

**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT**

**SUMMARY OF ORDER PROCEEDINGS
for the financial year 2019-20 under GST ACT, 2017
[under Sec. 73 of TGST & CGST Act 2017]**

DRC-07

Reference No. 36ABPFA0002Q1ZD/R1 vs 3B

Date: 28-08-2024

To
M/S. AEDIS DEVELOPERS LLP
GSTIN: 36ABPFA0002Q1ZD
2nd Floor, 5 4 187 3 and 4, Soham Mansion, M G Road, Secunderabad-500003

Sub:	GST Act 2017- Discrepancies noticed in GSTR-3B Vs GSTR-1 returns - resulting in short payment / non payment of output tax them - Show cause notice issued- Objections called for - Reply not filed - Orders passed - Reg.
Ref	SCN ARN No: AD360221012892G, Date: 15.02.2021

M/s. AEDIS DEVELOPERS LLP, bearing GSTIN: 36ABPFA0002Q1ZD shall take notice that, on scrutiny of the returns filed by them, the following discrepancies resulting in short payment / non payment of output tax. Therefore you may pay this tax immediately; or

S.No.	Itc	Tax Period	SGST	CGST	IGST	Total
1	2	3	4a	4b	4c	5
1	R1 Vs 3B	Apr. 2019 - Mar. 2020	20705	20705	0	41410
	Total		20705	20705	0	41410

Net tax payable as per GST act is 41410

The details of the same are as detailed below:

R1 Vs 3B for Apr, 2019 - Mar, 2020

Examination of returns filed by you has revealed that, the value of taxable supplies is greater in GSTR -1 than the outward supply values declared in GSTR 3B. The month wise details are as follows :

Details of R1 Vs 3B (F.Y. : Apr, 2019 - Mar, 2020)										
		Liability in R1			Liability in 3B			Difference		
S.No.	Month	SGST	CGST	IGST	SGST	CGST	IGST	SGST	CGST	IGST
1	2	3a	3b	3c	4a	4b	4c	5a	5b	5c
1	Jul. 2019	0	0	0	0	0	0	0	0	0
2	Aug. 2019	35000	35000	0	35000	35000	0	0	0	0
3	Sep. 2019	10000	10000	0	10000	10000	0	0	0	0
4	Oct. 2019	25275	25275	0	25275	25275	0	0	0	0
5	Nov. 2019	40950	40950	0	40950	40950	0	0	0	0
6	Dec. 2019	1125	1125	0	1	1	0	1124	1124	0
7	Jan. 2020	2490	2490	0	937	937	0	1553	1553	0
8	Feb. 2020	1125	1125	0	1	1	0	1124	1124	0
9	Mar. 2020	16905	16905	0	1	1	0	16904	16904	0
	Total	132870	132870	0	112165	112165	0	20705	20705	0

SGST Tax = (SGST Liability in R1 - SGST Liability in 3B - DRC03 amount as per record)
= 132870 - 112165 - 0
= 20705

Accordingly a Show cause notice was issued on 15-02-2021 duly inviting their objections if any, along with the supporting documents for allowing necessary relief. In response the taxpayer have filed written objection through GST DRC-06 dt.05.03.2021 through common portal wherein while ventilating and also relying on notification no.3/2019-central tax (Rate, 3/2019-IGST (rate) dt.29.03.2019, GST liability was supposed to be paid @1% (CSGST-0.5% and SGST - 0.5%) instead it has been wrongly paid at 5% (SGST - 2.5% and SGST - 2.5%) in FY 2019-20. As the tax were paid excess in GSTR-3B when compared to GSTR-1, same is adjusted in remaining period, by declaring no output. The taxpayer has been pasted common portal comparison statement of GSTR-1 Vs GST-3B for reference.

The reply has been examined in a legal manner is hereby rejected for the reason without any documentary evidence in support of their claim for allowing necessary relief will not be permissible under the proviso laid down under Act. Thus, the proposed demand in Form GSTR-01 is hereby confirmed along with penalty.

S.No	Issue	IGST	CGST	SGST
(1)	(2)	(3)	(4)	(5)
1	R1 Vs 3B (Total tax due as above)	0.00	20705.00	20705.00
	Interest	0.00	20166.00	20166.00
	Penalty	0.00	10000.00	10000.00
	TOTAL	0.00	50871.00	50871.00

The Total due determined by the Assessing authority is Tax of CGST: Rs. 20705.00 and SGST: Rs. 20705.00; Interest of CGST: Rs. 20166.00 and SGST: Rs. 20166.00; and Penalty of CGST: Rs.10000.00 and SGST: Rs.10000.00. You are hereby directed to make the payment within (30) days of issue of this order, failing which proceedings shall be initiated against you to recover the outstanding dues.

(Digitally signed in DRC-07 of GSTN)
B. UPENDER REDDY
Assistant Commissioner (ST),
M.G.Road-S.D.Road Circle,
Begumpet Division, Hyderabad.

**BOPPIDI
UPENDER
REDDY**
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BOPPIDI UPENDER
REDDY
Date: 2024.08.28
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Office of : Assistant Commissioner
Jurisdiction : M.G.ROAD - S.D.ROAD:Begumpet:Telangana, State/UT : Telangana

Reference No. : ZD360824124921B

Date : 28/08/2024

To

GSTIN/ID : 36ABPFA0002Q1ZD

Name : AEDIS DEVELOPERS LLP

Address : 5 4 187 3 AND 4, 2ND FLOOR, SOHAM MANSION, M G ROAD, SECUNDERABAD, Hyderabad, Telangana, 500003

SCN/Statement Reference No. : ZD3602210101563

Date : 15/02/2021

Tax Period : APR 2019 - MAR 2020

F.Y. : 2019-2020

Act/ Rules Provisions :	
GST ACT	

Order under section 73

A show cause notice/statement referred to above was issued to you u/s 73 of the Act for reasons stated therein. Since, no payment has been made within 30 days of the issue of the notice by you; therefore, on the basis of documents available with the department and information furnished by you, if any, demand is created for the reasons and other details attached in annexure

Please note that interest, if any, has been levied up to the date of issue of the order. While making payment, interest for the intervening period between date of order and date of payment, shall also be worked out and paid along with the dues stated in the order.

In case any refund is arising as per the above order, please claim the same by filing application in the prescribed form.

Demand Details :-

(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 2019	MAR 2020	CGST	NA	20,705.00	20,166.00	10,000.00	0.00	0.00	50,871.00
2	0	0.00	APR 2019	MAR 2020	SGST	NA	20,705.00	20,166.00	10,000.00	0.00	0.00	50,871.00
Total							41,410.00	40,332.00	20,000.00	0.00	0.00	1,01,742.00

You are hereby directed to make the payment by 28/09/2024 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name : UPENDER REDDY BOPPIDI

Designation : Assistant Commissioner

Jurisdiction : M.G.ROAD -

S.D.ROAD: Begumpet:Telangana

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FORM GST DRC - 07
[See rule 142(5)]
Summary of the order

Reference No. : ZD360824124921B

Date : 28/08/2024

1. Tax Period :- APR 2019 - MAR 2020

2. Issues involved :- Reconciliation of GSTR-01 with GSTR-3B

3. Description of goods / services :-

Sr. No	HSN	Description
-	-	-

4. Details of demand :-

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 2019	MAR 2020	CGST	NA	20,705.00	20,166.00	10,000.00	0.00	0.00	50,871.00
2	0	0.00	APR 2019	MAR 2020	SGST	NA	20,705.00	20,166.00	10,000.00	0.00	0.00	50,871.00
Total							41,410.00	40,332.00	20,000.00	0.00	0.00	1,01,742.00

You are hereby directed to make the payment by 28/09/2024 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name :

UPENDER REDDY BOPPIDI

Designation :

Assistant Commissioner

Jurisdiction :

M.G.ROAD -

S.D.ROAD:Begumpet:Telangana

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Dr