Proceedings of Assistant Commissioner (State Taxes)

Ramgopalpet-Ranigunj-II Circle

BEGUMPET DIVISION

PRESENT: Sri M. UPENDER

(U/s 73 of the TGST & CGST Acts, 2017)

DIN	GST/36ACVFS7909P1ZV/20
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	2019-20

Ref: 1. These offices Show Cause notice vide ARN: AD361121008425M dated: 12/11/2021.
1. These offices Show Cause notice vide ARN: AD3605240326651 dated: 30/05/2024.
2. This office Reminders dated: 29/11/2021, 14/12/2021 & 28/12/2021.

You have filed annual return in GSTR-09 for the financial year 2019-20.

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.**464727.56**
CGST
Rs.**464727.56**
Total
Rs.**929455.12**

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 tax on outward supplies under declared on reconciliation of data in GSTR-09:

It is observed that the tax payer has not correctly declared tax on his outward supplies on reconciliation of turnovers in GSTR-09. Resulting in a tax payable to a tune of **Rs. 63000.00**

S.No	Issue	Table No. in GSTR-09	SGST	CGST	Total
1	2	3	4	5	6
1	Tax on taxable supplies as declared in GSTR-09	4N	2707916.00	2707916.00	5415832.00

2	Add net increase due to amendments (Increase in amendments (-) decrease in amendments)	10 (-) 11	0.00	0.00	0.00
3	Add tax on deemed supplies	16B	0.00	0.00	0.00
4	Add tax on unreturned goods	16C	0.00	0.00	0.00
5	Add pending demands	15G	0.00	0.00	0.00
6	Total output tax liability as per the above in GSTR-09		2707916.00	2707916.00	5415832.00
7	Less Total tax paid in cash	9	131176.00	55777.00	186953.00
8	Less Tax paid by adjustment of ITC	9	2545240.00	2620639.00	5165879.00
9	Less differential tax paid on amendments	14	0.00	0.00	0.00
10	Add differential tax paid on amendments related to previous year in current year.	(14) of previous FY GSTR-09	0.00	0.00	0.00
11	Under declared tax in GSTR-09		31500.00	31500.00	63000.00

B. 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. 843699.96**

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	421849.98	421849.98	843699.96
2	Add excess claim of IGST on imports in GSTR-09	8I	0.00	0.00	0.00
3	Total excess claimed of ITC as per GSTR-09		421849.98	421849.98	843699.96

C. Net tax payable on account of reconciliation in GSTR-09 = Total of A + Total of B = **906699.96**

2. Excess claim of ITC:

- **Excess ITC claimed in GSTR-3B compared to GSTR-09:**

You have claimed excess ITC in GSTR-3B as compared to the net ITC available in the annual return GSTR-09 which has resulted in an under payment of tax as follows:

S.No	Description	Table No. in GSTR-09	SGST	CGST	Total
1	2	3	4	5	6
1	Eligible ITC in GSTR-3B	6A	2327478.58	2327478.58	4654957.16
2	ITC pertaining to previous year but availed in the current year	{13 (-) 12} of previous GSTR-09	0.00	0.00	0.00
3	Net ITC available in the current year	S.No.1 (-) S. No.2	2327478.58	2327478.58	4654957.16
4	Total ITC availed in GSTR-09	6O	2316101.00	2316101.00	4632202.00

5	ITC availed in GSTR-3B in excess of GSTR-09	S.No.3 (-) 6O	11377.58	11377.58	22755.16

Order:

The noticee is hereby informed that the show cause notice issued in reference 1st cited is already adjudicated in reference 2nd cited in the case of M/s **SERENE CONSTRUCTIONS LLP** for the year 2019-20, which covers all the issues mentioned in the show cause notie issued in the reference 1st cited. Therefore, the amounts proposed in the show cause notice issued in the reference 1st cited for the year 2019-20 in the case of M/s **SERENE CONSTRUCTIONS LLP** is hereby **withdrawn.**

S.No	Issue	SGST	CGST	IGST	Total
1	2	3	4	5	6
1	Total tax due in (1) + (2) above	0.00	0.00	0.00	0.00

Since the taxpayer has not paid the amounts within (30) days of issue of the show cause they are liable to pay penalty under Sec.122 of the CGST/SGST Act as applicable of SGST Rs. **0.00** and CGST Rs. **0.00** and IGST **Rs. 0.00**.

This order is issued only to the extent of the discrepancies identified prima facie in the returns as mentioned in the Show cause notice mentioned above.

Note: An appeal against this order lies before the Appellate Joint Commissioner (ST) Punjagutta Division Hyderabad within (90) days from the date of receipt of this order.

Sd/-
Assistant Commissioner (ST)
Ramgopalpet-Ranigunj-II Circle.