

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

Reference No. - ZD360124043259I

Date - 31-01-2024

To

GSTIN/ID: 36AAHFB7046A1ZT

Name: B & C ESTATES

Address : 5-4-187/3 and 4, 2nd floor, soham mansion, mg road, secunderabad, Rangareddy, Telangana, 500003

Tax Period : APR 2018 - MAR 2019

F.Y.- 2018-2019

Act/ Rules Provisions - Section 73 under gst act 2017

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

Summary of Show Cause Notice

(a) Brief Fact of the Case : Liability against discrepancies in GSTR - 9C

(b) Grounds : Section 73 under gst act 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	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2018	MAR 2019	CGST	NA	7,40,047.00	3,33,021.00	74,004.00	0.00	0.00	11,47,072.00
2	0	0.00	APR	MAR	SGST	NA	7,40,047.00	3,33,021.00	74,004.00	0.00	0.00	11,47,072.00

			2018	2019								
Total							14,80,094.00	6,66,042.00	1,48,008.00	0.00	0.00	22,94,144.00

Show Cause Notice is attached.

Supporting documents attached by officer:

B & C Estates.pdf : DRC

Details of personal hearing and due date to file reply:

Sr. No.	Description	Particulars
1	Date by which reply has to be submitted	29-02-2024
2	Date of personal hearing	NA
3	Time of personal hearing	NA
4	Venue where personal hearing will be held	NA

Signature

Name: Sivarami Reddy Parvatham

Designation: Assistant Commissioner

Jurisdiction: BEGUMPET 2: Begumpet: Telangana

**Government of Telangana
Commercial Taxes Department**

Office of the
Assistant Commissioner (ST)
Begumpet – 2 Circle
5th Floor, Pavani Prestige
Ameerpet, Hyderabad
Dt: 30.01.2024

ANNUXURE TO GST DRC-01

Sub:	GST Act 2017- B & C ESTATES - Examination of returns filed –Certain discrepancies on Turnover/Taxes –Issue of Show cause notice - Objections called for.
Ref	Monthly return data available with this office

B & C ESTATES is a registered tax payer with GSTIN: 36AAHFB7046A1ZT. Due to the re-organization of the Commercial Taxes Department in the month of August. 2023, the case is transferred to the AC(ST), Begumpet- 2 Circle, Begumpet division.

This is to inform that on scrutiny/ verification of varies returns GSTR-1 , GSTR3B, GSTR-9 and GSR-9C filed by you, for the year 2018-19 certain discrepancy/discrepancies as detailed below have been observed.

At Table9 of the 9C filed by them, the assessee has declared an un-reconciled turnover/tax of Rs. 1480095

The Reasons given by them in the Table10 are following :

1) Liability is relating to reversal of ITC and the accounting entries were not passed

The Justification given by them for the unreconciled turnover /tax not valid for the following reasons :

Please produce proper evidence (This is the reason entered by the processing authority in the computation Statement from GSTR-9C.

The tax payer not furnished any valid reasons / reply not correct (This is the reason entered by the processing authority in the computation Statement from GSTR-9C).

SL No	Act	Tax	Interest	Penalty	Total
1	SGST	740047	333021	74004	1147072
2	CGST	740047	333021	74004	1147072
3	IGST	0	0	0	0
4	CESS	0	0	0	0

Therefore, it is proposed to assess B & C ESTATES, GSTIN 36AAHFB7046A1ZT for the net tax, interest and penalty payable as above under Section 73 of the SGST/CGST Act. Further, Section 20 of the IGST Act prescribes that, subject to the provisions of this Act and the rules made there under, the provisions of the Central Goods and Services Tax Act

relating to supply, payment of tax, inspection and demand and levy, collection of tax, penalty, interest etc. are shall, mutatis mutandis, apply, so far as may be, in relation to integrated tax as they apply in relation to central tax as if they are enacted under this Act.

The registered tax payer may therefore pay the tax along interest in DRC-03. However, if the registered tax payer is not agreeing with proposals in this notice they may file their objection in the DRC-06 within (30) days from the date of receipt of this notice, failing which orders as deemed fit will be passed without any further correspondence in the matter.

The tax payer is requested to avail personal hearing in this regard during office hours within the aforesaid time of (30) days from the date of receipt of this notice in the chambers of the undersigned.

They are informed that no penalty is liveable on the tax paid within (30) days from the date of receipt of this show cause notice and any payment made after (30) days of receipt of notice would attract a penalty at a rate of 10% of the tax determined or Rs.10,000 penalty whichever is higher under Section 122 of the CGST/SGST Act.

The reply with documentary evidence by the tax payer will be considered based on the merits of the case.

Sd/-
Assistant Commissioner (ST)
Begumpet – 2 Circle, Hyd

To
B & C ESTATES
GSTIN 36AAHFB7046A1ZT