



Proceedings of Assistant Commissioner (State Taxes)

RAMGOPALPET-RANIGUNJ 1

BEGUMPET DIVISION

PRESENT: S RAVI CHANDRA

(u/s 73 of the TGST & CGST Acts, 2017) dt: 31 -08-2024

DIN	GST/36AABCM4761E1ZM/20/1
Office details Designation of the assessing officer Unit Division	ASSISTANT COMMISSIONER (ST) RAMGOPALPET-RANIGUNJ 1 BEGUMPET
Details of the Tax payer Name Legal Name GSTIN	MODI PROPERTIES PRIVATE LIMITED MODI PROPERTIES PRIVATE LIMITED 36AABCM4761E1ZM
Financial Year	2019-20

Ref : 1) SCN ARN No : **AD3605240506990** SCN ARN Date :**31/05/2024**

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 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.**132512.00**
CGST Rs.**132512.00**
IGST Rs.**0.00**
CESS Rs.**0.00**
Total Rs.**265024.00**

The details of the above tax liability are as follows:

1. Under declaration of output tax:

• 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.

S.No	Issue	Table No. in GSTR- 09	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7	8
1	Tax on taxable supplies as declared in GSTR-09	4N	5817210. 00	5817210. 00	0.00	0.00	11634420.0 0

2	Add net increase due to amendments(Increase in amendments (-) decrease in amendments)	10 (-) 11	0.00	0.00	0.00	0.00	0.00
3	Add tax on deemed supplies	16B	0.00	0.00	0.00	0.00	0.00
4	Add tax on unreturned goods	16C	0.00	0.00	0.00	0.00	0.00
5	Pending demands	15G	0.00	0.00	0.00	0.00	0.00
6	Total output tax liability as per the above in GSTR-09(S.NO 1+2+3+4+5)		5817210.00	5817210.00	0.00	0.00	11634420.00
7	Less Total tax paid in cash	9	5431615.00	5431615.00	0.00	0.00	10863230.00
8	Less Tax paid by adjustment of ITC	9	331894.00	331894.00	0.00	0.00	663788.00
9	Less differential tax paid on amendments	14	0.00	0.00	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	0.00	0.00
11	Net tax payable (S.NO 6-7-8-9+10)		53701.00	53701.00	0.00	0.00	107402.00

Observations and conclusion of the assessing authority

The issue raised in the show cause notice are already covered under ARN **AD361121002433V** Dt:12-11-2021.

2. Excess claim of ITC:

The excess input tax credit (ITC) claimed on account of non-reconciliation of information

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.

• 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/SAC code	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7	8
1	Motor Vehicles	8702; 8703; 8711	13572.00	13572.00	0.00	0.00	27144.00
2	Motor Vehicle Insurance Service	997134	65039.00	65039.00	0.00	0.00	130078.00
3	Airlines travel	996425; 996426	200.00	200.00	0.00	0.00	400.00

S.No	Issue	Table no. in GSTR-09	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7	8
A	Total ineligible ITC u/s 17(5)		78811.00	78811.00	0.00	0.00	157622.00
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	0.00	0.00
C	Difference/excess ITC claimed	"If (SL.No A – SI.NO B >0) then Lower of {SL.No A – SI.NO B} or {(Sum of 4C of GSTR 3B of all months in current FY) – (13-12 of Previous FY GSTR-09) + (13-12 of current FY GSTR-09)}"	78811.00	78811.00	0.00	0.00	157622.00

Observations and conclusion of the assessing authority

The dealer has not claimed ITC on the above commodities. The same has been verified and dropped.

(Digitally Signed in DRC-01 of GSTN)

S. Ravi Chandra

Assistant Commissioner (State Taxes)

RAMGOPALPET-RANIGUNJ-I CIRCLE

BEGUMPET