

GOVERNMENT OF TELANGANA
COMMERCIAL TAX DEPARTMENT

Attachment to ASMT - 10

DIN	GST/36ACVFS7909P1ZV/22
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	2021-22

Take notice that you have not filed annual return in GSTR-09 for the financial year 2021-22.

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.132298.79
CGST Rs.132298.79
Total Rs.264597.58

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	Total
1	2	3	4	5
1	Tax on Outward supplies declared in GSTR-01 for the FY.	775784.29	775784.29	1551568.58
2	Less tax on Outward supplies arrived in GSTR-3B at box 3.1A	645123.00	645123.00	1290246.00
3	Difference (1-2)	130661.29	130661.29	261322.58

2. Excess claim of ITC:

• **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;		1637.50	1637.50	3275.00
A	Total ineligible ITC u/s 17(5)	-		1637.50	1637.50	3275.00
B	Ineligible ITC declared in GSTR-3B	-	4D.(1)	0.000	0.000	0.000
C	Difference/excess ITC claimed	-		1637.50	1637.50	3275.00

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)+(2) above	132298.79	132298.79	264597.58

(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 61 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 ASMT-11 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](#)

Details of Ineligible ITC 17 (5) Date: 02-06-2022

Rs In Rupees

GSTIN : 36ACVFS7909P1ZV
Name : SERENE CONSTRUCTIONS LLP **FY : 2021-22**

S.No.	Seller Name	Seller GSTIN	Commodity / Service	HSN code	Month	R1 to this dealer		
						SGST	CGST	Total
1	VARUN MOTORS PRIVATE LIMITED	36AABCV2471Q1ZT	Motor Vehicles	8702; 8703;8711;	Apr, 2021	469.58	469.58	939.16
2	VARUN MOTORS PRIVATE LIMITED	36AABCV2471Q1ZT	Motor Vehicles	8702; 8703;8711;	Jul, 2021	550.02	550.02	1100.04
3	VARUN MOTORS PRIVATE LIMITED	36AABCV2471Q1ZT	Motor Vehicles	8702; 8703;8711;	Sep, 2021	617.90	617.90	1235.80
	Total					1637.50	1637.50	3275.00

Note:

SGST 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 1637.50 - 0.000 or 304909.15
 = 1637.50

CGST 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 1637.50 - 0.000 or 304909.15
 = 1637.50

GSTIN : 36ACVFS7909P1ZV Name : SERENE CONSTRUCTIONS LLP FY : 2021-22

S.No.	Month	GSTR-01			GSTR-3B			Difference		
		SGST	CGST	Total	SGST	CGST	Total	SGST	CGST	Total
1	Apr, 2021	0.00	0.00	0.00	500.00	500.00	1000.00	-500.00	-500.00	-1000.00
2	May, 2021	0.00	0.00	0.00	250.00	250.00	500.00	-250.00	-250.00	-500.00
3	Jun, 2021	56720.02	56720.02	113440.04	56720.00	56720.00	113440.00	0.02	0.02	0.04
4	Jul, 2021	0.00	0.00	0.00	4694.00	4694.00	9388.00	-4694.00	-4694.00	-9388.00
5	Aug, 2021	15695.46	15695.46	31390.92	15695.00	15695.00	31390.00	0.46	0.46	0.92
6	Sep, 2021	45000.00	45000.00	90000.00	45000.00	45000.00	90000.00	0.00	0.00	0.00
7	Oct, 2021	13944.06	13944.06	27888.12	13944.00	13944.00	27888.00	0.06	0.06	0.12
8	Nov, 2021	95310.00	95310.00	190620.00	95310.00	95310.00	190620.00	0.00	0.00	0.00
9	Dec, 2021	158850.00	158850.00	317700.00	31770.00	31770.00	63540.00	127080.00	127080.00	254160.00
10	Jan, 2022	0.00	0.00	0.00	127080.00	127080.00	254160.00	-127080.00	-127080.00	-254160.00
11	Feb, 2022	254160.00	254160.00	508320.00	254160.00	254160.00	508320.00	0.00	0.00	0.00
12	Mar, 2022	136104.75	136104.75	272209.50	0.00	0.00	0.00	136104.75	136104.75	272209.50
	Total	775784.29	775784.29	1551568.58	645123.00	645123.00	1290246.00	130661.29	130661.29	261322.58

Note:

SGST Tax = GSTR-01 SGST - GSTR-3B SGST

= 775784.29 - 645123.00

= 130661.29

CGST Tax = GSTR-01 CGST - GSTR-3B CGST

= 775784.29 - 645123.00

= 130661.29