

**GOVERNMENT OF TELANGANA
COMMERCIAL TAX DEPARTMENT**

Attachment to Show Cause Notice in Form DRC-01

DIN	GST/36AERPK6958C1Z2/18
Office details Designation of the assessing officer Unit Division	ASSISTANT COMMISSIONER (ST) RAMGOPALPET-RANIGUNJ BEGUMPET
Details of the Tax payer Name Legal Name GSTIN	Rajesh Kumar Jayanthilal Kadakia RAJESH KUMAR JAYANTILAL KADAKIA 36AERPK6958C1Z2
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 this return under various heads and also the information furnished in TRAN-1, GSTR-01, GSTR-2A, 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. The summary of under declared tax is as follows:

SGST Rs.**65047.92**
CGST Rs.**65047.92**
Total Rs.**130095.84**

The details of the above tax liability are as follows:

1. Net tax under declared due to non-reconciliation of turnovers in other returns and E-way bill information:

In addition to the above under declared turnovers with respect to GSTR-09, it is seen that you have under declared turnovers with respect to other information available in this office.

• Reconciliation of GSTR-01 with GSTR-09:

The outward supplies turnover declared in GSTR-01 is greater than net outward supplies information furnished in GSTR-09 and arrived at box (5N+10-11) above. This amount is therefore proposed to be taxed as under declared outward supplies as follows:

S.No	Issue	SGST	CGST	Total
1	2	3	4	5
1	Tax on Outward supplies declared in GSTR-01 for the FY.	1907510.58	1907510.58	3815021.16
2	Less tax on Outward supplies arrived in GSTR-09 at box (5N+10-11)	1879937.00	1879937.00	3759874.00
3	Difference (1-2)	27573.58	27573.58	55147.16

2. Excess claim of ITC:

• **Under declaration of Ineligible ITC:**

Under Sec 17(5) of the SGST 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 code	Table no. in GSTR-09	SGST	CGST	Total
1	2	3	4	5	6	7
1	Works contractors	9954;		37474.34	37474.34	74948.68
A	Total ineligible ITC u/s 17(5)	-		37474.34	37474.34	74948.68
B	Ineligible ITC declared	-	7E or {Sum of 4D(1) of GSTR 3B of all months in FY } which ever is higher	0.00	0.00	0.00
C	Difference/excess ITC claimed	-		37474.34	37474.34	74948.68

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:

S.No	Issue	SGST	CGST	Total
1	2	3	4	5
1	Total tax due in (1) + (2) above	65047.92	65047.92	130095.84

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

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 in DRC-03. However, If the registered tax payer is not agreeing with the proposals in this notice they may file their objections in DRC-06 within (15) days from the date of receipt of this notice. A draft standard format is also attached for filing your response along with your detailed reply.

Details of R1 Vs GSTR-09		Date: 30-05-2022		Rs in Rupees	
GSTIN : 36AERPK6958C1Z2					
Name : Rajesh Kumar Jayanthilal Kadakia			FY : 2017-18		
S.No.	Month	GSTR-01			
		SGST	CGST	Total	
1	2	3a	3b	3c	
1	Jul, 2017	233349.66	233349.66	466699.32	
2	Aug, 2017	203805.90	203805.90	407611.80	
3	Sep, 2017	203805.90	203805.90	407611.80	
4	Oct, 2017	203805.90	203805.90	407611.80	
5	Nov, 2017	203805.90	203805.90	407611.80	
6	Dec, 2017	214734.33	214734.33	429468.66	
7	Jan, 2018	214734.33	214734.33	429468.66	
8	Feb, 2018	214734.33	214734.33	429468.66	
9	Mar, 2018	214734.33	214734.33	429468.66	
	Total	1907510.58	1907510.58	3815021.16	

Note:

SGST Tax = GSTR-01 SGST - SGST from [(5N+10)-11] of GST09

= 1907510.58 - 1879937.00

= 27573.58

CGST Tax = GSTR-01 CGST - CGST from [(5N+10)-11] of GST09

= 1907510.58 - 1879937.00

= 27573.58

Details of Ineligible ITC 17 (5)				Date: 30-05-2022		Rs in Rupees		
GSTIN : 36AERPK6958C1Z2								
Name : Rajesh Kumar Jayanthilal Kadakia			FY : 2017-18					
S.No.	Seller Name	Seller GSTIN	Commodity / Service	HSN code	Month	R1 to this dealer		
						SGST	CGST	Total
1	2	3	4	5	6	7a	7b	7c
1	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Jul, 2017	2100.78	2100.78	4201.56
2	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Aug, 2017	2100.78	2100.78	4201.56
3	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Sep, 2017	2100.78	2100.78	4201.56
4	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Oct, 2017	4099.10	4099.10	8198.20
5	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Nov, 2017	2100.78	2100.78	4201.56
6	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Dec, 2017	5423.58	5423.58	10847.16
7	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Jan, 2018	7728.66	7728.66	15457.32
8	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Feb, 2018	9719.10	9719.10	19438.20
9	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Mar, 2018	2100.78	2100.78	4201.56
	Total					37474.34	37474.34	74948.68

Note:

SGST Ineligible ITC = Total SGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 7E SGST of GSTR09

= 37474.34 - 0.00

= 37474.34

CGST Ineligible ITC = Total CGST ineligible ITC u/s 17(5) from R1 to this dealer - 7E CGST of GSTR09

= 37474.34 - 0.00

= 37474.34

Office of Assistant Commissioner
Jurisdiction: RAMGOPALPET - RANIGUNJ: Begumpet: Telangana
State/UT: Telangana

Reference No : ZD360522016194P

Date: 30/05/2022

To

GSTIN/ID: 36AERPK6958C1Z2

Name: RAJESH KUMAR JAYANTILAL KADAKIA

Address : 5-2-223, GOKUL DISTILERY ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

Tax Period : JUL 2017 - MAR 2018

F.Y. 2017-2018

ARN- NA

Date- NA

(Voluntary payment intimation details, if applicable)

Show Cause Notice under section 73

It has come to my notice that tax due has not been paid or short paid or refund has been released erroneously or input tax credit has been wrongly availed or utilized by you or the amount paid by you through the above referred application for intimation of voluntary payment for the reasons and other details mentioned in annexure for the aforesaid tax period

Therefore, you are directed to furnish a reply along with supporting documents as evidence in support of your claim by the date mentioned in table below.

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

Please note that besides tax, you are also liable to pay interest and penalty in accordance with the provisions of the Act.

If you make payment of tax stated above along with up to date interest within 30 days of the issue of this notice with applicable penalty then proceeding may be deemed to have been concluded.

Details of personal hearing etc.

Sr. No.	Description	Particulars
1	Section under which show cause notice/statement is issued	73
2	Date by which reply has to be submitted	15/06/2022
3	Date of personal hearing	08/06/2022
4	Time of personal hearing	11:08
5	Venue where personal hearing will be held	Assistant Commissioner(ST) Ramgopalpet-R anigunj Circle

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	JUL 2017	MAR 2018	SGST	NA	65,047.92	0.00	0.00	0.00	0.00	65,047.92
2	0	0.00	JUL 2017	MAR 2018	CGST	NA	65,047.92	0.00	0.00	0.00	0.00	65,047.92

Total							1,30,095.84	0.00	0.00	0.00	0.00	1,30,095.84
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Signature
Name: Vasantha Chivukula Chivukula
Designation: Assistant Commissioner
Jurisdiction: RAMGOPALPET -
RANIGUNJ: Begumpet: Telangana

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

Reference No. - ZD360522016194P

Date - 30/05/2022

To

GSTIN/ID: 36AERPK6958C1Z2

Name: RAJESH KUMAR JAYANTILAL KADAKIA

Address : 5-2-223, GOKUL DISTILERY ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

Tax Period : JUL 2017 - MAR 2018

F.Y.- 2017-2018

SCN Reference No. ZD360522016194P

Date 30/05/2022

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

Summary of Show Cause Notice

(a) **Brief Fact of the Case** : Variation between GSTR-09 Vs R1/3B/2A/Tran-1/E-WAY Bill

(b) **Grounds** : GST Act

(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	JUL	MAR	SGST	NA	65,047.92	0.00	0.00	0.00	0.00	65,047.92

			2017	2018								
2	0	0.00	JUL 2017	MAR 2018	CGST	NA	65,047.92	0.00	0.00	0.00	0.00	65,047.92
Total							1,30,095.84	0.00	0.00	0.00	0.00	1,30,095.84

Signature

Name: Vasantha Chivukula Chivukula

Designation: Assistant Commissioner

Jurisdiction: RAMGOPALPET -
RANIGUNJ: Begumpet: Telangana