

**GOVERNMENT OF TELANGANA**  
**STATE TAXES DEPARTMENT**  
**Attachment to Show Cause Notice in Form DRC-01**

|                                                                 |                                                            |
|-----------------------------------------------------------------|------------------------------------------------------------|
| DIN:                                                            | GST/36AABCM4761E1ZM/20-21,dt:19.11.2024                    |
| Officer details<br>Designation of the Assessing officer<br>Unit | Asst. Commissioner (ST),<br>Ramgopalpet-Ranigunj-1 Circle. |
| Division                                                        | Begumpet                                                   |
| Details of the Taxpayer Name                                    | MODI PROPERTIES PRIVATE LIMITED                            |
| GSTIN                                                           | 36AABCM4761E1ZM                                            |
| Financial Year                                                  | 2020-21                                                    |

Ref: 1. Authorization issued vide no. RR01/AC(ST)/Audit-N/59/36AABCM4761E1ZM/ 24-25  
Dt: 06-11-2024 by Joint Commissioner (ST), Begumpet Division.

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M/s. MODI PROPERTIES PRIVATE LIMITED is a Registered Tax Payer on the Rolls of Assistant Commissioner (ST), Ramgopalpet-Ranigunj-1 Circle, Begumpet Division bearing GSTIN: 36AABCM4761E1ZM.

As Per the Registration Details Obtained from the GSTN Portal, Their services in WORKS CONTRACT, REAL ESTATE AGENTS, CONSTRUCTION OF RES. COMPLEX, RENTING OF IMMOVABLE PROPERTY SERVICES.

**Discrepancies Identified:**

On verification of monthly GSTR- 3B, GSTR1, GSTR-09, GSTR-9C filed by them and GSTR2A tax under RCM payable, the following discrepancies are noticed for the FY 2020-21.

**1. Short payment of Tax:**  
**. Difference Turnover between GSTR-9/9C and GSTR-3B/1**

| Total Turnover declared in Table 5 of GSTR-9 (including advances) (4N + 5M - 4G above) | Details of Outward supplies declared in GSTR-3B (Table 3.1 (a) (b) (c) (Including Zero Rated, Nil Rated and Exempted) | Difference Turnover | Tax @9% CGST on Difference Turnover | Tax @9% SGST on Difference Turnover | Total Tax |
|----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|---------------------|-------------------------------------|-------------------------------------|-----------|
| 1                                                                                      | 2                                                                                                                     | 3 = (1-2)           | 4                                   | 5                                   | 6         |
| 564003099                                                                              | 563534437                                                                                                             | 468662              | 42179.58                            | 42179.58                            | 84359.16  |

**2. Late fee payable for Late Filing of GSTR-1 Returns:**

**Section 39 of the Central Goods and Services Act, 2017 (CGST Act)**

**Furnishing of returns.**

*Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars as may be prescribed, on or before the eleventh day of the month succeeding such calendar month or part thereof.*

On examination of records, it was observed that the Taxpayer had filed the returns belatedly. The taxpayer has to pay late fee on delayed filing of GSTR-1 returns as per Notification No. 04/2018 Dt. 23.01.2018 issued under Section 47 of said Act.

The details of delayed filing of GSTR-1 returns and non-payment of late fees are given below.

| Month  | Due date for filing | Actual date of filing | No. of days delayed | Late fee to be paid    |                        |
|--------|---------------------|-----------------------|---------------------|------------------------|------------------------|
|        |                     |                       |                     | CGST @ Rs.25/- per day | SGST @ Rs.25/- per day |
| Apr-20 | 11-05-2020          | 21-07-2020            | 71                  | 1775                   | 1775                   |
| May-20 | 11-06-2020          | 19-08-2020            | 69                  | 1725                   | 1725                   |
| Jun-20 | 11-07-2020          | 27-08-2020            | 47                  | 1175                   | 1175                   |
| Jul-20 | 11-08-2020          | 21-09-2020            | 41                  | 1025                   | 1025                   |
| Aug-20 | 11-09-2020          | 06-10-2020            | 25                  | 625                    | 625                    |
| Sep-20 | 11-10-2020          | 09-11-2020            | 29                  | 725                    | 725                    |
| Oct-20 | 11-11-2020          | 05-12-2020            | 24                  | 600                    | 600                    |
| Nov-20 | 11-12-2020          | 28-12-2020            | 17                  | 425                    | 425                    |
| Dec-20 | 11-01-2021          | 30-01-2021            | 19                  | 475                    | 475                    |
| Jan-21 | 11-02-2021          | 13-02-2021            | 2                   | 50                     | 50                     |
| Feb-21 | 11-03-2021          | 13-03-2021            | 2                   | 50                     | 50                     |
| Mar-21 | 11-04-2021          | 23-06-2021            | 73                  | 1825                   | 1825                   |
|        |                     |                       | Total               | 10475                  | 10475                  |

3. **P&L Account:**

Apart from the above, the Taxpayer submitted P&L Account where in they have expensed amounts for other income and Trade Payables which are liable to tax under Section 9(4) & section 16(2) (d) of TGST Act'17 being other income for Rs.2,21,83,516.00 &Trade Payables for Rs.8,88,29,718.00 which are liable to tax and which was not paid by them.

The total liability for tax is proposed as under:

- (i) Other Income for Rs. 2,21,83,516.00@ 18% the tax is Rs. 39,93,032.88
- (ii) Trade Payables for Rs. 8,88,29,718.00 @ 18% the tax is Rs. 1,59,89,349.24

The total tax liability is detailed as under:

| Description                                         | IGST | CGST        | SGST        | Total       |
|-----------------------------------------------------|------|-------------|-------------|-------------|
| Difference Turnover between GSTR-9/9C and GSTR-3B/1 | 0    | 42179.58    | 42179.58    | 84359.16    |
| Late fee payable for Late Filing of GSTR-1 Returns  | 0    | 10475       | 10475       | 20950       |
| Other income                                        | 0    | 1996516.44  | 1996516.44  | 3993032.88  |
| Trade Payables                                      | 0    | 7994674.62  | 7994674.62  | 15989349.24 |
| TOTAL                                               | 0    | 10043845.64 | 10043845.64 | 20087691.28 |

Therefore, it is proposed to assess the registered tax payer for the net tax payable indicated above under Section 73 of the SGST/CGST/IGST Act.

The registered tax payer may therefore pay the tax along with interest within 30 days of the show cause notice.

If payment of the proposed tax is made within one month of the receipt of this show cause notice, no penalty will be leviable and any payment made after one month would attract a penalty @10% of the tax determined or Rs.10000/-, whichever is higher, under Sec.122 of the CGST/SGST Act.

However, If the registered taxpayer is not agreeing with the proposals in this notice, they may file their objections in DRC-06 within (30) days from the date of receipt of this notice. If the tax payer wants to attend for the personal hearing, he may appear before the under signed during the office hours within the aforesaid time of 30 days on any working day.

Assistant Commissioner (ST),  
Ramgopalpet-Ranigunj1 Circle

To  
M/s MODI PROPERTIES PRIVATE LIMITED  
2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION, M.G  
ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003