2017. In support of such submission a sample invoice is attached as **Annexure 1**.

22. Noticee has discharged all his liability as pointed out under this notice. It is therefore requested to all further proceedings in this regard.

23. The noticee reserves the right to add, to withdraw, to correct, to change, to delete, to modify any submissions at the time of Personal Hearing in the Principal of Natural Justice.

SDNMKJ Realty Private Limited

director

BILL FOR SERVICES**Modi Properties Pvt Ltd**# 5-4-187/3 & 4, II Floor,
Soham Mansion, M.G. Road,
Secunderabad - 500 003.

GSTIN/UIN: 36AABCM4761E1ZM

State Name : Telangana, Code : 36

CIN: U65993TG1994PTC017795

E-Mail : info@modiproperties.com

Buyer (Bill to)

SDNMKJ Realty Pvt Ltd.,

#5-2-223, Gokul Tower

Distillery Road, Raniganj

Secunderabad

GSTIN/UIN : 36AAOCS0548N1ZR

State Name : Telangana, Code : 36

Invoice No.

MPIPL/054

Delivery Note

Dated

31-May-19

Mode/Terms of Payment

Reference No. & Date.

Other References

Buyer's Order No.

Dated

Dispatch Doc No.

Delivery Note Date

Dispatched through

Destination

Terms of Delivery

Sl No.	Particulars	HSN/SAC	Quantity	Rate	per	Amount
1	Management Supervision Charges	997212				3,674.00
	CGST					330.66
	SGST					330.66
	Less : Rounded Off					(-)0.32
	Total					₹ 4,335.00

Amount Chargeable (in words)

Indian Rupees Four Thousand Three Hundred Thirty Five Only

E. & O.E

HSN/SAC

Taxable
Value

CGST

SGST/UTGST

Total

HSN/SAC	Taxable Value	Rate	Amount	Rate	Amount	Total Tax Amount
997212	3,674.00	9%	330.66	9%	330.66	661.32
Total	3,674.00		330.66		330.66	661.32

Tax Amount (in words) : **Indian Rupees Six Hundred Sixty One and Thirty Two paise Only**Company's PAN : **AABCM4761E**

Declaration

Declaration:

Service Tax Category: Real Estate Agent Service

Bank: HDFC Bank Ltd.,
A/c No.: 00422000001120
Branch: Secunderabad
IFSC Code: HDFC0000042

for Modi Properties Pvt Ltd

Authorised Signatory

This is a Computer Generated Invoice

PLEASE INTIMATE US IF PAID THROUGH ECS

BILL FOR SERVICES**Modi Properties Pvt Ltd**# 5-4-187/3 & 4, II Floor,
Soham Mansion, M.G. Road,
Secunderabad - 500 003.

GSTIN/UIN: 36AABCM4761E1ZM

State Name : Telangana, Code : 36

CIN: U65993TG1994PTC017795

E-Mail : info@modiproperties.com

Buyer (Bill to)

SDNMKJ Realty Pvt Ltd.,

#5-2-223, Gokul Tower

Distillery Road, Raniganj

Secunderabad

GSTIN/UIN : 36AAOCS0548N1ZR

State Name : Telangana, Code : 36

Invoice No.

MPIPL/116

Dated

31-Jul-19

Delivery Note

Mode/Terms of Payment

Reference No. & Date.

Other References

Buyer's Order No.

Dated

Dispatch Doc No.

Delivery Note Date

Dispatched through

Destination

Terms of Delivery

SI No.	Particulars	HSN/SAC	Quantity	Rate	per	Amount
1	Management Supervision Charges CGST SGST Rounded Off	997212				10,755.00 967.95 967.95 0.10
Total						₹ 12,691.00

Amount Chargeable (in words)

Indian Rupees Twelve Thousand Six Hundred Ninety One Only

E. & O.E

HSN/SAC

HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total Tax Amount
		Rate	Amount	Rate	Amount	
997212	10,755.00	9%	967.95	9%	967.95	1,935.90
Total	10,755.00		967.95		967.95	1,935.90

Tax Amount (in words) : **Indian Rupees One Thousand Nine Hundred Thirty Five and Ninety paise Only**Company's PAN : **AABCM4761E**

Declaration

Declaration:

Service Tax Category: Real Estate Agent Service

Bank: HDFC Bank Ltd.,

A/c No.: 00422000001120

Branch: Secunderabad

IFSC Code: HDFC0000042

for Modi Properties Pvt Ltd

Authorised Signatory

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BILL FOR SERVICES**Modi Properties Pvt Ltd**# 5-4-187/3 & 4, II Floor,
Soham Mansion, M.G. Road,
Secunderabad - 500 003.
GSTIN/UIN: 36AABCM4761E1ZM
State Name : Telangana, Code : 36
CIN: U65993TG1994PTC017795
E-Mail : info@modiproperties.com

Buyer (Bill to)

SDNMKJ Realty Pvt Ltd.,#5-2-223, Gokul Tower
Distillery Road, Raniganj
Secunderabad
GSTIN/UIN : 36AAOCS0548N1ZR
State Name : Telangana, Code : 36

Invoice No.

MPIPL/168

Dated

30-Sep-19

Delivery Note

Mode/Terms of Payment

Reference No. & Date.

Other References

Buyer's Order No.

Dated

Dispatch Doc No.

Delivery Note Date

Dispatched through

Destination

Terms of Delivery

Sl No.	Particulars	HSN/SAC	Quantity	Rate	per	Amount
1	Management Supervision Charges	997212				11,252.00
	CGST					1,012.68
	SGST					1,012.68
	Less : Rounded Off					(-)0.36
	Total					₹ 13,277.00

Amount Chargeable (in words)

Indian Rupees Thirteen Thousand Two Hundred Seventy Seven Only

E. & O.E

HSN/SAC

Taxable
Value

CGST

SGST/UTGST

Total

HSN/SAC	Taxable Value	Rate	Amount	Rate	Amount	Tax Amount
997212	11,252.00	9%	1,012.68	9%	1,012.68	2,025.36
Total	11,252.00		1,012.68		1,012.68	2,025.36

Tax Amount (in words) : **Indian Rupees Two Thousand Twenty Five and Thirty Six paise Only**

Company's PAN

: AABCM4761E

Declaration

Declaration:

Service Tax Category: Real Estate Agent Service

Bank: HDFC Bank Ltd.,

A/c No.: 00422000001120

Branch: Secunderabad

IFSC Code: HDFC0000042

for Modi Properties Pvt Ltd

Authorised Signatory

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BILL FOR SERVICES

Modi Properties Pvt Ltd
5-4-187/3 & 4, II Floor,
Soham Mansion, M.G. Road,
Secunderabad - 500 003.
GSTIN/UIN: 36AABCM4761E1ZM
State Name : Telangana, Code : 36
CIN: U65993TG1994PTC017795
E-Mail : info@modiproperties.com

SDNMKJ Realty Pvt Ltd.,
#5-2-223, Gokul Tower
Distillery Road, Raniganj
Secunderabad
GSTIN/UIN : 36AAOCS0548N1ZR
State Name : Telangana, Code : 36

Invoice No.

MPIPL/238

Delivery Note

Dated

31-Dec-19

Mode/Terms of Payment

Reference No. & Date.

Other References

Buyer's Order No.

Dated

Dispatch Doc No.

Delivery Note Date

Dispatched through

Destination

Terms of Delivery

SI No.	Particulars	HSN/SAC	Quantity	Rate	per	Amount
1	Management Supervision Charges	997212				11,252.00
	CGST					1,012.68
	SGST					1,012.68
	Less : Rounded Off					(-)0.04
	Total					₹ 13,277.32

Amount Chargeable (in words)

Indian Rupees Thirteen Thousand Two Hundred Seventy Seven and Thirty Two paise Only

E. & O.E

HSN/SAC

Taxable Value

CGST

SGST/UTGST

Total

HSN/SAC	Taxable Value	Rate	Amount	Rate	Amount	Tax Amount
997212	11,252.00	9%	1,012.68	9%	1,012.68	2,025.36
Total	11,252.00		1,012.68		1,012.68	2,025.36

Tax Amount (in words) : **Indian Rupees Two Thousand Twenty Five and Thirty Six paise Only**

Company's PAN : **AABCM4761E**

Declaration

Declaration:

Service Tax Category: Real Estate Agent Service

Bank: HDFC Bank Ltd.,
A/c No.: 00422000001120
Branch: Secunderabad
IFSC Code: HDFC0000042

for Modi Properties Pvt Ltd

Authorised Signatory

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Tax Invoice

SLLP-Logistics

5-4-187/ 3 & 4

MG Road

GSTIN/UIN: 36ACQFS2044C1Z7

State Name : Telangana, Code : 36

Buyer (Bill to)

SDNMJK Realty Pvt Ltd

5-2-223;

Gokul Distillery Road

Secunderabad

GSTIN/UIN : 36AAOCS0548N1ZR

State Name : Telangana, Code : 36

Invoice No.

SSLOG/1177/19-20

Dated

4-Mar-20

Delivery Note

Mode/Terms of Payment

Reference No. & Date.

Other References

Buyer's Order No.

Dated

Dispatch Doc No.

Delivery Note Date

Dispatched through

Destination

Terms of Delivery

SI No.	Particulars	HSN/SAC	Quantity	Rate	per	Amount
1	Registration & Misc Charges @ 18% CGST Output @ 9% SGST Output @ 9%	997155			9 % 9 %	300.00 27.00 27.00
Total						₹ 354.00

Amount Chargeable (in words)

Indian Rupees Three Hundred Fifty Four Only

E. & O.E

HSN/SAC

HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total
		Rate	Amount	Rate	Amount	Tax Amount
997155	300.00	9%	27.00	9%	27.00	54.00
Total	300.00		27.00		27.00	54.00

Tax Amount (in words) : **Indian Rupees Fifty Four Only**

Company's PAN : **ACQFS2044C**

Declaration

We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for SLLP-Logistics

Authorised Signatory

This is a Computer Generated Invoice