



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-COMMIRATE-

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

//By Speed Post//

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

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		
1	ITC in the year as per Table 8A of GSTR-09		4	5
2.	ITC from ISD table 4A (4)	5582555.00	5582555.00	11165110.00
3 :		0.00	0.00	0.00
-	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 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

0 C M4)23

Page 1 of 3

_	D		2627940.00	2627940.00	5255880.00
7	Reversals in Table 4B of GSTR-3B		2021040.00		
8	ITC Available for use in the same year (S.No	* *	2954615.00	2954615,00	5909230.00
9	ITC used in same year as per AC of GSTR-3B	₹,4	7875660.00	7875660.00	15751320.00
10	Net excess used (S.No 9-8)	1 % 6. (. 5)	4921045.00	4921045.00	9842090.00

Under declaration of Ineligible ITC: All O USE ID E Fraid in control sind to become a

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 De la de donal 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.

Resident Description of the Color of the Col

S.No	Commodity/Service	HSN/SAC code	SGST	CGST	Total
1	2	3	4	5	
1	villi bade Motor, Vehicles and i-had	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
Α	Total ineligible ITC u/s 17(5)	314	83260.00	83260.00	166520.00
В	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 – SI.NO B >0)" them Lower of {SL.No A –SI.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:

TO	OTAL TAX PAYABL	E SUMMARY			
Issue	SGST	CGST	Total		
2	3	4	5		
-			10000010.00		
Total Tax due	5004305.00		10008610.00		
Interest	In terms of Section 50 of the CGST Act, 2017				
	In terms of	In terms of Section 73 of the CGST Act, 2017			
	Issue 2 Total Tax due	Issue SGST 2 3 Total Tax due 5004305.00 Interest In terms of	2 3 4 Total Tax due 5004305.00 5004305.00 Interest In terms of Section 73 of the		

(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.

lies of command ion de services mouthoned terrain confined to curtain Encl: As above.

3412-24 challe 12120 recording the CPE in acretic over the vessel to As recording (आर.सत्यनारायण)/(R.SATYANARAYANA) सहायक आयुक्त/Assistant Commissioner

सिकंदराबाद मण्डल/ Secunderabad Division

"SI END MI SHIP SI

Differences save as the Color of the Color

1203. 76 20 420 Make Community Service Copy to: 1. Superintendent of Central Tax, Ramgopalpet-I Range, Secunderabad Division. 1 1500 il productive The Table

> an en constable nith, fillet allaun T TOUT OF TEVE

to-mileve. of 24 Mc To all IT ATT to DATE Tanta interditorralis

たで活り一個円 HERE Y'S OLD HURT

5 12 12 - Act. 1317

110 (2000)

The Conservation of the con-From the above, the exampler is reminently a very the of the OGST Ac, Colly story, with applicable interest new - see - see of the OGST Act 2C17.

12

The lotal dex payable to account of these sections is a pay a first of the lotal actions as remoided are bendieur ei bendreijker IV. Br. a cherre un rebend einemangen, enke

	1	British Carried Co.	1.
		and the second second	1.00
Jafol 527	l tan oil	Projects.	.oui
	8.		1
L MARKET STATE	F.304303.00	and AZT Is of	t and
Entra the Committee of the I	in accept st	teconodui	22
The Additional Telegraphy at	o activity	Ponedity	€