FORM GST DRC - 06

[See rule 142(4)]

Reply to the Show Cause Notice

1. GSTIN	36AAOCS0548N1ZR	
Name Details of Show Course	SDNMKJ Realty Private Limited	
3. Details of Show Cause Notice	ZD3605240694439	Date of issue:
4. Financial Year	2019-20	31-05-2024
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	Description	
	Description	Amount
No.		
1	The outward grant!	
1	The outward supplies turnover declared in GSTR-01 is greater than net outward	Rs. 2,74,280 /-
	supplies information furnished in GSTR-3B	
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	,
	- The decidation of the ligible 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

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

C NI-		1				
S.No	Issue	SGST	CGST	IGST	0505	
1	2	3	4		CESS	Total
1	Tax on Outward supplies declared in GSTR-01 for the FY.	1720710 00	4	5	6	7
- 11	Less tax on Outward supplies	1726743.00	1726743.00	0.000	0.00	3453486.00
1	arrived in GSTR-3B at box 3.1A+3.	1589603.00	1589603.00	0.000		
3 [Difference (S.No.1- S.No.2)	107440.00		0.000	0.000	3179206.00
		137140.00	137140.00	0.000	0.00	274280.00

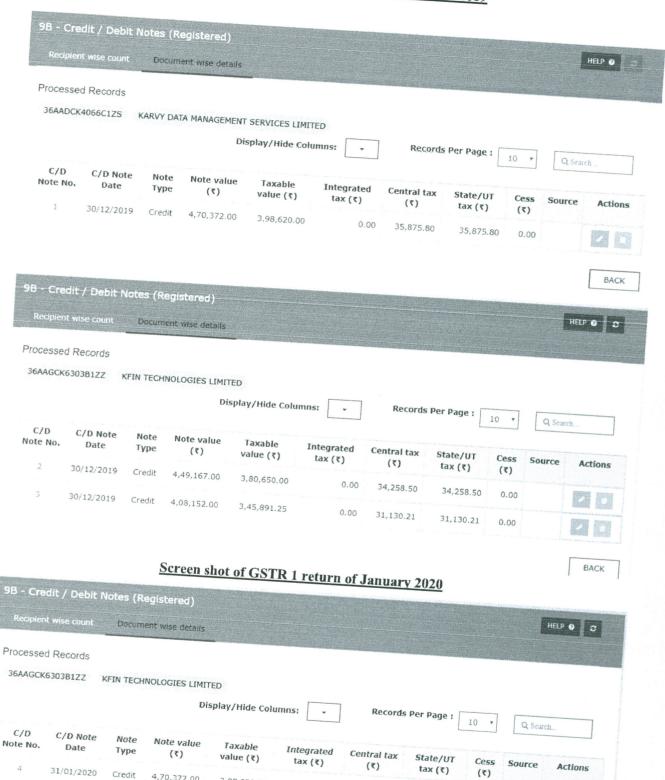
13. Noticee in this regard, submits that, the GSTR 1 tax liability arrived in the notice is exclusive of credit notes, hence such exclusion is resulting in difference in tax liability discharged in GSTR 3B and liability declared in GSTR 1 returns. Computation of actual tax liability is provided in the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

Amount in Rupees.

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



0.00

35,875.80

35,875.80

3,98,620.00

4,70,372.00

15. Further, tax liability and input comparison report as downloaded from the common portal is provided

Tax Period	d [as per table 3.1(a)]		charge su month [as n	lity declared in ther than reverse pply) during the er table 4A, 4C, 5 9B, 9C, 10, 11]	(+) in I	Shortfall (-)/ Exces (+) in liability (GSTF 3B - GSTR-1)		
Apr-19	CGST 1,29,860	SGST	CGST	SGST				
May-	1,25,000	1,29,860	1,29,860	1,29,860	CGST	SGST		
19	1,29,860	1,29,860	1,29,860		-	-		
Jun-19	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	1,29,860	1,29,860	-			
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	-	-		
1ar-20	1,34,329		1,34,329	1,34,329	_	-		
otal	15,89,604	1,34,329	1,34,329	1,34,329	0	_		
	, ,,,,,,,	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

S.No	Issue	Table No. in					
1	2	GSTR-3B	SGST	CGST	IGST	CESS	Total
1	ITC availed in GSTR-3B	3	4	5	6		Total
	The Control of the Co	4A(3)+4A(5)	37937.00	37937.00		7	8
2	Tax declared by the suppliers on the supplies made to you	Cumulative figures of GSTR-01 filed by	CONTRACTOR DAMESTICS CONTRACTOR OF THE PARTY	05.00	0.000	0.000	75874.0
	Invalid ITC as the supplied	Suppliers Cumulative figures	35645.00	35645.00	0.000	0.000	71290.0
E	filed GSTR-01 after the cut-off date Excess ITC availed S.No.1 (-) S.No.2-S.NO.3}	of GSTR-01 filed by suppliers after the cut-off date	0.00	0.00	0.000	0.000	0.00
13	5.NO.2-5.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 15-01-2019	Larrence 140.	Party Transaction Square LLP	Taxable Value	Amount CGST	in rupees.
ch evenes 1		Tame DIV	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 (S. No.) Commodit								
1	Commodity/Service	HSN code	SGST	CGST	IGST	CESS	Total	
1	Works contractors	9954	22626.00	5	6	7	8	
			22026.00	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**
- 22. Noticee has discharged all his liability as pointed out under this notice. It is therefore requested to all further
- 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

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BILL FOR SERVICES Modi Properties Pvt Ltd # 5-4-187/3 & 4, II Floor, Invoice No. Dated Soham Mansion, M.G. Road, MPIPL/116 31-Jul-19 Secunderabad - 500 003. **Delivery Note** Mode/Terms of Payment GSTIN/UIN: 36AABCM4761E1ZM State Name: Telangana, Code: 36 Reference No. & Date. CIN: U65993TG1994PTC017795 Other References E-Mail: info@modiproperties.com Buyer's Order No. Dated Buyer (Bill to) SDNMKJ Realty Pvt Ltd., Dispatch Doc No. #5-2-223, Gokul Tower Delivery Note Date Distillery Road, Raniganj Dispatched through Secunderabad Destination GSTIN/UIN : 36AAOCS0548N1ZR Terms of Delivery State Name : Telangana, Code : 36 SI Particulars HSN/SAC No. Quantity Rate per Amount 1 **Management Supervision Charges** 997212 **CGST** 10,755.00 SGST 967.95 Rounded Off 967.95 0.10 Total Amount Chargeable (in words) ₹ 12,691.00 Indian Rupees Twelve Thousand Six Hundred Ninety One Only E. & O.E HSN/SAC Taxable CGST SGST/UTGST 997212 Value Total Rate Amount Rate Amount 10,755.00 Tax Amount 967.95 9% Total 10,755.00 967.95 Tax Amount (in words): Indian Rupees One Thousand Nine Hundred Thirty Five and Ninety paise Only 1,935.90 1,935.90 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 PLEASE INTIMATE US IF PAID THROUGH ECS Authorised Signatory

Modi Properties Pvt Ltd	BILL FO	R SERVI	CES				
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BILL FOR SERVICES

Modi Properties Pvt Ltd	VICES
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1	for Modi Properties Pvt Ltd
EASE INTIMATE US IF PAID THROUGH ECS	i - and i At Frd
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This is a Computer Generated Invoice	Authorised Signatory

SSLLP-Logistics Tax Invoice 5-4-187/3 &4 Invoice No. Dated MG Road SSLOG/1177/19-20 4-Mar-20 GSTIN/UIN: 36ACQFS2044C1Z7 Delivery Note Mode/Terms of Payment State Name: Telangana, Code: 36 Buyer (Bill to) Reference No. & Date. Other References SDNMJK Realty Pvt Ltd 5-2-223: Buyer's Order No. Gokul Distillery Road Dated Secunderabad Dispatch Doc No. GSTIN/UIN Delivery Note Date : 36AAOCS0548N1ZR State Name : Telangana, Code : 36 Dispatched through Destination Terms of Delivery SI **Particulars** No. HSN/SAC Quantity Rate per Amount 1 Registration & Misc Charges @ 18% 997155 CGST Output @ 9% 300.00 SGST Output @ 9% 9 % 27.00 9 % 27.00 Amount Chargeable (in words) Total Indian Rupees Three Hundred Fifty Four Only ₹ 354.00 E. & O.E

HONG Fifty Four	r Only	E. & O.E
997155 Total Tax Amount (in words): Indian Rupees Fifty Fo Company's PAN : ACQFS2044C	Taxable Value CGST SGST/UTGST 300.00 9% 27.00 9% 27.00 300.00 27.00 27.00 27.00 27.00	Total Tax Amount 54,00 54.00

ACQFS2044C

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

for SSLLP-Logistics

Authorised Signatory