

GOVERNMENT OF TELANGANA
COMMERCIAL TAX DEPARTMENT

Attachment to Show Cause Notice in Form DRC-01

DIN	GST/36AERPK6958C1Z2/21
Office details Designation of the assessing officer Unit Division	ASSISTANT COMMISSIONER (ST) RAMGOPALPET-RANIGUNJ BEGUMPET
Details of the Tax payer Name Legal Name GSTIN	Rajesh Kumar Jayanthilal Kadakia RAJESH KUMAR JAYANTILAL KADAKIA 36AERPK6958C1Z2
Financial Year	2020-21

You have filed annual return in GSTR-09 for the financial year 2020-21.

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.53966.12
CGST Rs.53966.12
Total Rs.107932.24

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. 1117.20

S.No	Issue	Table No. in GSTR-09	SGST	CGST	Total
1	2	3	4	5	6
1	Excess claim of ITC declared in GSTR-09	8D	558.60	558.60	1117.20

B. Net tax payable on account of reconciliation in GSTR-09 = Total of A = **1117.20**

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-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.

S.No	Commodity/Service	HSN code	Table no. in GSTR-09	SGST	CGST	Total
1	2	3	4	5	6	7
1	Works contractors	9954;		53407.52	53407.52	106815.04
A	Total ineligible ITC u/s 17(5)	-		53407.52	53407.52	106815.04
B	Ineligible ITC declared	-	7E or {Sum of 4D(1) of GSTR 3B of all months in FY } which ever is higher	0.00	0.00	0.00
C	Difference/excess ITC claimed	-		53407.52	53407.52	106815.04

Summary :

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	53966.12	53966.12	107932.24

(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.

Seller Name	Seller GSTIN	Commodity / Service	HSN code	Month	R1 to this dealer		
					SGST	CGST	Total
					7a	7b	7c
2	3	4	5	6			
ODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Apr, 2020	2046.51	2046.51	4093.02
ODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	May, 2020	2046.51	2046.51	4093.02
ODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Jun, 2020	3798.18	3798.18	7596.36
JMMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	Jun, 2020	173.34	173.34	346.68
ODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Jul, 2020	1735.47	1735.47	3470.94
JMMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	Jul, 2020	128.19	128.19	256.38
ODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Aug, 2020	2046.51	2046.51	4093.02
ODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Sep, 2020	2046.51	2046.51	4093.02
JMMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	Sep, 2020	49.73	49.73	99.46
ODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Oct, 2020	2046.51	2046.51	4093.02
JMMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	Oct, 2020	125.88	125.88	251.76
ODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Nov, 2020	2299.50	2299.50	4599.00
JMMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	Nov, 2020	201.80	201.80	403.60
ODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Dec, 2020	10912.50	10912.50	21825.00
JMMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	Dec, 2020	165.37	165.37	330.74
ODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Jan, 2021	2299.50	2299.50	4599.00
JMMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	Jan, 2021	138.96	138.96	277.92
ODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Feb, 2021	18341.91	18341.91	36683.82
JMMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	Feb, 2021	100.53	100.53	201.06
ODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Mar, 2021	2299.50	2299.50	4599.00
JMMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	Mar, 2021	404.61	404.61	809.22
tal					53407.52	53407.52	106815.04

3ST Ineligible ITC = Total SGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 7E SGST of GSTR09
53407.52 - 0.00
53407.52

3ST Ineligible ITC = Total CGST ineligible ITC u/s 17(5) from R1 to this dealer - 7E CGST of GSTR09
53407.52 - 0.00
53407.52