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H N A & Co LLP
Chartered Accountants
(Formerly known as Hiregange & Associates LLP)

Date: 30.12.2024

To
The Assistant Commissioner of Commercial Taxes (ST),
M.G Road-S.D Road Circle, H.No 6-3-789,
4th floor Pavani Prestige, Ameerpet, Hyderabad-500 0016.

Dear Sir,

Sub: Filing of Reply to Show Cause Notice in Form GST DRC – 06.

Ref: SCN vide Ref No. ZD361124015770R dated 18.11.2024 issued to **M/s. Modi Reality (Miryalaguda) LLP bearing GSTN: 36ABCFM6774G2ZZ.**

1. We have been authorized by M/s. Modi Reality (Miryalaguda) LLP vide GSTIN 36ABCFM6774G2ZZ to submit the SCN reply to the above-referred SCN vide Ref No. ZD361124015770R dated 18.11.2024 and represent before your good office and to do necessary correspondence in the above-referred matter. A copy of the authorization is attached to the Reply.

2. In this regard, we are herewith submitting the SCN reply along with the authorization letter and other annexures referred to in the reply.

We shall be glad to provide any other information in this regard. Kindly acknowledge the receipt of the reply and post the hearing at the earliest.

Thanking You,
Yours faithfully,
For M/s. H N A & Co. LLP.
Chartered Accountants

LAKSHMAN KUMAR KADALI
Digitally signed by LAKSHMAN KUMAR KADALI
Date: 2024.12.30 14:10:32 +05'30'

H N A & Co. Hyderabad Chartered Accountants

CA Lakshman Kumar K
Partner

O/o the Assistant Commissioner (ST) M.G.Road-S.D.Road Circle, Begumpet Division, Hyd.
30 DEC 2024

4th Floor, West Block, Srida Anushka Pride, R.No. 12, Banjara Hills, Hyderabad, Telangana - 500 034. INDIA.
040 2331 8128, 3516 2881 | sudhir@hnaindia.com | www.hnallp.com
Bengaluru | Hyderabad | Visakhapatnam | Gurugram (NCR) | Mumbai | Pune | Chennai | Guwahati | Vijayawada | Kolkata | Raipur | Kochi | Indore | Ahmedabad | Coimbatore

Index

o/c

FORM GST DRC – 06

[See rule 142(4)]

Reply to the Show Cause Notice

1.GSTIN	36ABCFM6774G2ZZ	
2.Name	M/s. Modi Realty (Miryalaguda) LLP	
3.Details of Show Cause Notice	Ref. No. ZD361124015770R	Date of issue: 18.11.2024
4.Financial Year	2020-21	
5.Reply		
Given as Annexure A		
6.Documents uploaded		
7.Option for personal hearing	Yes- Required	No

8.Verification –

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

MODI REALTY (MIRYALAGUDA) LLP SEC'BAD

Signature of Authorised Signatory

ANNEXURE A:

FACTS OF THE CASE:

A. M/s. Modi Realty (Miryalaguda) LLP (hereinafter referred as "Noticee") located at 5-4-187/3 and 4, Soham Mansion, 2nd Floor, M.G Road, Secunderabad, Rangareddy, Telangana, 500003 is engaged in the business of providing Works Contract Services and registered with Goods and Service Tax Department vide GSTIN No. 36ABCFM6774G2ZZ in the state of Telangana.

B. Noticee submits that the Noticee is regularly discharging GST liability and filing periodical returns. Noticee has also filed the Annual Return for the period 2020-21.

C. Previously the Noticee is in the receipt of show cause notice vide Ref.no ZD361124013285S dated 13.11.2024 for the FY 2020-21 on account of excess claim of input tax credit in GSTR-3B during the period the period 2020-21 and proposed the demand tax amount Rs. 45,12,002/-(CGST Rs.22,56,001/- and SGCT Rs. 22,56,001/-) along with interest amounting Rs.28,42,560/-/-(CGST Rs.14,21,280/- and SGCT Rs. 14,21,280/-), penalty amounting Rs.4,51,200/-/-(CGST Rs. 2,25,600/- and SGCT Rs.2,25,600/-) and fee amounting 63,836/-.(Copy of DRC-01 is enclosed as **Annexure-II)**

D. Noticee is in receipt of the present Show Cause Notice issued under Section 73 vide Reference No. ZD361124015770R dated 18.11.2024 stating that the Noticee has availed Excess ITC on inward RCM when compared to ITC claimed ad per GSTR-3Bfor the FY 2020-2021 and proposing to demand the IGST of Rs. 27,899/- along with interest and penalty. (Copy of DRC-01 dated 13.11.2024 is enclosed as **Annexure-I**).

E. In response to the above notice, Noticee is herewith making the following submissions demanding the same.

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Submissions

1. Noticee submits that they deny all the allegations made in Show Cause Notice (SCN) as they are not factually/legally correct.

2. Noticee submits that the provisions (including Rules, Notifications & Circulars issued thereunder) of both the CGST Act, 2017 and the Telangana GST Act, 2017 are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act, 2017 would also mean a reference to the same provision under the TGST Act, 2017. Similarly, the provisions of CGST Act, 2017 are adopted by IGST Act, 2017 thereby the reference to CGST provisions be considered for IGST purpose also, wherever arises.

   Assuming but not admitting that the SCN is valid, various issues raised in the SCN are dealt with below.

In Re: No Short Payment of tax liability on inward supplies liable to RCM when compared to ITC availed in GSTR-3B

3. The impugned notice has alleged that the Noticee has availed RCM ITC at the time of filing the GSTR-3B without discharging the applicable RCM liability at the time of filing the GSTR-3B and therefore proposing to demand an IGST of Rs. 27,889/- along with interest and penalty.

4. Noticee would like to bring to your knowledge Noticee has made payment against the tax amount demanded in notice by using the option DRC-03 vide ARN: AD361224006162O available at the GST portal on 18.12.2024 through the electronic Credit ledger on 18.12.2024.(Copy of DRC-03 enclosed as **annexure-II**).

5. Hence, we would request your good self to consider the above submissions and drop further proceedings in this regard. We hope for a positive response in this regard.

In Re: Interest and penalty payable under section 73 is not applicable:

6. Noticee submits that the impugned Notice has confirmed that the Noticee is liable to interest under Section 50 of CGST Act, 2017. In this regard, it is pertinent to examine Section 50 of CGST Act, 2017 which is extracted below for ready reference

   "(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the Rules made thereunder, but failed to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council'

   (2) the interest under sub-section(1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid

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(3) A taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding twenty-four per cent., as may be notified by the Government on the recommendations of the Council.

7. Noticee submits that the impugned Notice has demanded that the interest rate prescribed under Section 50 is applicable. In this regard, the Noticee submits that the confirmation of the impugned Notice is not at all tenable in as much as it has not given any reason for such understanding.

8. Noticee submits that Section 50(3) of GST Act, 2017 creates interest liability only when the assessee has claimed undue or excess input tax credit under sub-section (10) of Section 42 or undue or excess reduction in output tax liability under sub-section (10) of Section 43. This shows that the interest under Section 50(3) will arise only in above referred two instances and will not arise in any other case.

9. Noticee also submits that section **50(3) of the CGST Act, 2017 was amended with retrospective effect from 01.07.2017 (vide section 111 of Finanace Act, 2022) as notified through Notification No. 09/2022-CT dated 05.07.2022 to declare that interest is liable only on the portion of ITC utilized** and no interest is liable on the mere availment of ITC. The amended provision reads as under:

"(3) Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four per cent. as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed."

Thus, it is clear that interest is not applicable on availment of ITC per se but the utilization of ITC.

10. Further, Rule 88B of CGST Rules, 2017 was introduced with effect from the 1st July 2017, vide Notification No. 14/2022-Central tax dated 05.07.2022 stating the manner of calculating interest on the wrongly utilised ITC wherein it was clearly provided that ITC said to be utilised only when the closing balance of ITC falls below the amount of wrongful ITC. The relevant extracts are given below:

"(3)In case, where interest is payable on the amount of input tax credit wrongly availed and utilized, starting for the period from the date of utilization of such wrongly availed input tax credit till the date of reversal of such credit or payment of tax in respect of such amount, at such rate as may be notified under said sub-section (3) of section 50.

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Explanation.—For the purposes of this sub-rule, —(1)input tax credit wrongly availed shall be construed to have been utilized ***when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, and the extent of such utilization of input tax credit shall be the amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed.***

(2) the date of utilization of such input tax credit shall be taken to be, —

(a)the date, on which the return is due to be furnished under section 39 or the actual date of filing of the said return, whichever is earlier, if the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, on account of payment of tax through the said return; or

(b)the date of debit in the electronic credit ledger when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, in all other cases.

11. In the instant case, the closing balance of ITC at all times is far higher than the alleged wrongful ITC thereby interest is not liable. (A copy of the Electronic credit ledger is enclosed as **Annexure-III.**)

12. Judicially, it was consistently held that the imposition of interest on unutilized ITC is not correct. In this regard, reliance is further placed on:

    a. Commissioner Cus., C.E. & S.T. v. Bharat Dynamics Ltd. 2016 (331) E.L.T. 182 (A.P.) wherein it was held that *"6. From the findings arrived at by the Tribunal as reproduced above, it is obvious that in March, 2010, the Noticee in accordance with the relevant provision of law, did seek clarification from the department to know whether the goods on clearance to the respondent-assessee are exempted from payment of Excise duty in terms of the notification and only in the absence of such clarification from the department, they took CENVAT credit during the intervening period i.e. from September, 2010 to March, 2011. It is also clearly observed that after getting clarification from TRU in April, 2011, the Noticee reversed the entire amount of Cenvat credit. In that view of the matter, the specific contention put forth by the learned standing counsel that the respondent-assessee, without any eligibility, has taken the Cenvat credit, as such, they are liable to pay interest, is not sustainable."*

    b. CCE & ST, LUT Bangalore Vs. Bill Forge Pvt. Ltd—2012 (26) S.T.R. 204 (Kar.) wherein it was held that *"21. Interest is compensatory in character, and is imposed on an assessee, who has withheld payment of any tax, as and when it is due and payable. The levy of interest is on the actual amount which is withheld and the extent of delay in paying tax on the due date. If there is no liability to pay tax, there is no*

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liability to pay interest. Section 11AB of the Act is attracted only on delayed payment of duty i.e., where only duty of excise has not been levied or paid or has been short levied or short paid or erroneously refunded, the person liable to pay duty, shall in addition to the duty is liable to pay interest. Section do not stipulate interest is payable from the date of book entry, showing entitlement of Cenvat credit. Interest cannot be claimed from the date of wrong availment of CENVAT credit and that the interest would be payable from the date CENVAT credit is taken or utilized wrongly."

c. Girijapathi Reddy & Company v. Commissioner — 2016 (344) E.L.T. 923 (Tri-Hyd);

d. Ganta Ramanaiah Naidu v. Commissioner — 2010 (18) S.T.R. 10 (Tribunal)

e. J.K. Tyre & Industries Ltd. Vs. CCE x., Mysore—2016(340) E.L.T 193 (Tri.-LB);

f. Commissioner v. Strategic Engineering (P) Ltd. — 2014 (310) E.L.T. 509 (Mad.);

g. Commissioner v. Bombay Dyeing and Mfg. Co. Ltd. — 2007 (215) E.L.T. 3 (S.C.);

13. Noticee further wishes to rely on Commercial Steel Engineering Corporation v. State of Bihar — 2019 (28) G.S.T.L. 579 (Pat.) wherein it was held that *"The Assistant Commissioner of State Taxes has somewhere got confused to treat the transitional credit claimed by the dealer as an availment of the said credit when in fact an availment of a credit is a positive act and unless carried out for reducing any tax liability by its reflection in the return filed for any financial year, it cannot be a case of either availment or utilization. It is rightly argued by Mr. Kejriwal that even if the respondent no.3 was of the opinion that the petitioner was not entitled to such transitional credit at best, the claim could be rejected but such rejection of the claim for transitional credit does not bestow any statutory jurisdiction upon the assessing authority to correspondingly create a tax liability especially when neither any such outstanding liability exists nor such credit has been put to use."*

14. Noticee further would like to submit that penalty is not payable as tax amount has been discharged within 30 days from the date of issuance of show cause notice. In support of his submission, the Noticee has relied upon the following decisions:

a. **Rays Power Infra Private Limited Versus Superintendent Of Central Tax - 2024 (3) Tmi 438 - Telangana High Court**, held that *"Observed that, the Impugned Notice was issued under Sub-Section (1) of Section 74 and not under Sub-Section (1) of Section 73 of the CGST Act, the Court was of the firm view that Section 74 of the CGST Act would get attracted only in the event of their being strong materials available on record to show that the Petitioner had played fraud or there was any misstatement made by him and there being any suppression of fact. The applicability of Section 74 of the CGST Act would come into play only if the conditions stipulated in Section 73 of the CGST Act have not been met with by the taxpayer in spite of the tax liability being brought to his knowledge. Then in the said circumstances, Section 74 of the CGST Act*

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would automatically get attracted. Further, keeping in view the provisions of Sub-Sections (5) and (6), it will go to establish that once having discharged their tax liability also by paying interest on the said tax payable, then no further proceedings could be drawn for the same tax any further. This view of the Bench, if tax is stipulated under Sub-Sections (1) and (3) is paid along with interest even after issuance of show cause notice, even then the penalty cannot be levied and the notice proceedings shall be deemed to have been concluded."

b. **Ych Logistics (India) Pvt. Ltd. Versus C.C.E & C.S.T. -Bangalore Service Tax- I 2020 (3) Tmi 809 - CESTAT Bangalore** it was held that "*Imposition of penalty - Non-payment of Service tax - assessee had received services from abroad, viz. Management service/advise, Data Communication, use of Trademark, etc. - reverse charge mechanism - Suppression of material facts or not - HELD THAT:- Perusal of the provisions of Section 73, 77 and 78 of the Finance Act, 1994 states that Section 73(3) is very clear as it says that if a tax is paid along with interest before the issuance of show-cause notice, then in that case show-cause notice shall not be issued.In the present case, it is found that the contention of the appellant that they bona fidely believed that they are not liable to pay service tax but when the audit party raised the objection that they are liable to pay service tax, then they immediately paid the service tax along with interest which is admitted in the impugned order, is justified - Further except mere allegation of suppression, the Department did not bring any material to prove that there was suppression and concealment of facts to evade payment of tax.The imposition of penalty under Section 77 & 78 is not justified and bad in law - Penalty set aside - appeal allowed - decided in favor of appellant."*

c. **Commissioner Of Central Excise And Service Tax Versus M/S Adecco Flexione Workforce Solutions Ltd 2011 (9) Tmi 114 - Karnataka High Court** "*Penalty Under Sec. 76 - The Assessee has paid both the service tax and interest for delayed payments before issue of show cause notice under the Act. Sub-Sec.(3) of Sec. 73 of the Finance Act, 1994 categorically states, after the payment of service tax and interest is made and the said information is furnished to the authorities, then the authorities shall not serve any notice under Sub-Sec.(1) in respect of the amount so paid - Therefore, authorities have no authority to initiate proceedings for recovery of penalty under Sec. 76 of the Act - The appeals are dismissed in favour of assessee."*

d. **Commissioner Of Service Tax Versus M/S Motor World & Others 2012 (6) Tmi 69 - Karnataka High Court** "*Whether The Penalty Imposable Under The Finance Act, 1994 Is Automatic – Held That:- imposition of penalty under the Act is not*

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automatic. The ingredients mentioned in the Section should exist. In respect of Sections 76, 77 and 78 of the Act, not only the ingredients of those Sections should exist, but also there should be absence of reasonable cause for the said failure. Whether Sections 76 and 78 of the Act are mutually exclusive – Held that:- Sections 76 and 78 are mutually exclusive. If penalty is payable under Section 78, Section 76 is not attracted. Therefore, no penalty can be imposed for the same failure under both the provisions."

e. **M/S Bhoruka Aluminium Limited. Versus The Commissioner Of Central Excise & Service Tax, Mysore 2016 (11) TMI 1292 - CESTAT BANGALORE** It was held that "*imposition of penalty - CENVAT credit - availing of services of foreign company, M/s Granco Clark Inc., USA for maintenance and repair of capital goods installed in the factory at Mysore - suppression of facts - Held that: I find that Section 73(3) is very clear as it says that if tax is paid along with interest before issuance of the show-cause notice, then in that case, show-cause notice shall not be issued. In this case, I find that the contention of the appellant that he bonafide believed that he is not liable to pay service tax but during the audit, the audit party informed him that he is liable to pay service tax, then he immediately paid the entire service tax along with interest. Except mere allegation of suppression, the Department did not bring any material on record to prove that there was suppression and concealment of facts to evade payment of tax. Consequently, in my opinion, the imposition of penalty under Section 78 of the Act is not justified and bad in law. Moreover, in the impugned order, the learned Commissioner (Appeals) has not recorded any finding on suppression of facts by the appellant with an intention to evade tax. In view of the above discussion, I set aside the impugned order."*

f. **HINDUSTAN PETROLEUM CORPORATION LTD. VERSUS COMMR. OF C. EX., MUMBAI-II 2011 (8) TMI 894 - CESTAT, MUMBAI** it was held that "*Waiver of predeposit - Reversal of Cenvat credit - Voluntary payment of duty - Held that: assessee did not have any intention to evade payment of duty and inadmissible credit taken on the ground of input short received excess credit than the duty paid input and CENVAT credit on the basis of the extra copy of the invoice is not due to the intention to evade payment of duty and is only a bona fide mistake and at the best it can be termed as procedural infringement and not misdeclaration or suppression of facts with intention to evade payment of duty - Appeal is allowed*"

g. **Indusland Media & Communication Ltd.** Vs. **C.S.T, Bangalore-I – 2017 (5) G.S.T.L. 268 (Tri.-Bang.)**

h. **Punjab Chemicals & Crop Protection Ltd.** Vs. **CCE, Chandigarh – 2017 (47) S.T.R. 345 (Tri.-Chan.)**

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i. **Jindal Saw Ltd. (IPU) V. CCE – 2013 (30) S.T.R. 490 (Tri.-Ahmd.)**

j. **Surya Pharmaceuticals Ltd. Vs. CCE, Chandigarh-II – 2016 (43) S.T.R. 479 (Tri.-Chan.)**

In Re: Impugned notice is not valid:

15. Noticee submits that the impugned notice has been issued proposing to demand an amount of Rs.27,899/- on the various grounds as mentioned in the impugned notice.

16. In this regard, Noticee submits that Section 61 read with Rule 99 specifies that scrutiny of the returns shall be done based on the information available with the proper officer and in case of any discrepancy, he shall issue a notice to the said person in FORM GST ASMT-10, under Rule 99(1), informing him of such discrepancy and seeking his explanation thereto. In case the explanation provided by the Noticee is satisfactory, then no further action shall be taken in that regard. If the explanation provided is not satisfactory, then the proper officer can initiate appropriate action under Section 73 or Section 74.

17. However, in the instant case Noticee has not received any notice in FORM ASMT-10 requiring the Noticee to provide explanation for the discrepancy noticed in the returns. Instead, the proper officer has directly issued Form GST DRC-01 under Section 73 which shows that the impugned notice has been issued without following the procedure prescribed in Section 61 of CGST Act, 2017 and Rule 99 of CGST Rules, 2017. In this regard, reliance is placed on M/s. Vadivel Pyrotech Pvt Ltd Vs Assistant Commissioner (ST), Circle-II, CTD, Sivakasi West 2022 (10) TMI 784 – Madras High Court wherein it was held that

   "6. To a pointed question as to whether Form ASMT 10 which ought to have been issued in respect of aspects forming the subject matter of the proceedings in GST DRC-01 culminating in GST DRC-07 in view of the fact that the proceedings are pursuant to scrutiny of assessments, the learned Additional Government Pleader submitted that Form ASMT 10 was not issued other than the one issued on 22.12.2021, which does not cover the issues raised in the impugned proceeding. The learned Additional Government Pleader sought leave to issue notice in Form ASMT 10 in respect of the aspects forming the subject matter of the impugned proceedings and thereafter to assess in compliance with the procedure contemplated under the Act including Section 61.

   Recording the same, the impugned Notice dated 09.05.2022 is set aside and the matter is remitted back to the Assessing Officer for redoing the assessment. It is open to the Respondent to issue appropriate Form (Form ASMT 10) and after affording a reasonable opportunity to the petitioner in the manner contemplated under the Act proceed further in accordance with law. The petitioner shall also co-operate in the proceedings."

Show Cause Notice is un-signed.

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18. Noticee further submits that for any impugned notice to be called as valid notice the proper officer issuing the notice has to affix the signature either through DSC or should sign manually. However, in the present case the notice is neither affixed by DSC or signed manually. Hence, the same cannot be considered as a proper notice. This can be validated with the decision in case of ***Marg Erp Limited Vs Commissioner Of Delhi Goods And Service Tax, Delhi & Anr. 2023 (2) Tmi 395 - Delhi High Court*** wherein it was held that

"11. Learned Counsel for the respondent states that, prior to the Show Cause Notice dated 06.02.2021, the concerned authority had issued a notice dated 01.01.2021, pointing out that there was some differences/ excess ITC and calling upon the petitioner to attend the office on 15.01.2021.

*12. It is noted **that this notice is also unsigned.***

13. According to the learned Counsel for the respondent, the Show Cause Notice is relatable to the details as provided in the notice dated 01.01.2021.

*14. Concededly, the **impugned notice cannot be sustained as it is unsigned.** This issue is covered by the decision of a coordinate Bench of this Court in Railsys Engineers Private Limited & Anr. v. The Additional Commissioner of Central Goods and Services Tax (Appeals-II) & Anr.: W.P.(C) 4712/2022; decided on 21.07.2022.*

***15. An unsigned notice or an notice cannot be considered as an notice as has been held by the Bombay High Court in Ramani Suchit Malushte v. Union of** India and Ors.: W.P.(C) 9331/2022; decided on 21.09.2022."*

<u>State tax authorities have no jurisdiction to demand 'IGST':</u>

19. Noticee further submits that State tax authorities lack jurisdiction to charge & demand IGST since it is a union levy and in terms of Article 269A of the Constitution of India, only the Centre can levy and collect tax. Section 4 of the IGST Act, 2017 authorizes by specific notification and till date, the notifications were issued only for refund processing and not any other powers that is exercisable under the IGST Act, 2017. That being a case, the impugned notice is without jurisdiction and authority of law which is impermissible

20. Noticee craves leave to alter, add to and/or amend the above reply.

21. Noticee would also like to be heard in person before any Notice being passed in this regard.

For Modi Realty (Miryalaguda) LLP

MODI REALTY (MIRYALAGUDA) LLP SEC'BAD

Authorised Signatory

BEFORE THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES, MG ROAD, SD ROAD CIRCLE,BEGUMPET, TELANGANA.

Sub: Proceedings under Show Cause Notice vide Ref No. ZD361124015770R dated 18.11.2024 issued to M/s. Modi Realty (Miryalaguda) LLP.

I, Soham Satish Modi , Partner of M/s. Modi Realty (Miryalaguda) LLP hereby authorizes and appoint H N A & Co. LLP, Chartered Accountants, Bangalore or their partners and qualified staff who are authorized to act as an authorized representative under the relevant provisions of the law, to do all or any of the following acts: -

a. To act, appear and plead in the above-noted proceedings before the above authorities or any other authorities before whom the same may be posted or heard and to file and take back documents.
b. To sign, file verify, and present pleadings, applications, appeals, cross-objections, revision, restoration, withdrawal and compromise applications, replies, objections and affidavits etc., as may be deemed necessary or proper in the above proceedings from time to time.
c. To Sub-delegate all or any of the aforesaid powers to any other representative and I/Noticee do hereby agree to ratify and confirm acts done by our above-authorized representative or his substitute in the matter as my/our own acts as if done by me/us for all intents and purposes.

This authorization will remain in force till it is duly revoked by me/us.
Executed this on18th December 2024 at Hyderabad

MODI REALTY (MIRYALAGUDA) LLP SEC'BAD

Signature

I the undersigned partner of M/s H N A & Co. LLP, Chartered Accountants, do hereby declare that the said M/s H N A & Co. LLP is a registered firm of Chartered Accountants, and all its partners are Chartered Accountants holding certificate of practice and duly qualified to represent in above proceedings under Section 116 of the SGST Act, 2017. I accept the above-said appointment on behalf of M/s Hiregange & Associates. The firm will represent through any one or more of its partners or Staff members who are qualified to represent before the above authorities.
Dated: 18.12.2024

Address for service:
For H N A & Co. LLP,
Chartered Accountants,
4th Floor, West Block, Anushka Pride,
Above Himalaya Book World,
Road Number 12, Banjara Hills,
Hyderabad, Telangana 500034

For H N A & Co. LLP
Chartered Accountants

R. Lakshman Kumar

Lakshman Kumar K
Partner (M.No. 241726)

H N A & CO LLP Hyderabad Chartered Accountants

I Partner/employee/associate of M/s For H N A & Co. LLP duly qualified to represent in above proceedings in terms of the relevant law, also accept the above said authorization and appointment.

S.No.	Name	Qualification	Membership No.	Signature
1	Sudhir V S	CA	219109	
2	Srimannarayana S	CA	261612	
3	Revant Krishna	CA	262586	
4	Akash Heda	CA	269711	
5	P Manikanta	CA	277705	
6	Shiva Mohan Reddy	CA	267701	
7	Asha Latha	CA	280346	

MODI REALTY (MIRYALAGUDA) LLP SEC'BAD

GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

Show Cause Notice under Sec 73 of TGST Act 2017

DATE : 13.11.2024 Form DRC-01

DIN	RCM/36ABCFM6774G2ZZ/21
Office details : Designation of the Assessing Officer Unit Division	 ASSISTANT COMMISSIONER (ST) MG ROAD - SD ROAD CIRCLE BEGUMPET
Details of the Tax Payer Name GSTIN	 MODI REALTY (MIRYALAGUDA) LLP 36ABCFM6774G2ZZ
Financial year	2020-21

You have filed annual return in GSTR-09 for the financial year 2020-21.

On examination of the information furnished in the returns under various heads and also the information furnished in returns under various heads and also the information furnished in TRAN-1, GSTR-01, 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 and 9C. The summary of under declared tax is as follows.

IGST Rs.27899
CGST Rs.0
SGST Rs.0
Total Rs.27899

The details of the above tax liability are as follows.

It resolutely appears to be observable inaccuracy (having worthy of brought to tax assessment as per law) on verification of Form GSTR-3B of table 4(A)(2)+4(A) (vs) GSTR-3B of table 3.1 (d) with regards RCM, the taxpayer without payment of taxes under the head of RCM have availed ITC under RCM, which is not permissible under law, hence the same is proposed as payable on the hands of the taxpayer the details are as under :

ACT	ITC claimed on inward RCM supplies in GSTR-3B [(as per table 4(A)(2) +4(A)(3)]	Reverse Charge liability declared in GSTR-3B [(as per table 3.1(d)]	Short(-)/Excess (+) in ITC (ITC claimed - Liability declared)
IGST	27899	0	27899
CGST	34072.52	34072.52	0
SGST	34072.52	34072.52	0
Total	96044.05	68145.05	27899

Therefore it is proposed to assess the registered tax payer for the net tax payable indicated above under Section 73 of the SGST/CGST Act. The registered tax payer may therefore pay the tax along with interest and penalty at a rate of 10% of the tax due or Rs.10,000.00 penalty whichever is higher in DRC-03. However, if the registered tax payer is not agreeing with the proposals in this notice they may file their written objections in DRC-06 within (15) days from the date of receipt of this notice.

Assistant Commissioner (ST)
MG Road-SD Road Circle

FORM GST DRC - 01
[See rule 100(2) & 142(1)(a)]

Reference No. - ZD361124015770R

Date - 18-11-2024

To

GSTIN/ID: 36ABCFM6774G2ZZ
Name: MODI REALTY (MIRYALAGUDA) LLP
Address : 5-4-187/3 AND 4, SOHAM MANSION, 2ND FLOOR, M.G ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

Tax Period : APR 2020 - MAR 2021

F.Y.- 2020-2021

Act/ Rules Provisions - GST/SEC 73

Section / sub-section under which SCN is being issued - 73

Summary of Show Cause Notice

(a) Brief Fact of the Case : RCM

(b) Grounds : SEC 73

(c) Tax and other dues :

(Amount in Rs.)

Sr. No.	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2020	MAR 2021	IGST	Bihar	27,899.00	0.00	0.00	0.00	0.00	27,899.00
Total							27,899.00	0.00	0.00	0.00	0.00	27,899.00

Show Cause Notice is attached.

Supporting documents attached by officer:

MODI REALITY (MIRYALAGUDA) LLP.pdf : RCM DRC 01

Details of personal hearing and due date to file reply:

Sr. No.	Description	Particulars
1	Date by which reply has to be submitted	02-12-2024
2	Date of personal hearing	NA
3	Time of personal hearing	NA
4	Venue where personal hearing will be held	NA

Signature
Name: UPENDER REDDY BOPPIDI
Designation: Assistant Commissioner
Jurisdiction: M.G.ROAD - S.D.ROAD:Begumpet:Telangana

ANNEXURE -II

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

ARN :AD3612240061620

Date :18/12/2024

1.	GSTIN			36ABCFM6774G2ZZ							
2.	Name			MODI REALTY (MIRYALAGUDA) LLP							
3.	Cause of Payment			Others							
4.	Section under which voluntary payment is made			Others							
5.	Details of show cause notice, if payment is made within 30 days of its issue			Reference No:NA				Date Of issue:NA			
6.	Financial Year			2020-2021							
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)										
Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty,if applicable	Fee	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	APR 2020-MAR 2021	IGST	Telangana	27,899.00	0.00	0.00	0.00	0.00	27,899.00	Credit	DI3612240077371	18/12/2024

8. Reasons, if any -

Reversal of RCM ITC

9. Verification -

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

Signature of Authorized Signatory
Name: SOHAM MODI
Designation: Designated Partner
Date: 18/12/2024

Electronic Credit ledger

GSTIN - 36ABCFM6774G2ZZ
Legal Name - MODI REALTY (MIRYALAGUDA) LLP
Period: From -01/07/2020 To - 30/06/2021

Sr.No	Date	Reference No.	Tax period, if any	Description	Transaction Type [Debit (DR) / Credit (CR)]	Credit/Debit (₹)					Balance Available(₹)				
						Integrated Tax	Central Tax	State Tax	CESS	Total	Integrated Tax	Central Tax	State Tax	CESS	Total
-	-	-	-	Opening Balance	-	-	-	-	-	-	0	5834053	5816296	0	11650349
1	14/07/2020	AA360520325397A	May-20	ITC accrued through - Inputs	Credit	0	285841	285841	0	571682	0	6119894	6102137	0	12222031
2	14/07/2020	DI3607200058100	May-20	Other than reverse charge	Debit	0	92250	92250	0	184500	0	6027644	6009887	0	12037531
3	04/08/2020	AA360620355218A	Jun-20	ITC accrued through - Inputs	Credit	0	986219	986219	0	1972438	0	7013863	6996106	0	14009969
4	04/08/2020	DI3608200005960	Jun-20	Other than reverse charge	Debit	0	1896750	1896750	0	3793500	0	5117113	5099356	0	10216469
5	21/10/2020	AA3607200069285	Jul-20	ITC accrued through - Inputs	Credit	8203716	727804	727804	0	9659324	8203716	5844917	5827160	0	19875793
6	21/10/2020	DI3610200106528	Jul-20	Other than reverse charge	Debit	1685010	0	0	0	1685010	6518706	5844917	5827160	0	18190783
7	11/11/2020	AA3608204851149	Aug-20	ITC accrued through - Inputs	Credit	0	89345	89345	0	178690	6518706	5934262	5916505	0	18369473
8	11/11/2020	DI3611200026135	Aug-20	Other than reverse charge	Debit	1947644	0	0	0	1947644	4571062	5934262	5916505	0	16421829
9	19/11/2020	AA360920547566V	Sep-20	ITC accrued through - Inputs	Credit	0	701946	701946	0	1403892	4571062	6636208	6618451	0	17825721
10	19/11/2020	DI3611200073629	Sep-20	Other than reverse charge	Debit	4571062	3873877	241223	0	8686162	0	2762331	6377228	0	9139559
11	23/11/2020	AA3610203883966	Oct-20	ITC accrued through - Inputs	Credit	0	365627	365627	0	731254	0	3127958	6742855	0	9870813
12	23/11/2020	DI3611200126554	Oct-20	Other than reverse charge	Debit	0	205816	205816	0	411632	0	2922142	6537039	0	9459181
13	11/12/2020	DI3612200028163	Mar-19	Voluntary payment	Debit	0	370550	370550	0	741100	0	2551592	6166489	0	8718081
14	28/12/2020	AA361120447406J	Nov-20	ITC accrued through - Inputs	Credit	0	352363	352363	0	704726	0	2903955	6518852	0	9422807
15	28/12/2020	DI3612200159849	Nov-20	Other than reverse charge	Debit	0	494370	494370	0	988740	0	2409585	6024482	0	8434067
16	27/01/2021	AA361220569225E	Dec-20	ITC accrued through - Inputs	Credit	0	271559	271559	0	543118	0	2681144	6296041	0	8977185
17	27/01/2021	DI3601210154035	Dec-20	Other than reverse charge	Debit	0	169618	169618	0	339236	0	2511526	6126423	0	8637949
-	-	-	-	Closing Balance	-	-	-	-	-	-	0	2511526	6126423	0	8637949

Electronic Credit ledger

GSTIN - 36ABCFM6774G2ZZ

Legal Name - MODI REALTY (MIRYALAGUDA) LLP

Period: From -01/07/2021 To - 30/06/2022

Sr.No	Date	Reference No.	Tax period, if any	Description	Transaction Type [Debit (DR) / Credit (CR)]	Credit/Debit (₹)					Balance Available(₹)				
						Integrated Tax	Central Tax	State Tax	CESS	Total	Integrated Tax	Central Tax	State Tax	CESS	Total
-	-	-	-	Opening Balance	-	-	-	-	-	-	0	2511526	6126423	0	8637949
1	04/08/2021	AA3603217274594	Mar-21	ITC accrued through - Inputs	Credit	1575	965701	965701	0	1932977	1575	3477227	7092124	0	10570926
2	04/08/2021	DI3608210004719	Mar-21	Other than reverse charge	Debit	1575	824833	826408	0	1652816	0	2652394	6265716	0	8918110
3	24/08/2021	AA3604215603210	Apr-21	ITC accrued through - Inputs	Credit	0	417890	417890	0	835780	0	3070284	6683606	0	9753890
4	24/08/2021	DI3608210132336	Apr-21	Other than reverse charge	Debit	0	2003025	2003025	0	4006050	0	1067259	4680581	0	5747840
5	30/09/2021	AA360521565008B	May-21	ITC accrued through - Inputs	Credit	0	174372	174372	0	348744	0	1241631	4854953	0	6096584
6	30/09/2021	DI3609210148658	May-21	Other than reverse charge	Debit	0	1152473	1152473	0	2304946	0	89158	3702480	0	3791638
7	16/10/2021	AA360621710201W	Jun-21	ITC accrued through - Inputs	Credit	0	354483	354483	0	708966	0	443641	4056963	0	4500604
8	16/10/2021	DI3610210035625	Jun-21	Other than reverse charge	Debit	0	443110	443110	0	886220	0	531	3613853	0	3614384
9	18/10/2021	AA3607215808107	Jul-21	ITC accrued through - Inputs	Credit	0	257114	257114	0	514228	0	257645	3870967	0	4128612
10	18/10/2021	DI3610210048322	Jul-21	Other than reverse charge	Debit	0	47227	47227	0	94454	0	210418	3823740	0	4034158
11	19/10/2021	AA360821572576T	Aug-21	ITC accrued through - Inputs	Credit	0	381044	381044	0	762088	0	591462	4204784	0	4796246
12	19/10/2021	DI3610210071234	Aug-21	Other than reverse charge	Debit	0	81000	81000	0	162000	0	510462	4123784	0	4634246
13	01/11/2021	AA3609216798979	Sep-21	ITC accrued through - Inputs	Credit	0	150480	150480	0	300960	0	660942	4274264	0	4935206
14	01/11/2021	DI3611210000209	Sep-21	Other than reverse charge	Debit	0	435375	435375	0	870750	0	225567	3838889	0	4064456
15	18/11/2021	AA361021365056L	Oct-21	ITC accrued through - Inputs	Credit	0	172354	172354	0	344708	0	397921	4011243	0	4409164
16	18/11/2021	DI3611210068255	Oct-21	Other than reverse charge	Debit	0	245226	245226	0	490452	0	152695	3766017	0	3918712
17	20/12/2021	AA361121426245O	Nov-21	ITC accrued through - Inputs	Credit	0	586239	586239	0	1172478	0	738934	4352256	0	5091190
18	20/12/2021	DI3612210094987	Nov-21	Other than reverse charge	Debit	0	419490	419490	0	838980	0	319444	3932766	0	4252210
19	27/12/2021	DI3612210145468	Mar-21	Voluntary payment	Debit	0	37615	37615	0	75230	0	281829	3895151	0	4176980
20	24/01/2022	AA3612216465773	Dec-21	ITC accrued through - Inputs	Credit	0	410698	410698	0	821396	0	692527	4305849	0	4998376

21	24/01/2022	DI3601220158658	Dec-21	Other than reverse charge	Debit	0	525375	525375	0	1050750	0	167152	3780474	0	3947626
22	12/03/2022	AA360122599467V	Jan-22	ITC accrued through - Inputs	Credit	0	109001	109001	0	218002	0	276153	3889475	0	4165628
23	12/03/2022	DI3603220022073	Jan-22	Other than reverse charge	Debit	0	252281	252281	0	504562	0	23872	3637194	0	3661066
24	23/03/2022	AA3602225577180	Feb-22	ITC accrued through - Inputs	Credit	0	239087	239087	0	478174	0	262959	3876281	0	4139240
25	23/03/2022	DI3603220148192	Feb-22	Other than reverse charge	Debit	0	250685	250685	0	501370	0	12274	3625596	0	3637870
26	29/04/2022	AA3603227149919	Mar-22	ITC accrued through - Inputs	Credit	0	1845679	1845679	0	3691358	0	1857953	5471275	0	7329228
27	29/04/2022	DI3604220174645	Mar-22	Other than reverse charge	Debit	0	340260	340260	0	680520	0	1517693	5131015	0	6648708
28	21/06/2022	AA360422616340P	Apr-22	ITC accrued through - Inputs	Credit	0	0	0	0	0	0	1517693	5131015	0	6648708
29	21/06/2022	DI3606220128403	Apr-22	Other than reverse charge	Debit	0	1510643	1850903	0	3361546	0	7050	3280112	0	3287162
-	-	-	-	Closing Balance	-	-	-	-	-	-	0	7050	3280112	0	3287162

Electronic Credit ledger

GSTIN - 36ABCFM6774G2ZZ
Legal Name - MODI REALTY (MIRYALAGUDA) LLP
Period: From -01/07/2022 To - 30/06/2023

Sr.No	Date	Reference No.	Tax period, if any	Description	Transaction Type [Debit (DR) / Credit (CR)]	Credit/Debit (₹)					Balance Available(₹)				
						Integrated Tax	Central Tax	State Tax	CESS	Total	Integrated Tax	Central Tax	State Tax	CESS	Total
-	-	-	-	Opening Balance	-	-	-	-	-	-	0	7050	3280112	0	3287162
1	01/07/2022	AA360522598030D	May-22	ITC accrued through - Inputs	Credit	0	1745232	0	0	1745232	0	1752282	3280112	0	5032394
2	01/07/2022	DI3607220000547	May-22	Other than reverse charge	Debit	0	236363	1764193	0	2000556	0	1515919	1515919	0	3031838
3	19/07/2022	AA360622464458W	Jun-22	ITC accrued through - Inputs	Credit	0	190463	190463	0	380926	0	1706382	1706382	0	3412764
4	19/07/2022	DI3607220080910	Jun-22	Other than reverse charge	Debit	0	159120	159120	0	318240	0	1547262	1547262	0	3094524
5	16/09/2022	AA3607226220697	Jul-22	ITC accrued through - Inputs	Credit	0	11437	11437	0	22874	0	1558699	1558699	0	3117398
6	16/09/2022	DI3609220035068	Jul-22	Other than reverse charge	Debit	0	90000	90000	0	180000	0	1468699	1468699	0	2937398
7	23/09/2022	AA360822569860T	Aug-22	ITC accrued through - Inputs	Credit	0	77657	77657	0	155314	0	1546356	1546356	0	3092712
8	23/09/2022	DI3609220145004	Aug-22	Other than reverse charge	Debit	0	40331	40331	0	80662	0	1506025	1506025	0	3012050
9	02/11/2022	AA3609227353790	Sep-22	ITC accrued through - Inputs	Credit	0	84192	84192	0	168384	0	1590217	1590217	0	3180434
10	02/11/2022	DI3611220001731	Sep-22	Other than reverse charge	Debit	0	78750	78750	0	157500	0	1511467	1511467	0	3022934
11	30/11/2022	AA361022634132V	Oct-22	ITC accrued through - Inputs	Credit	2342	59712	59712	0	121766	2342	1571179	1571179	0	3144700
12	30/11/2022	DI3611220167169	Oct-22	Other than reverse charge	Debit	2342	142181	144523	0	289046	0	1428998	1426656	0	2855654
13	19/12/2022	AA3611224667371	Nov-22	ITC accrued through - Inputs	Credit	0	7921	7921	0	15842	0	1436919	1434577	0	2871496
14	19/12/2022	DI3612220089247	Nov-22	Other than reverse charge	Debit	0	6088	6088	0	12176	0	1430831	1428489	0	2859320
15	29/12/2022	DI3612220166212	Mar-22	Voluntary payment	Debit	0	355209	14949	0	370158	0	1075622	1413540	0	2489162
16	20/01/2023	AA361222655698U	Dec-22	ITC accrued through - Inputs	Credit	0	101260	101260	0	202520	0	1176882	1514800	0	2691682
17	20/01/2023	DI3601230142117	Dec-22	Other than reverse charge	Debit	0	18000	18000	0	36000	0	1158882	1496800	0	2655682
18	15/02/2023	AA360123357985X	Jan-23	ITC accrued through - Inputs	Credit	0	7487	7487	0	14974	0	1166369	1504287	0	2670656
19	15/03/2023	AA3602233158394	Feb-23	ITC accrued through - Inputs	Credit	19229	39510	39510	0	98249	19229	1205879	1543797	0	2768905
20	15/03/2023	DI3603230030277	Feb-23	Other than reverse charge	Debit	19229	3975	23204	0	46408	0	1201904	1520593	0	2722497

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21	26/04/2023	AA360323766120K	Mar-23	ITC accrued through - Inputs	Credit	0	3983	3983	0	7966	0	1205887	1524576	0	2730463
22	26/04/2023	DI3604230182352	Mar-23	Other than reverse charge	Debit	0	466646	466646	0	933292	0	739241	1057930	0	1797171
23	18/05/2023	AA3604233921094	Apr-23	ITC accrued through - Inputs	Credit	0	75585	75585	0	151170	0	814826	1133515	0	1948341
24	18/05/2023	DI3605230061675	Apr-23	Other than reverse charge	Debit	0	83250	83250	0	166500	0	731576	1050265	0	1781841
25	19/06/2023	AA3605234347932	May-23	ITC accrued through - Inputs	Credit	0	20583	20583	0	41166	0	752159	1070848	0	1823007
26	19/06/2023	DI3606230070301	May-23	Other than reverse charge	Debit	0	1166	1166	0	2332	0	750993	1069682	0	1820675
-	-	-	-	Closing Balance	-	-	-	-	-	-	0	750993	1069682	0	1820675

Electronic Credit ledger

GSTIN - 36ABCFM6774G2ZZ

Legal Name - MODI REALTY (MIRYALAGUDA) LLP

Period: From -01/07/2023 To - 30/06/2024

Sr.No	Date	Reference No.	Tax period, if any	Description	Transaction Type [Debit (DR) / Credit (CR)]	Credit/Debit (₹)					Balance Available(₹)				
						Integrated Tax	Central Tax	State Tax	CESS	Total	Integrated Tax	Central Tax	State Tax	CESS	Total
-	-	-	-	Opening Balance	-	-	-	-	-	-	0	750993	1069682	0	1820675
1	21/07/2023	AA3606237310110	Jun-23	ITC accrued through - Inputs	Credit	1068	38881	38881	0	78830	1068	789874	1108563	0	1899505
2	21/07/2023	DI3607230164792	Jun-23	Other than reverse charge	Debit	1068	173284	174352	0	348704	0	616590	934211	0	1550801
3	19/08/2023	AA3607235073269	Jul-23	ITC accrued through - Inputs	Credit	0	49738	49738	0	99476	0	666328	983949	0	1650277
4	20/09/2023	AA360823563880V	Aug-23	ITC accrued through - Inputs	Credit	0	314597	314597	0	629194	0	980925	1298546	0	2279471
5	17/10/2023	AA360923427693V	Sep-23	ITC accrued through - Inputs	Credit	0	20736	20736	0	41472	0	1001661	1319282	0	2320943
6	17/10/2023	DI3610230055423	Sep-23	Other than reverse charge	Debit	0	24693	24693	0	49386	0	976968	1294589	0	2271557
7	22/11/2023	AA361023651004T	Oct-23	ITC accrued through - Inputs	Credit	0	21241	21241	0	42482	0	998209	1315830	0	2314039
8	19/12/2023	AA361123465551E	Nov-23	ITC accrued through - Inputs	Credit	0	6953	6953	0	13906	0	1005162	1322783	0	2327945
9	20/01/2024	AA3612236789111	Dec-23	ITC accrued through - Inputs	Credit	0	13034	13034	0	26068	0	1018196	1335817	0	2354013
10	20/02/2024	AA360124572072J	Jan-24	ITC accrued through - Inputs	Credit	0	159021	159021	0	318042	0	1177217	1494838	0	2672055
11	20/02/2024	DI3602240119987	Jan-24	Other than reverse charge	Debit	0	1035000	1035000	0	2070000	0	142217	459838	0	602055
12	20/03/2024	AA360224625182K	Feb-24	ITC accrued through - Inputs	Credit	0	3743	3743	0	7486	0	145960	463581	0	609541
13	06/04/2024	DI3604240004811	Mar-18	Payment of Demand under Appeal	Debit	0	22928	30077	0	53005	0	123032	433504	0	556536
14	26/04/2024	AA3603248167263	Mar-24	ITC accrued through - Inputs	Credit	0	30556	30556	0	61112	0	153588	464060	0	617648
15	23/05/2024	AA360424677941U	Apr-24	ITC accrued through - Inputs	Credit	0	33746	33746	0	67492	0	187334	497806	0	685140
16	23/05/2024	DI3605240164210	Apr-24	Other than reverse charge	Debit	0	45000	45000	0	90000	0	142334	452806	0	595140
17	24/06/2024	AA360524700911F	May-24	ITC accrued through - Inputs	Credit	0	15456	15456	0	30912	0	157790	468262	0	626052
-	-	-	-	Closing Balance	-	-	-	-	-	-	0	157790	468262	0	626052

Electronic Credit ledger

GSTIN - 36ABCFM6774G2ZZ
Legal Name - MODI REALTY (MIRYALAGUDA) LLP
Period: From -01/07/2024 To - 21/12/2024

Sr.No	Date	Reference No.	Tax period, if any	Description	Transaction Type [Debit (DR) / Credit (CR)]	Credit/Debit (₹)					Balance Available(₹)				
						Integrated Tax	Central Tax	State Tax	CESS	Total	Integrated Tax	Central Tax	State Tax	CESS	Total
-	-	-	-	Opening Balance	-	-	-	-	-	-	0	157790	468262	0	626052
1	23/07/2024	DI3607240189655	Mar-19	Payment of Demand under Appeal	Debit	0	24462	24462	0	48924	0	133328	443800	0	577128
2	26/09/2024	AA360624918575V	Jun-24	ITC accrued through - Inputs	Credit	0	38870	38870	0	77740	0	172198	482670	0	654868
3	26/09/2024	DI3609240177054	Jun-24	Other than reverse charge	Debit	0	6088	6088	0	12176	0	166110	476582	0	642692
4	26/09/2024	AA360724763582V	Jul-24	ITC accrued through - Inputs	Credit	0	4039	4039	0	8078	0	170149	480621	0	650770
5	26/09/2024	AA360824719968F	Aug-24	ITC accrued through - Inputs	Credit	0	12883	12883	0	25766	0	183032	493504	0	676536
6	26/09/2024	DI3609240177176	Aug-24	Other than reverse charge	Debit	0	904	904	0	1808	0	182128	492600	0	674728
7	24/10/2024	AA360924832475U	Sep-24	ITC accrued through - Inputs	Credit	0	23442	23442	0	46884	0	205570	516042	0	721612
8	20/11/2024	AA3610245877414	Oct-24	ITC accrued through - Inputs	Credit	0	14348	14348	0	28696	0	219918	530390	0	750308
9	28/11/2024	DI3611240183774	Mar-20	Payment of Demand under Appeal	Debit	0	219918	395093	0	615011	0	0	135297	0	135297
10	18/12/2024	DI3612240077371	Mar-21	Voluntary payment	Debit	0	0	27899	0	27899	0	0	107398	0	107398
11	20/12/2024	AA3611246483664	Nov-24	ITC accrued through - Inputs	Credit	0	29985	29985	0	59970	0	29985	137383	0	167368
-	-	-	-	Closing Balance	-	-	-	-	-	-	0	29985	137383	0	167368