

**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT**

Office of the
Joint Commissioner (ST),
Begumpet Division,
6th Floor, Pavani Prestige,
Ameerpet, Hyderabad.

Date 09-02-2024.

ANNEXURE TO GST ASMT-10

Sub:	IGST/CGST/TSGST Act 2017 - M/s MODI REALTY MALLAPUR LLP - Examination of GSTR-9 return filed for the year 2022-23 - Certain discrepancies on Turnover/ Taxes - Scrutiny notice issued - Objections called for - Regarding.
Ref:	Annual return data available with this office.

M/s MODI REALTY MALLAPUR LLP, is a registered taxpayer with GSTIN: 36AAEFM1459R1ZP. Due to the re-organization of the Commercial Taxes Department in the month of August 2023, the case is transferred to the STU-2 unit of Begumpet Division.

This is to inform that on scrutiny/ verification of GSTR-9 return filed by you, for the year 2022-23 certain discrepancy/discrepancies as detailed below have been observed.

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 taxpayer has not correctly availed input tax on his inward supplies on reconciliation of turnovers in GSTR-09.

S.No	Issue	Table No. in GSTR-09	IGST
1	Excess claim of ITC declared in GSTR-09	8D	-78,39,884.74

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	Particulars	IGST
1	Excess claim of ITC declared in GSTR-09	-78,39,884.74

Therefore, it is proposed to assess the registered taxpayer for the net tax payable indicated above under Section 61 of the SGST/CGST Act, read with Sec.20 of the IGST Act. The registered taxpayer may therefore pay the tax along with interest in DRC-03. However, if the registered taxpayer 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.


Deputy Commissioner STU-2 (I/c),
Begumpet Division, Hyderabad.

To
M/s MODI REALTY MALLAPUR LLP,
GSTIN: 36AAEFM1459R1ZP.