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

Reference No. - ZD3609230438550 Date - 30-09-2023

To

GSTIN/ID: 36ADBFS3288A2Z7
Name: SILVER OAK VILLAS LLP
Address : 5-4-187/3 AND 4, 2ND FLOOR, SOHAM MANSION, M.G ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

Tax Period : JUL 2017 - MAR 2018 F.Y.- 2017-2018

Act/ Rules Provisions - Under the Provisions of GST Act and Rules 2017

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

Summary of Show Cause Notice

(a) Brief Fact of the Case : RCM

(b) Grounds : Under the Provisions of GST Act and Rules 2017

(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	Tota
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	JUL 2017	MAR 2018	CGST	NA	7,065.00	0.00	0.00	0.00	0.00	7,06
2	0	0.00	JUL	MAR	SGST	NA	7,065.00	0.00	0.00	0.00	0.00	7,06

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			2017	2018								
Total							14,130.00	0.00	0.00	0.00	0.00	14

Show Cause Notice is attached.

Supporting documents attached by officer:

SIEGWERK INDIA PRIVATE LIM.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	17-10-2023
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

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M/S SIEGWERK INDIA PRIVATE LIM

GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

Show Cause Notice under Sec 73 of TGST Act 2017

DATE : 30.09.2023

Form DRC-01

DIN	RCM/36AAACG4845N1Z9/17-18
Office details : Designation of the Assessing Officer Unit Division	 ASSISTANT COMMISSIONER (ST) M.G.ROAD-S.D.ROAD CIRCLE BEGUMPET
Details of the Tax Payer Name GSTIN	 M/S SIEGWERK INDIA PRIVATE LIM 36AAACG4845N1Z9
Financial year	2017-18

You have filed annual return in GSTR-09 for the financial year 2017-18.

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.0

CGST Rs.7065

SGST Rs.7065

Total Rs.14130

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	0	0	0
CGST	7310	245	7065
SGST	7310	245	7065
Total	14620	490	14130

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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,

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OFFICE OF THE COMMISSIONER OF CENTRAL TAX (GST)
AUDIT-II COMMISSIONERATE, HYDERABAD
D.No.1-98/B/20 & 21, SANVI YAMUNA PRIDE, KRITHIKA LAYOUT, HI-TECH CITY, MADHAPUR, HYDERABAD-500081
E-Mail: group12circle1@gmail.com

C.NO. V/01/GST/81/2020-GR.12/CIR-I DATED: 12.01.2022
DIN: 2022015 6YC000000ED28

SHOW CAUSE NOTICE

Sub: - GST – Short/Nonpayment of GST and irregular Input Tax Credit (ITC) taken during the period from July, 2017 to March, 2019 in terms of the provisions of the CGST Act, 2017 by M/s. SILVER OAK VILLAS LLP, Secunderabad, GSTIN: 36ADBFS3288A2Z7– Issue of Show Cause Notice – Reg.

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M/s. SILVER OAK VILLAS LLP, 2nd Floor, U-22, 5-4-187/3 and 4, Soham Mansion, M.G. Road, Secunderabad-500 003, Telangana (hereinafter called "the taxpayer") are engaged in the business of supply of Construction of Residential Complex Service falling under SAC 995411 of GST Tariff of India and holders of GISTIN: 36ADBFS3288A2Z7 with effect from 09.08.2017. The taxpayer has filed GST Returns including Annual returns for the year 2017-18 (August, 2017 to March, 2018) and 2018-19.

Audit on the GST accounts of the taxpayer has been conducted by Group-12, Circle-I of Audit-II Commissionerate for the year 2017-18 & 2018- and following objections were raised vide the Final Audit Report No.707/2020-21-GST dated 11.06.2021.

1. **Short payment of GST on Construction Service during the period 2017-18 and 2018-19:**

During the course of Audit on verification of the GSTR-3B returns of the tax payer, it has been observed that the taxpayer has paid GST @ 12% on Construction of Residential Complex Service instead of @18% as detailed below:

2017-18										
Month	Taxable Value (Rs.)	GST paid @12%			GST payable @ 18%			Differential GST payable		
		CGST (Rs.)	SGST (Rs.)	Total GST paid (Rs.)	CGST (Rs.)	SGST (Rs.)	Total GST Payable (Rs.)	CGST (Rs.)	SGST (Rs.)	Total GST payable (Rs.)
Dec-17	1322250	79335	79335	158670	119003	119003	238005	39668	39668	79335
Feb-17	4300000	258000	258000	516000	387000	387000	774000	129000	129000	258000
Mar-18	2522500	151350	151350	302700	227025	227025	454050	75675	75675	151350
Total	8144750	488685	488685	977370	733028	733028	1466055	244343	244343	488685

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2018-19										
Month	Taxable Value	GST paid @12%			GST payable @ 18%			Differential GST payable		
		CGST	SGST	Total GST paid	CGST	SGST	Total GST	CGST	SGST	Total GST payable (Rs.)
Apr-18	2284000	137040	137040	274080	205560	205560	411120	68520	68520	137040
May-18	2040000	122400	122400	244800	183600	183600	367200	61200	61200	122400
Jun-18	1523000	91380	91380	182760	137070	137070	274140	45690	45690	91380
Aug-18	2113500	126810	126810	253620	190215	190215	380430	63405	63405	126810
Sep-18	10298438	617906	617906	1235813	926859	926859	1853719	308953	308953	617906
Oct-18	10448438	626906	626906	1253813	940359	940359	1880719	313453	313453	626906
Total	28707376	1722443	1722443	3444885	2583664	2583664	5167328	861221	861221	1722443

From the above table it is observed that the Tax payer short paid the GST of Rs. 22,11,128 / (CGST: Rs. 11,05,564/- + SGST: Rs. 11,05,564/-) by adopting wrong rate of GST @ 12% instead of 18% and thus contravening Sec. 39 of CGST Act, 2017 read with Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 as amended.

As per the GST Tariff heading the Construction of Residential Complex Services falls under Chapter Heading (SAC) 995411 and attracts 18% GST. Further, as Per Sl. No. 3 (1) of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 as amended, the GST rate prescribed for Construction of Residential Complex Service is 18%, which is re-produced here under:

Sl No	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
2	Section 5	Construction Services		
3	Heading 9954 (Construction services)	(i) Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	9	--

From the above it appears that the Tax payer is short paid GST to the tune of Rs. 22,11,128 /- (CGST: Rs. 11,05,564/- + SGST: Rs. 11,05,564/-) for the Financial year 2017-18 (July, 17 to March, 18) and F.Y. 2018-19 which is recoverable u/s 74 (1) of CGST Act, along with applicable interest and penalty.

2. Non-payment of GST under RCM on Brokerage/Commission paid to unregistered persons under Section 9(4) of CGST Act, 2017:

During the course of audit on scrutiny of GST Returns with Balance Sheet and Ledgers it is observed that the taxpayer has paid Brokerage /Commission to un-registered persons to the tune of Rs. 12,37,734/- during the period for the period 01.07.2017 to 12.10.2017 as per Section 9(4) of CGST Act, 2017 read with Notification No.8/2017-Central Tax (Rate) dated 28.06.2017. The GST Rs. 2,22,792/- is payable under RCM as detailed below:

Month	Value (Rs.)	CGST @9%	SGST @ 9%	Total GST payable (Rs.)
Jul-17	5500	495	495	990
Aug-17	30755	2768	2768	5536
Sep-17	1201479	108133	108133	216266
TOTAL	1237734	111396	111396	2,22,792

Tax liability vests on the taxpayer under RCM on purchases from un-registered dealers in terms of Section 9 (4) of the CGST Act, 2017, which prescribes as follows:

"9. Levy and collection. —

(4) [The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both"

Therefore, the amount of GST of Rs.2,22,792/-, along with applicable interest and penalty is recoverable from the taxpayer under Section 74 (1) of the CGST Act, 2017.

3. **Interest on delayed payment of GST (cash portion) due to delay in filing of GSTR-3B Return for the month of August, 2017:**

On verification of GSTR-3B Returns filed by the taxpayer, it is observed that there is a delay of 24 days in filing of GSTR-3B return for the month of August, 2017 in which GST of Rs. 77,000/- paid through cash. Thus there is a delay in cash payment of GST by 24 days on which interest @ 18% works out to Rs. 9,11/-, which is recoverable under Section 50 of the CGST Act, 2017.

Section 50. Interest on delayed payment of tax: -

(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails 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:

Rate of interest prescribed @18% for Sub-section (1) of section 50 of the CGST Act, 2017 vide Notification No.13/2017 – Central Tax, dated the 28th June, 2017

Therefore, the taxpayer is required to pay the interest of Rs.911/- under the provisions Section 50 of the CGST Act, 2017 and Penalty as applicable under the provisions of Section 125 (5) of the CGST Act, 2017.

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4. Short payment of GST as per the Turnover declared in GSTR-9/9C for the F.Y. 2017-18 and F.Y. 2018-19:

During course of Audit on verification of Annual Returns i.e. GSTR-9/9C, it is observed that the Turnover declared for the F.Y. 2017-18 is Rs. 13,38,80,112/- as per GSTR-9C and for the FY 2018-19 Rs. 17,11,97,264/- as per GSTR-9. Further on verification of GSTR-3B, it is noticed that there is a short of GST to the tune of Rs. 2,13,74,199/-, The details of short payment are shown as under:

Amt. (In Rs.)

F.Y	Turnover as per GSTR-9/9C	Taxable value i.e 2/3rd of Turnover	GST payable @ 18%			GST paid as per GSTR-3B			GST short paid		
			CGST	SGST	TOTAL GST	CGST	SGST	TOTAL GST	CGST	SGST	TOTAL GST
a	b	c	d	e	f	g	h	i	(d-g)	(e-h)	(f-i)
2017-18	133880112	89253408	8032807	8032807	16065613	488685	488685	977370	7544122	7544122	15088243
2018-19	171197264	114131509	10271836	10271836	20543672	7128858	7128858	14257716	3142978	3142978	6285956
TOTAL		203384917			36609285			15235086			21374199

As per the Para-2 of Notification No.11/2017-Central Tax (Rate) dated 28.06.2017, the taxable value for the Construction of Residential Complex Service is (CRCS) 2/3rd of Gross value received.

Para-2 of Notification No.11/2017-Central Tax (Rate) dated 28.06.2017 is reproduced hereunder:

2. In case of supply of service specified in column (3) of the entry at item (i) against serial no. 3 of the Table above, involving transfer of property in land or undivided share of land, as the case may be, the value of supply of service and goods portion in such supply shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land, as the case may be, and the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

Explanation. – For the purposes of paragraph 2, "total amount" means the sum total of, -

(a) consideration charged for aforesaid service; and

(b) amount charged for transfer of land or undivided share of land, as the case may be.

In view of the above, the taxpayer is liable to pay total Rs. 2,13,74,200/- (CGST: Rs.75,44,122/- & SGST: Rs. 75,44,122/-) for the F.Y. 2017-18 and CGST: Rs.31,42,978/- & SGST: Rs. 31,42,978/- for the F.Y. 2018-19 towards GST short paid as detailed in table above under Section 74 of CGST Act, 2017 along with applicable interest and penalty.

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5. **Non-payment of Interest on Irregular ITC of Rs. 45,73,392/- availed and reversed:**

During the audit, it is observed that excess ITC amount of Rs.45,73,392/- availed in the month of August, 2018 and reversed the same in September, 2018. The taxpayer has not paid the applicable interest on the same. The taxpayer is liable to pay interest @18% which works out Rs. 68,600/- on irregular ITC amount of Rs.45,73,392/- availed and reversed later as above. Therefore, the taxpayer is required to pay the same along with interest under Section 50 on irregular ITC availed along with penalty under section 125 (5) of the CGST Act, 2017.

Section 50. Interest on delayed payment of tax.-

(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails 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:

Rate of interest prescribed @18% for Sub-section (1) of section 50 of the CGST Act. 2017 vide Notification No.13/2017 – Central Tax, dated the 28th June, 2017

6. **Irregular ITC of Rs. 18,73,254/- availed for the F.Y. 2018-19 which is Difference between GSTR-3B vs GSTR-2A)**

During the course of audit, on comparison of ITC availed by the Tax payer in GSTR-3B with the ITC available in GSTR-2A it is observed that the Tax payer have availed excess ITC which is not reflected in GSTR-2A to the tune of Rs. 18,73,254/- (CGST Rs. 9,36,627/- + SGST Rs. 6,36,627/-) during the year 2018-19 which is recoverable u/s 74 (1) of CGST Act, 2017 along with interest and penalty. The details are as below:

Year	Description	IGST	CGST	SGST	TOTAL
2018-19	GSTR-3B-Returns ITC claimed	27869	10503593	10503593	21035055
2018-19	Dynamic data as per GSTR-2A Returns as on 10-12-2021	1143796	6939027	6939027	15021850
2018-19	Difference (Between Dynamic GSTR-2A with GSTR-3B Returns ITC claimed)	1115927	-3564566	-3564566	-7129132
2018-19	Reversed in GSTR-3B Return against Table-4B(2) in the month of Sept-2017	0	2627939	2627939	5255878
2018-19	Excess Claim in FY-2018-19	0	936627	936627	1873254

In terms of Section 16(2) of the CGST Act, 2017 stipulates conditions for availing ITC by the Registered person. Section 16(2) as existing during the material period is reproduced below:

(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,-

(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;

(b) he has received the goods or services or both.

Explanation.-For the purposes of this clause, it shall be deemed that the registered person has received the goods where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;

(c) subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply; and

(d) he has furnished the return under section 39:

As per Rule 36 which prescribes the documentary requirements and conditions for claiming input tax credit.-

(1) The input tax credit shall be availed by a registered person, including the Input Service Distributor, on the basis of any of the following documents, namely,-
(a) an invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31;
(b) an invoice issued in accordance with the provisions of clause (f) of sub-section (3) of section 31, subject to the payment of tax;
(c) a debit note issued by a supplier in accordance with the provisions of section 34; (d) a bill of entry or any similar document prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on imports;
(e) an Input Service Distributor invoice or Input Service Distributor credit note or any document issued by an Input Service Distributor in accordance with the provisions of sub-rule (1) of rule 54.
(2) Input tax credit shall be availed by a registered person only if all the applicable particulars as specified in the provisions of Chapter VI are contained in the said document, and the relevant information, as contained in the said document, is furnished in FORM GSTR-2 by such person

In view of the above provisions, it is seen that ITC can be availed by a registered taxpayer only if all applicable particulars specified in the Tax Invoice (under Chapter VI of the Rules, ibid) are furnished in the Form GSTR-2A of the taxpayer.

When the supplier files GSTR -1 Return in any particular month disclosing his sales, the corresponding details are captured in the GSTR – 2A of the recipient. Hence, the amount of ITC available as disclosed in Table 4A must match with tax details disclosed in Form GSTR - 2A. It is important to reconcile Form GSTR – 3B and Form GSTR – 2A. The excess Input Tax credit mentioned at para-(vi)(a) is not appearing in the GSTR 2 A of the Tax payer for the relevant period. Hence, it appears that the supplier of the recipient has not paid the tax to the Government to that extent of the amount not appearing in the GSTR 2A.

Hence, it appears that the tax-payer is not eligible for ITC of Rs.18,73,254/- (Rs.9,36,627/- of CGST, Rs9,36,627/- of SGST) and same is recoverable under Section 74 (1) of CGST Act along with applicable interest and penalty.

7. **Invocation of extended period alleging suppression of facts:**

The provisions for invoking extended period of limitation due to suppression etc., are prescribed under Section 74 (1), 74 (5) to 74 (7) of the CGST Act, 2017 as under:

> 74. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any willful-misstatement or suppression of facts. —
>
> (1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilized by reason of fraud, or any willful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilized input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty equivalent to the tax specified in the notice.
>
> (5) The person chargeable with tax may, before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50 and a penalty equivalent to fifteen per cent. of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.
>
> (6) The proper officer, on receipt of such information, shall not serve any notice under sub-section (1), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder.
>
> (7) Where the proper officer is of the opinion that the amount paid under sub-section (5) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.

8. **Factors for alleging the suppression etc., and consequential penalties:**

The above issues of non- payment Tax/non-reversal of ITC on the issues at Para-2(i) to 2(vi) came to light only during audit of the taxpayers' records by the Department. The subject issue was never intimated to Department nor sought for clarification from the Department. It is also observed that the taxpayer has not reflected such tax liability correctly in any of the statutory returns and further have filed the Annual Return GSTR-9 or GSTR-9C without taking cognizance of the RCM. While filing GSTR-9C for the year 2017-18 & 2018-19, the taxpayer has not discharged tax liability there being differences between actual turnover and the turnover reflected in the GST returns. Hence the Department was not in the knowledge of the subject issue prior to the conduct of Audit. This non-payment therefore appears to be a deliberate avoidance or evasion of tax on the part of the taxpayer.

Further, the taxpayer cannot claim ignorance in as much as they are operating under GST for nearly 4 years. Since the taxpayer has been registered with the department for many years, it can be reasonably assumed that they are well versed with the provisions of the law. In the regime of self-assessment under Section 59 of the CGST Act, 2017, greater responsibility and trust is placed on the taxpayer to correctly assess, pay and declare the tax liability. In doing so, it appears that they have suppressed these facts, which have seen the day of light only during verification of records by the Departmental officers. Whereas the taxpayer has agreed to the first three objections, but did not care to pay the amounts involved. Later, their letter dated 07.09.2021 wherein the taxpayer stated that they are not in agreement with the objections and invited a Show Cause Notice on the objections which they want to contend, is a clear mis-representation and mis-statement on the part of the taxpayer which is nothing but reflects their intention to evade GST.

All these actions/inactions indicate that the taxpayer has suppressed the facts with intent to evade the interest penalty as applicable. Therefore, this is a fit case for demanding the duty from the taxpayer by involving extended period in terms of Section 74(1) of the CGST Act, 2017 along with the applicable interest in terms of Section 50(1) of the CGST Act, 2017. Further, it appears that the taxpayer is liable for a penalty in terms of Section 74 (1) of the CGST Act, 2017.

9. In view of the foregoing M/s. SILVER OAK VILLAS LLP, 2nd Floor, U-22, 5-4-187/3 and 4, Soham Mansion, M.G. Road, Secunderabad-500 003, Telangana are hereby required to show cause to the Joint/ Additional Commissioner of Central Tax & GST, Secunderabad GST Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad within thirty (30) days of receipt of this notice as to why:

(i). An amount of Rs.22,11,128/- (Rupees Twenty Two Lakhs Eleven Thousand One Hundred and Twenty Eight only) (CGST: Rs.2,44,343/- + SGST: Rs.2,44,342/- totaling Rs.4,88,685/- for the year 2017-18 and CGST Rs. 8,61,221 + SGST Rs. 8,61,222/- Rs.17,22,443/- for the year 2018-19) towards GST short paid as explained in para 1 supra should not be demanded from the taxpayer under Section 74 (1) of the CGST Act, 2017;

(ii). An amount of Rs.2,22,792/- (Rupees Two Lakhs Twenty Two Thousand Seven Hundred and Ninety Two only) (CGST: Rs.1,11,396/- (+) SGST: Rs.1,11,396/-) towards GST short paid under RCM during the F.Y. 2017-18 as explained in para 2 supra should not be demanded under Section 74 (1) of the CGST Act, 2017 (iii). An amount of Rs.911/- (Rupees Nine Hundred and Eleven Only] towards Interest on delayed payment of GST as explained at para 3 supra should not be demanded in terms of Section 50 of the CGST Act, 2017;

(iv). An amount of Rs.2,13,74,199/-_(Rupees Two Crore Thirteen Lakhs Seventy Four Thousand One Hundred and Ninety Nine Only) (CGST: Rs.1,06,87,100/- (+) SGST: Rs. 1,06,87,100/-) towards GST short paid during the F.Y. 2017-18 and F.Y. 2018-19 as explained at para 4 supra should not be demanded from the taxpayer in terms of Section 74 (1) of the CGST Act, 2017;

(v). An amount of Rs. 68,600/- (Rupees Sixty Eight Thousand and Six Hundred Only towards the interest payable on irregularly availed ITC of Rs.45,73,392/- as explained at para 5 supra should not be demanded from them under Section 50 of the CGST Act, 2017;

(vi) An amount of Rs.18,73,254/-(CGST: Rs.9,36,627/-(+) SGST: Rs.9,36,627/-) as explained at para 6 supra, being the irregular ITC availed during the FY 2018-19 should not be demanded in terms of Section 74 (1) of the CGST Act, 2017;

(vii) Interest as applicable terms of Section 50 of the CGST Act, 2017 should not be demanded on the tax amounts proposed to demand at Sl.No.(i) (ii), (iv) and (vi) above;

(xvi). Penalty equal to amount demanded at Sl. No.(i) (ii), (iv) and (vi) above should not be imposed on the taxpayer in terms of Section 74 (1) of the CGST Act, 2017; However, the taxpayer has the option to pay the reduced penalty of 25% in terms of Section 74 (8) of the CGST Act, 2017 subject to the condition that *if the said tax along* with interest payable under section 50 within thirty days of issue of this notice;

(xiii). Penalty as applicable under Section 125 (5) of the CGST Act. 2017 should not be imposed on them on the proposed demands at Sl. No (iii) and (v) above;

10. The taxpayer is required to produce at the time of showing cause, all the evidence upon which they intend to rely in support of their defense in their written reply to the Show Cause Notice. They are further required to state in their written reply whether they wish to be heard in person before the case is adjudicated. If they do not reply to the Show Cause Notice within the stipulated period or if they do not indicate their wish for a personal hearing or if they do not appear when the case is posted for personal hearing, it would be construed that they do not have anything to state in their defense and the case will be decided based on the merits available on the records.

C.NO. V/01/GST/81/2020-GR.12/CIR-I

11. This Show Cause Notice is issued without prejudice to any other action that may be initiated or has already been initiated against the taxpayer under the CGST Act, 2017 or the Rules made thereunder or under any other law for the time being in force and enforceable in India.

12. Reliance for issue of this notice is based on the following (available with the taxpayer):

(i) Audited Financial Statements and Expenditure Ledgers for the period from 01.07.2017 to 31.03.2019;
(ii) GST Returns for the period from July, 2017 to March, 2019;
(iii) Annual Returns in Form GSTR-9 & GSTR-9C for the years 2017-18 filed by the taxpayer;

12/1/2022

ADDITIONAL COMMISSIONER
AUDIT-II COMMISSIONERATE.

To
M/s. SILVER OAK VILLAS LLP,
2nd Floor, U-22, 5-4-187/3 and 4,
Soham Mansion, M.G. Road,
Secunderabad-500 003, Telangana

Copy submitted to:

1) Joint/Additional Commissioner of Central Tax & GST, Secunderabad GST Commissionerate. GST Bhawan, L.B. Stadium Road, Hyderabad 500 003 (Adjudicating Authority).

2) The Assitant/ Deputy Commissioner of Central Tax, Secunderabad GST Division, Secunderabad GST Commissionerate, Salike Senate, D. No. 2-4-416 and 417, Ramgopalpet, Secunderbad- 500 003

3) The Superintendent of Central Tax, Ramgopalpet-III CGST Range, Secunderabad GST Division, Secunderabad GST Commissionerate, Salike Senate, D. No. 2-4-416 and 417, Ramgopalpet, Secunderbad- 500 003

4) Master copy / file copy / spare copy.

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Annexure - IV

F.No.V/01/GST/81/2019/Gr-12/Cir-I

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INWARD No. Date SECBAD MODI PROPERTIES PVT. LTD.

केंद्रीयकरआयुक्तकाकार्यालय :: लेखापरीक्षा-IIआयुक्तालय
OFFICE OF THE COMMISSIONER OF CENTRAL TAX
AUDIT-II COMMISSIONERATE
DOOR NO. 1-98/B, PLOT NOS. 20 &21 SANVI YAMUNA PRIDE:
KRITHIKA LAYOUT, MADHAPUR, HI-TECH CITY, HYDERABAD-500081

C.No. V/01/GST/81/2020-Gr.12/Cir-I
PIN NO. 202101564S000000EAA3

Date: 11.06.2021

अनुलग्नकANNEXURE – X

अंतिमलेखापरीक्षारिपोर्टसं. Final Audit Report No. 707 /2020-21-GST

Sub:- GST Audit on the accounts of M/s. SILVER OAK VILLAS LLP, 2ND Floor,5-4-187/3 and 4, Soham Mansion, M.G.Road, Secunderabad, Hyderabad Telangana-500003 covering the period from 07/2017 to 03/2019-Reg.

भाग– I Part – I

1.	करदाताकानामवपता Name & Address of the Taxpayer	M/s. SILVER OAK VILLAS LLP 2ND Floor,U-22, 5-4-187/3 and 4, Soham Mansion, M.G.Road, Secunderabad, Hyderabad Telangana-500003.
2.	मुख्यकार्यालय,क्षेत्रीय/शाखाकार्यालयआदि Head Office, Regional/Branch offices	-do-
3.	करदाताकीस्थिति Status of the taxpayer	Limited Liability Partnership
4.	अधिकारक्षेत्रआयुक्तालय/मण्डल/रेंज Jurisdictional Commissionerate / Division / Range	Secunderabad GST Commissionerate, Secunderabad GST Division, Ramgopalpet-III GST Range.
5.	दीगई/ प्राप्तकरयोग्यसेवाओंकेनाम(रिवर्सचार्जमकेनिज़्मकेअंतर्गतसेवा करकानगदभुगतान) Name of taxable Goods/Services provided / received (in case of payment of GST under reverse charge mechanism)	Construction of Residential Complex Service (HSN 9954).
6.	GST Reg. No.	36ADBFS3288A2Z7
7.	अंतिमलेखापरीक्षाकीतिथि Date of last audit	First Audit.
8.	अवधिजिसकेलिएवर्तमानलेखापरीक्षाकीगई Period for which current Audit undertaken	July 2017 to March 2019
9.	लेखापरीक्षाकीतारीखें Dates on which audit undertaken	19.02.2021, 20.02.2021 and 22.02.2021
10.	लेखापरीक्षकोंकेनाम Names of the Auditors	सर्वश्रीS/Shri 1. D.Subhash, AC(Insitu), 2. K.Santhi Sekhar, AC (Insitu) 3. Manoj Kumar Verma, Inspector
11.	Total amount detected	Rs.1,24,12,525 /- + Int + Penalty

F.No.V/01/GST/81/2019/Gr-12/Cir-I

लेखापरीक्षाकेपरिणामकासारांश /SUMMARY OF AUDIT RESULTS

[लेखापरीक्षाकेदौरानचिन्हितमहत्वपूर्णवठोसगैरअनुपालनामामलोंकीरूपरेखाप्रदानकरें]
[PROVIDE AN OUTLINE OF IMPORTANT AND MATERIAL NON-COMPLIANCE ISSUES IDENTIFIED DURING THE AUDIT]
महत्वपूर्णवठोसगैरअनुपालनाकेचिन्हितकिएगएमामलेऔरउनपरकरदातोंकीप्रतिक्रियानिम्नसारणीमेंदीगईहै।

The important and material non-compliance issues identified and reaction of the tax payer is indicated in the table given below: -

ऑडिटपैरा नं. Audit Para No.	आपत्तियोंकासार Gist of objections Attested write-up/workings may be enclosed if warranted	राजस्वआलिप्तता,यदिकोई(रु.में)Revenue Implications, If any (in Rs.)	करदाताकीसहमतिहाँ/नहीं,यदिअसहमतिका कोईकारणनहोतो Tax payer's Agreement Yes/No, If no reasons for Disagreement	विभागकानिष्कर्षकारणसहित Department's conclusion with reasons; MMC date & decision
1	Short payment of GST during the period 2017-18 and 2018-19	Rs.22,11,128/- (CGST.11,05,564/- +SGST Rs. 11,05,564/-) + Interest and Penalty	Yes	Admitted in the MMCM held on 09.03.2021
2	Non payment of GST under RCM on Brokerage/ Commission paid to Un-Registered persons.	Rs.2,22,792/- (CGST.111,396/-+SGST Rs. 111,396/-) + Interest and Penalty	Yes	Admitted in the MMCM held on 09.03.2021
3	Interest of Rs.911/- on delayed filing of GSTR-3B Return for the month Aug,2017	Interest amount Rs.911/- along with penalty under Section 125(5) of CGST Act,2017.	Yes	Admitted in the MMCM held on 09.03.2021
4.	Short payment of GST in F.Y 2017-18 and 2018-19	GST Rs.91,71,104/- (CGST 45,85,552 + SGST 45,85,552)	No	Admitted in the MMCM held on 09.04.2021
5.	Irregular ITC availed and reversed	Interest amount of Rs.68,600/-	No	Admitted in the MMCM held on 09.04.2021
6.	Irregular credit taken in the month of Sept,2018	CGST Rs.8,06,590/- (CGST 4,03,295 +sgst 4,03,295)	No	Admitted in the MMCM held on 09.04.2021

Para-1: Short payment of GST during the period 2017-18 and 2018-19 (Total short paid Rs.22,11,128/-:

During the course of verification of the records of M/s. SILVER OAK VILLAS LLP, it has been observed that the assessee has paid GST @ 12% instead of 18% as detailed below:

2017-18

Month	Taxable value (Rs)	GST Paid @12%		Total GST Paid (Rs)	GST Payable @18%		Total GST Payable (Rs)	Short Paid (Rs)
		CGST	SGST		CGST	SGST		
Dec, 17	1322250	79335	79335	158670	119003	119003	238005	79335
Feb, 17	4300000	258000	258000	516000	387000	387000	774000	258000
March, 17	2522500	151350	151350	302700	227025	227025	454050	151350

2018-19

Month	Taxable value (Rs)	GST Paid @12% CGST	SGST	Total GST Paid (Rs)	GST Payable @18% CGST	SGST	Total GST Payable (Rs)	Short Paid (Rs)
April,18	2284000	137040	137040	274080	205560	205560	411120	137040
May,18	2040000	122400	122400	244800	183600	183600	367200	122400
June,18	1523000	91380	91380	182760	137070	137070	274140	91380
Aug,18	2113500	126810	126810	253620	190215	190215	380430	126810
Sept,18	10298438	617906	617906	1235813	926859	926859	1853719	617906
Oct,18	10448438	626906	626906	1253813	940359	940359	1880719	626906
				3444885			5167328	1722443

Therefore, the assessee was advised to pay the short paid GST of Rs.22,11,128/- (in 2017-18 Rs.4,88,685/- and Rs.17,22,443/- in 2018-19) along with applicable interest under Section 50 of the CGST Act,2017 and applicable penalty in terms of Section 74(5) of the CGST Act,2017.

On being pointed out, the Tax Payer accepted the audit objection and sought time for payment.

Decision taken in the MMCM: Para was admitted in the Monthly Monitoring Committee Meeting for the month of Feb'2021 held on 09.03.2021 and directed the SAG to recover the above Tax or issue SCN.

Para 2: Non payment of GST under RCM on Brokerage/Commission paid to Un registered persons (Rs.2,22,792/-):

During the course of audit on scrutiny of GST Returns with Balance sheet and Ledgers it is observed that you have not discharged of Rs.2,22,792/- on payment made to un-registered persons under RCM for the period 01.07.2017 to 12.10.2017 as per Notification No.8/2017- Central Tax Rate Dt.28.06.2017.The details are as under:

Month	Value(Rs)	CGST @9%	SGST @9%	Total GST Payable (Rs)
July,17	5500	495	495	990
Aug,17	30755	2768	2768	5536
Sept,17	1201479	108133	108133	216266
				222792

Therefore,. the assessee was advised to pay of Rs.2,22,792/- along with applicable interest under Section 50 of the CGST Act,2017 and applicable penalty in terms of Section 74(5) of the CGST Act,2017.

On being pointed out, the Tax Payer accepted the audit objection and sought time for payment.

Decision taken in the MMCM: Para was admitted in the Monthly Monitoring Committee Meeting for the month of Feb'2021 held on 09.03.2021 and directed the SAG to recover the above Tax or issue SCN.

Para-3: Interest for Rs. 911/- on delayed filing of GSTR-3B Returns for the month August-2017:

On Verification of GSTR-3B Returns filed by the party, it is observed that delay in filing of GSTR-3B returns for the month August-2017 and the same is detailed hereunder:

MONTH	Cash paid(Rs)	DUE DATE	FILED DATE	DELAY	INTEREST @18%
Aug,17	77000	20/09/2017	24/10/2017	24	911

Therefore, the assessee was advised to pay the interest amount of Rs.911/- along with applicable penalty under Section 125(5) of CGST Act,2017.

On being pointed out, the Tax Payer accepted the audit objection and sought time for payment.

Decision taken in the MMCM: Para was admitted in the Monthly Monitoring Committee Meeting for the month of Feb'2021 held on 09.03.2021 and directed the SAG to recover the above Tax or issue SCN.

Para 4: Short payment of GST in F.Y 2017-18 and 2018-19:

On Verification of P&L account and GSTR-3B returns, it is observed that there is a short payment of Rs.91,71,104/- in the F.Ys 2017-18 and 2018-19. The details are hereunder:

(Rupees)

Turnover in 2017-18 as per GSTR-9C	13,38,80,112
Turnover in 2018-19 as per GSTR-9C	17,11,97,264
Total Turnover in 2017-18 and 2018-19	30,50,77,376
2/3 of the Total Turnover for the two years	20,33,84,917
Tax to be paid on Rs.20,33,84,917/- @12%	2,44,06,190
Tax already paid in 2017-18 and 2018-19	1,52,35,086
Differential Tax to be paid	91,71,104

In view of the above, the taxpayer is liable to pay the GST amount of Rs.91,71,104/- (CGST Rs.45,85,552/- + SGST Rs.45,85,552/-) along with applicable interest and penalty.

The assessee not yet furnished reply.

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Decision taken in the MMCM: Para was admitted in the Monthly Monitoring Committee Meeting for the month of March'2021 held on 09.04.2021 and directed the SAG to recover the above Tax or issue SCN.

Para 5 : Irregular credit availed and reversed:

During the audit, it is observed that excess ITC amount of Rs,45,73,392/- availed in the month of Aug,2018 an reversed the same in September,2018. The taxpayer has not paid the applicable interest on the same.. The taxpayer is liable to pay interest.@18% i.e., Rs.68,600/- on ITC reversal amount of Rs.45,73,392/- .

The assessee not yet furnished reply.

Decision taken in the MMCM: Para was admitted in the Monthly Monitoring Committee Meeting for the month of March'2021 held on 09.04.2021 and directed the SAG to recover the above Tax or issue SCN.

Para 6 : Irregular credit taken in the month of Sept,2018:

During the audit, it is observed that excess ITC amount of Rs,8,06,590/- (CGST Rs.4,03,295/- + SGST Rs.4,03,295/-) availed in the month of Sept,2018. As per the purchase Register available ITC is Rs.16,26,956/- (CGST Rs.8,13,478 + SGST Rs.8,13,478/-), whereas ITC taken Rs.24,33,546/- (CGST Rs.12,16,773/- + SGST Rs.12,16,773/-). The taxpayer is liable to reverse the irregular ITC availed Rs.8.06,590/- along with applicable interest.

The assessee not yet furnished reply.

Decision taken in the MMCM: Para was admitted in the Monthly Monitoring Committee Meeting for the month of March'2021 held on 09.04.2021 and directed the SAG to recover the above Tax or issue SCN.

रविंद्र लाल जैसवाल
11.06.2021
(RAVINDRA LAL JAISWAL)
ASSISTANT COMMISSIONER
CIRCLE – I

To,
M/s. SILVER OAK VILLAS LLP 2ND Floor,U-22, 5-4-187/3 and 4,
Soham Mansion, M.G.Road, Secunderabad, Hyderabad
Telangana-500003.

1. The Commissioner of Central Tax & Customs, Secunderabad Commissionerate, Hyderabad.
2. The Additional Director General Audit, Central Tax and Customs, Hyderabad.

Copy to:
1) The Deputy/Assistant Commissioner of Central Tax, (MIS), Audit-II Commissionerate.
2) The Deputy/Assistant Commissioner of Central Tax, Secunderabad GST Division, Secunderabad Commissionerate.
3) The Superintendent of Central Tax, Ramgopalpet Range-III, Secunderabad GST Division, Secunderabad GST Commissionerate.

Form GSTR-9

[See rule 80]

Annual Return

1. Financial Year	2017-18
2. GSTIN	36ADBFS3288A2Z7
3(a). Legal name of the registered person	SILVER OAK VILLAS LLP
3(b). Trade name, if any	SILVER OAK VILLAS LLP
3(c). ARN	AA3603181294363
3(d). Date of Filing	09-11-2019

Pt. II	Details of Outward and inward supplies made during the financial year					
Sr.No	Nature of Supplies	Taxable Value(₹)	(Amount in ₹ in all tables)			
			Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
A	Supplies made to un-registered persons (B2C)	54,29,833.00	4,88,685.00	4,88,685.00	0.00	0.00
B	Supplies made to registered persons (B2B)	0.00	0.00	0.00	0.00	0.00
C	Zero rated supply (Export) on payment of tax (Except supplies to SEZs)	0.00			0.00	0.00
D	Supplies to SEZs on payment of tax	0.00			0.00	0.00
E	Deemed Exports	0.00	0.00	0.00	0.00	0.00
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	0.00	0.00	0.00	0.00	0.00
G	Inward supplies on which tax is to be paid on the reverse	6,34,720.00	38,501.00	38,501.00	0.00	0.00

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	charge basis					
H	Sub-total (A to G above)	60,64,553.00	5,27,186.00	5,27,186.00	0.00	0.00
I	Credit notes issued in respect of transactions specified in (B) to (E) above (-)	0.00	0.00	0.00	0.00	0.00
J	Debit notes issued in respect of transactions specified in (B) to (E) above (+)	0.00	0.00	0.00	0.00	0.00
K	Supplies / tax declared through Amendments (+)	0.00	0.00	0.00	0.00	0.00
L	Supplies / tax reduced through Amendments (-)	0.00	0.00	0.00	0.00	0.00
M	Sub total (I to L above)	0.00	0.00	0.00	0.00	0.00
N	Supplies and advances on which tax is to be paid (H + M) above	60,64,553.00	5,27,186.00	5,27,186.00	0.00	0.00

Pt. II	Details of Outward and inward supplies made during the financial year					
			(Amount in ₹ in all tables)			
Sr.No	Nature of Supplies	Taxable Value(₹)	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5	6
5	Details of Outward supplies made during the financial year on which tax is not payable					
A	Zero rated supply (Export) without payment of tax	0.00				
B	Supply to SEZs without payment of tax	0.00				
C	Supplies on which tax is to be paid by the recipient on reverse charge	0.00				
D	Exempted	4,395.02				
E	Nil Rated	0.00				
F	Non-GST supply (includes 'no supply')	10,93,07,666.00				
G	Sub total (A to F above)	10,93,12,061.02				
H	Credit Notes issued in respect of transactions specified	0.00				

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	in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)	0.00				
J	Supplies declared through Amendments (+)	0.00				
K	Supplies reduced through Amendments (-)	0.00				
L	Sub-Total (H to K above)	0.00				
M	Turnover on which tax is not to be paid (G + L above)	10,93,12,061.02				
N	Total Turnover (including advances) (4N + 5M - 4G above)	11,47,41,894.02	4,88,685.00	4,88,685.00	0.00	0.00

Pt. III	Details of ITC for the financial year					
Sr.No	Description	Type	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5	6
6	Details of ITC availed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		20,43,062.00	20,43,062.00	27,869.00	0.00
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	10,40,587.00	10,40,587.00	27,300.00	0
		Capital Goods	0	0	0	0
		Input Services	9,63,974.00	9,63,974.00	0	0
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	38,501.00	38,501.00	0	0
		Capital Goods	0	0	0	0
		Input Services	0	0	0	0

D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	0	0	0	0
		Capital Goods	0	0	0	0
		Input Services	0	0	0	0
E	Import of goods (including supplies from SEZs)	Inputs			0	0
		Capital Goods			0	0
F	Import of services (excluding inward supplies from SEZs)				0.00	0.00
G	Input Tax credit received from ISD		0.00	0.00	0.00	0.00
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act		0.00	0.00	0.00	0.00
I	Sub-total (B to H above)		20,43,062.00	20,43,062.00	27,300.00	0.00
J	Difference (I - A above)		0.00	0.00	-569.00	0.00
K	Transition Credit through TRAN-1 (including revisions if any)		0.00	0.00		
L	Transition Credit through TRAN-2		0.00	0.00		
M	Any other ITC availed but not specified above		0.00	0.00	0.00	0.00
N	Sub-total (K to M above)		0.00	0.00	0.00	0.00
O	Total ITC availed (I + N above)		20,43,062.00	20,43,062.00	27,300.00	0.00

Pt. III	Details of ITC for the financial year				
Sr.No	Description	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5
7	Details of ITC Reversed and Ineligible ITC for the financial year				
A	As per Rule 37	0.00	0.00	0.00	0.00
B	As per Rule 39	0.00	0.00	0.00	0.00
C	As per Rule 42	0.00	0.00	0.00	0.00

D	As per Rule 43	0.00	0.00	0.00	0.00
E	As per section 17(5)	0.00	0.00	0.00	0.00
F	Reversal of TRAN-1 credit	0.00	0.00		
G	Reversal of TRAN-2 credit	0.00	0.00		
H1	Other reversals (pl. specify)	0.00	0.00	0.00	0.00
I	Total ITC Reversed (Sum of A to H above)	0.00	0.00	0.00	0.00
J	Net ITC Available for Utilization (6O - 7I)	20,43,062.00	20,43,062.00	27,300.00	0.00

Pt. III	Details of ITC for the financial year				
Sr.No	Details	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5
8	Other ITC related information				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	21,93,162.45	21,93,162.45	0.00	0.00
B	ITC as per sum total of 6(B) and 6(H) above	20,04,561.00	20,04,561.00	27,300.00	0.00
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year upto specified period	3,96,221.00	3,96,221.00	0.00	0.00
D	Difference [A-(B+C)]	-2,07,619.55	-2,07,619.55	-27,300.00	0.00
E	ITC available but not availed	0.00	0.00	0.00	0.00
F	ITC available but ineligible	0.00	0.00	0.00	0.00
G	IGST paid on import of goods (including supplies from SEZ)	0.00	0.00	0.00	0.00
H	IGST credit availed on import of goods (as per 6(E) above)	0.00	0.00	0.00	0.00
I	Difference (G-H)	0.00	0.00	0.00	0.00
J	ITC available but not availed on import of goods (Equal to I)	0.00	0.00	0.00	0.00
K	Total ITC to be lapsed in current financial year (E + F + J)	0.00	0.00	0.00	0.00

Pt. IV	Details of tax paid as declared in returns filed during the financial year						
9	Description	Tax Payable (₹)	Paid Through Cash (₹)	Paid Through ITC (₹)			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
A	Integrated Tax	0.00	0.00	0.00	0.00	0.00	
B	Central Tax	5,27,186.00	38,501.00	4,88,685.00		0.00	
C	State/UT Tax	5,27,186.00	38,501.00		4,88,685.00	0.00	
D	Cess	0.00	0.00				0.00
E	Interest	0.00	0.00				
F	Late Fees	1,780.00	1,780.00				
G	Penalty	0.00	0.00				
H	Other	0.00	0.00				

Pt. V	Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period					
Sr.No.	Description	Taxable Value(₹)	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)	0.00	0.00	0.00	0.00	0.00
11	Supplies / tax reduced through Amendments (-) (net of credit notes)	0.00	0.00	0.00	0.00	0.00
12	Reversal of ITC availed during previous financial year		0.00	0.00	569.00	0.00
13	ITC availed for the previous financial year		3,20,747.00	3,20,747.00	0.00	0.00
	Total turnover(5N + 10 - 11)	11,47,41,894.02	4,88,685.00	4,88,685.00	0.00	0.00

Pt. V	Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period