

**GOVERNMENT OF TELANGANA
COMMERCIAL TAX DEPARTMENT**

Attachment to Show Cause Notice in Form DRC-01

DIN	GST/36ACVFS7909P1ZV/21
Office details Designation of the assessing officer Unit Division	ASSISTANT COMMISSIONER (ST) RAMGOPALPET-RANIGUNJ BEGUMPET
Details of the Tax payer Name Legal Name GSTIN	SERENE CONSTRUCTIONS LLP SERENE CONSTRUCTIONS LLP 36ACVFS7909P1ZV
Financial Year	2020-21

Take notice that you have not filed annual return in GSTR-09 for the financial year 2020-21.

On examination of the information furnished to this office in GSTR-3B TRAN-1, 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.**54476.64**
CGST Rs.**54476.64**
Total Rs.**108953.28**

The details of the above tax liability are as follows:

1. Excess claim of ITC:

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

You have claimed excess ITC in GSTR-3B as compared to the tax declared by your suppliers on the supplies made to you.

S.No	Description	Table No. in GSTR-3B	SGST	CGST	Total
1	2	3	4	5	6
1	ITC claimed in GSTR-3B	4(A)(5) + 4(D)(1)	1449787.00	1449787.00	2899574.00
2	Tax declared by the suppliers on the supplies made to you.	Cumulative figures of GSTR-01 filed by suppliers	1396957.00	1396957.00	2793914.00
3	Excess ITC availed	S.No.1 (-) S. No.2	52830.00	52830.00	105660.00

• **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	Table no. in GSTR-3B	SGST	CGST	Total
1	2	3	4	5	6	7
1	Motor Vehicles	8702; 8703; 8711;		1646.64	1646.64	3293.28
A	Total ineligible ITC u/s 17(5)	-		1646.64	1646.64	3293.28
B	Ineligible ITC declared in GSTR-3B	-	4D.(1)	0.000	0.000	0.000
C	Difference/excess ITC claimed	-		1646.64	1646.64	3293.28

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	Total
1	2	3	4	5
1	Total tax due in (1) above	54476.64	54476.64	108953.28

(The detailed workings of the above in tabular form are attached as Annexures)

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.

ASSISTANT COMMISSIONER (ST)

To download response pdf [Click Here](#)

Seller Name	Seller GSTIN	Commodity / Service	HSN code	Month	R1 to this dealer	
					SGST	CGST
2	3	4	5	6	7a	7b
RUN MOTORS PRIVATE LIMITED	36AABCV2471Q1ZT	Motor Vehicles	8702; 8703;8711;	Feb, 2021	1646.64	1646.64
al					1646.64	1646.64

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}

Lower of 1646.64 - 0.000 or 1449787.00

346.64

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}

Lower of 1646.64 - 0.000 or 1449787.00

346.64

Month	GSTR-3B ITC			ITC from GSTR-01 Suppliers			Difference		
	SGST	CGST	Total	SGST	CGST	Total	SGST	CGST	Total
2	3a	3b	3c	4a	4b	4c	5a	5b	5c
Apr, 2020	0.00	0.00	0.00	894.60	894.60	1789.20	-894.60	-894.60	-
May, 2020	101227.00	101227.00	202454.00	102248.07	102248.07	204496.14	-1021.07	-1021.07	-
Jun, 2020	304555.00	304555.00	609110.00	302308.38	302308.38	604616.76	2246.62	2246.62	-
Jul, 2020	94363.00	94363.00	188726.00	67341.82	67341.82	134683.64	27021.18	27021.18	5
Aug, 2020	29157.00	29157.00	58314.00	9059.70	9059.70	18119.40	20097.30	20097.30	4
Sep, 2020	109655.00	109655.00	219310.00	140519.43	140519.43	281038.86	-30864.43	-30864.43	-6
Oct, 2020	225869.00	225869.00	451738.00	282948.54	282948.54	565897.08	-57079.54	-57079.54	-11
Nov, 2020	115726.00	115726.00	231452.00	92659.31	92659.31	185318.62	23066.69	23066.69	4
Dec, 2020	157865.00	157865.00	315730.00	105512.52	105512.52	211025.04	52352.48	52352.48	10
Jan, 2021	64860.00	64860.00	129720.00	34202.58	34202.58	68405.16	30657.42	30657.42	6
Feb, 2021	172008.00	172008.00	344016.00	121760.75	121760.75	243521.50	50247.25	50247.25	10
Mar, 2021	74502.00	74502.00	149004.00	137501.30	137501.30	275002.60	-62999.30	-62999.30	-12
TOTAL	1449787.00	1449787.00	2899574.00	1396957.00	1396957.00	2793914.00	52830.00	52830.00	10

alue in GSTR 1 is considered upto 2021-10-22 as per under Sec 16(4) SGST : 0.00

SGST Tax = All other SGST ITC {4(A)(5)} + 4(D)(1) from GSTR-3B - [SGST ITC from GSTR-01 suppliers - SGST ITC from Invalid ITC under Sec 16(4)]

= 1449787.00 - [1396957.00 - 0.00]

= 52830.00

alue in GSTR 1 is considered upto 2021-10-22 as per under Sec 16(4) SGST : 0.00

CGST Tax = All other CGST ITC {4(A)(5)} + 4(D)(1) from GSTR-3B - [CGST ITC from GSTR-01 suppliers - CGST ITC from Invalid ITC under Sec 16(4)]

= 1449787.00 - [1396957.00 - 0.00]

= 52830.00