GOVERNMENT OF TELANGANA
STATE TAX DEPARTMENT

O/o. Assistant Commissioner (ST),
M.G. Road - S.D. Road Circle
Begumpet Division,
4th Floor, Pavani Prestige complex,
Ameerpet, Hyderabad.

Date: 27-08-2024

Order For Dropping The Proceeding Under Section-73

Sub: GST Act -M/s. SUMMIT SALES LLP, GSTIN: 36ACQFS2044C1Z7- Returns furnished verified - Certain discrepancies noticed - GST DRC-01 issued FY 2019-20 - Dealer filed reply - Verified - Drop proceeding issued -Reg.

Ref:- 1) SCN in DRC-01 ARN: AD360121001423Y, Ref No. ZD3601210007143, Dt.12.01.2021
2) Dealer's reply dt.27.08.2024 .

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With reference to the above show cause notice issued, the dealer has filed a reply vide reference 2nd cited stating that there is no difference between GSTR-1 vs GSTR-3B for the notice period. The same has been verified and found to be in order. Hence, the proposed show cause notice issued vide reference 1st cited is hereby dropped.

Assistant Commissioner (ST)
M.G.Road -S.D.Road Circle,
Begumpet Division, Hyderabad.

Form GST DRC-06

[See rule 142(4)]

Reply to the Show Cause Notice

ARN: ZD3608241146855 **Date: 27/08/2024**

1. GSTIN	36ACQFS2044C1Z7	
2. Name	SUMMIT SALES LLP	
3. Details of Show Cause Notice	Reference No. ZD3601210007143	Date of issue 12/01/2021
4. Financial Year	2019-2020	
5. Reply		
The attached notice draws a comparison between tax liability as per GS TR 1 and GSTR 3B. However, the same is partially done for select month s of FY 19-20. On comparison of tax liability as per GSTR 1 and 3B for the entire financial year of 19-20, it can be noted that there is no such short payment of tax. A Screenshot from the GST portal for F.Y. 1 9-20, drawing comparison of tax liability as per GSTR 1 and 3B is atta ched.		
6. Documents uploaded		
1 vs 3B 19-20.jpg		
7. Option for personal hearing	☐ Yes	☑ No

8.Verification-

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory
Name : SOHAMMODI
Designation / Status: Desginated Partner
Date: 27/08/2024

Form GST DRC-01
{See rule 142(1)}

Reference No. : MGSD/36ACQFS2044C1Z7/R1 Vs 3B　　Date: 12-01-2021.

To,

GSTIN : 36ACQFS2044C1Z7

NAME : SUMMIT SALES LLP

ADDRESS : , 5-4-187 / 3 AND 4, SOHAM MANSION, M.G ROAD, SECUNDERABAD, NULL, TGRAN, 36, 500003

Email ID : gst@modiproperties.com

Phone No : 9959556450

F.Y : 2019-20

Notice for intimating discrepancies in the returns

This is to inform that during scrutiny of the returns for the financial year referred to above, the following discrepancies have been noticed:

LIABILITY DIFFERENCES IN GSTR1 AND GSTR3B

Tax Period	Tax declared in R1	Tax declared in 3B	Under declared Tax
Apr-19	18,74,765.36	18,65,024.12	9,741.24
Aug-19	24,57,895.02	24,51,231.18	6,663.84
Sep-19	25,53,646.32	24,81,631.68	72,014.64
Dec-19	26,45,997.52	26,13,378.00	32,619.52
Feb-20	22,08,882.58	22,08,734.00	148.58

You are hereby directed to explain the reasons for the aforesaid discrepancies by 27-01-2021. If no explanation is received by the aforesaid date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against you without making any further reference to you in this regard.

Note:- This is an electronically generated notice through the login of the officer. Therefore, it does not contain signature.

Name: G. VIJAYA LAKSHMI
ASSISTANT COMMISSIONER (STATE TAX)(FAC),
M.G.ROAD-S.D.ROAD CIRCLE,
BEGUMPET DIVISION, HYDERABAD