1 NATION TAX MARKET
केन्द्रीय कर सहायक कार्यालय,सिकंदराबाद माल एवम सेवाकर मण्डल, सिकंदराबाद ।
OFFICE OF THE ASSISTANT COMMISSIONER OF CENTRAL TAX,
SECUNDERABAD GST DIVISION, SECUNDERABAD
SALIKE SENATE, D.No: 2-4-416 & 417, RAMGOPALPET,M.G. ROAD,
SECUNDERABAD- 500 003
Phone 7901243130 E-mail- cgst.secdiv@gov.in

C. No. :GEXCOM/ADJN/GST/2889/2023-CGST-DIV-SNBD-COMMI'RATE-SECUNDERABAD

Date: 20.12.2023

DIN: 20231256YO0000406287

FORM GST DRC-01A

Intimation of tax ascertained as being payable under Section 73(5)/74(5)

[See Rule 142(1A)] Part A

To
M/s. SILVER OAK VILLAS LLP
GSTIN: **36ADBFS3288A2Z7**
2ND FLOOR, 5-4-187/3 AND 4,
SOHAM MANSION, M.G ROAD,
SECUNDERABAD, Rangareddy, Telangana, 500003
FY:**2018-19**

MODI PROPERTIES PVT. LTD. INWARD No. 164 Date 28/12/23 Sign. 3 SEC'BAD

//By Speed Post//

Sub: - GST - Notice for intimating discrepancies in the returns for the FY 2018-19- **Issuance of GST DRC 01A** – Regarding.

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Please refer to the above subject and reference. In this regard, the amount of tax liability payable by you under Section 73(5)/74(5) of the CGST Act, 2017 with reference to the said case as ascertained by the undersigned in terms of the available information, is as given below:

ISSUE I :- Excess claim of ITC:

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

Under Section 16(2)(c) of CGST Act, 2017, 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.

Scrutiny of ITC availed:

S.No	Description	SGST	CGST	Total
1	2	3	4	5
1	ITC in the year as per Table 8A of GSTR-09	5582555.00	5582555.00	11165110.00
2.	ITC from ISD table 4A (4)	0.00	0.00	0.00
3	ITC from imports table 4A (1) +4A (2)	0.00	0.00	0.00
4	Inward Supplies liability to reverse charge 4A (3) (other than 4A(1) & 4A(2))	0.00	0.00	0.00
5	ITC brought forward from previous FY to current FY, Table 8C of previous FY GSTR-09	0.00	0.00	0.00
6	ITC carried forward from present FY to subsequent FY, Table 8C of GSTR-09	0.00	0.00	0.00

OC 1144/23

7	Reversals in Table 4B of GSTR-3B	2627940.00	2627940.00	5255880.00
8	ITC Available for use in the same year (S.No 1+2+3+4+5-6-7)	2954615.00	2954615.00	5909230.00
9	ITC used in same year as per 4C of GSTR-3B	7875660.00	7875660.00	15751320.00
10	Net excess used (S.No 9-8)	4921045.00	4921045.00	9842090.00

Under declaration of Ineligible ITC:

Under Section 17(5) of the CGST 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	Total
1	2	3	4	5	6
1	Motor Vehicles	8702; 8703; 8711	83260.00	83260.00	166520.00

S.No	Issue	Table no. in GSTR-09	SGST	CGST	Total
1	2	3	4	5	6
A	Total ineligible ITC u/s 17(5)		83260.00	83260.00	166520.00
B	Ineligible ITC declared	7E or {Sum of 4D(1) of GSTR 3B of all months inFY} which ever is higher	0.00	0.00	0.00
C	Difference/excess ITC claimed	"If (SL.No A – Sl.NO B >0) then Lower of {SL.No A –Sl.NO B} or {(Sum of 4C of GSTR 3B of all monthsin current FY) – (13-12 of Previous FY GSTR-09) +(13-12 of current FY GSTR-09)}"	83260.00	83260.00	166520.00

From the above, the taxpayer is required to reverse the excess ITC claimed under Section 73 of the CGST Act, 2017 along with applicable interest under section 50 of the CGST Act, 2017.

Summary:

The total tax payable on account of these deficiencies after giving credit to the payments made in cash and ITC adjusted is arrived as follows:

TOTAL TAX PAYABLE SUMMARY				
Sl. No.	Issue	SGST	CGST	Total
1	2	3	4	5
1	Total Tax due	5004305.00	5004305.00	10008610.00
2	Interest	In terms of Section 50 of the CGST Act, 2017		
3	Penalty	In terms of Section 73 of the CGST Act, 2017		

(The detailed workings of the above in tabular form are attached as Annexure-B)

You are hereby advised to pay the **amount of tax as ascertained above in full along with applicable interests and penalties**, immediately. In case if you wish to file any submissions against the above, the same may be furnished within 7 days from the date of receipt of this letter in Part B of DRC 01A, failing which Show Cause Notice will be issued under Section 73/74 of the CGST Act, 2017.

Encl: As above.

आर- सत्यनारायण
20/12/23

(आर.सत्यनारायण)/(R.SATYANARAYANA)
सहायक आयुक्त/Assistant Commissioner
सिकंदराबाद मण्डल/ Secunderabad Division

Copy to:

1. Superintendent of Central Tax, Ramgopalpet-I Range, Secunderabad Division.