Form GST DRC-06

[See rule 142(4)]

Reply to the Show Cause Notice

ARN: ZD361224041321Y **Date: 31/12/2024**

1. GSTIN	36AAHCG4940K1ZC	
2. Name	GV DISCOVERY CENTERS PRIVATE LIMITED	
3. Details of Show Cause Notice	Reference No. ZD361124037357H	Date of issue 28/11/2024
4. Financial Year	2020-2021	
5. Reply		
Dear sir, With respect to the show cause notice issued vide above refe rence number, we are herewith submitting the reply in form GST DRC-06 along with the annexures as specified in the reply. kindly consider th e same and drop further proceedings in this regard.		
6. Documents uploaded		
GV Discovery centre_2020-21_DRC-06_SK_MP (1).pdf Annexure.pdf		
7. Option for personal hearing	☑ Yes	☐ No

8.Verification-

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory
Name : MILIND RAVI
Designation / Status: Additional Director
Date: 31/12/2024

FORM GST DRC – 06

[See rule 142(4)]

Reply to the Show Cause Notice

<table>
<tr><td>1.GSTIN</td><td colspan="2">36AAHCG4940K1ZC</td></tr>
<tr><td>2.Name</td><td colspan="2">M/s. GV Discovery Centers Private Limited</td></tr>
<tr><td>3.Details of Show Cause Notice</td><td>Ref. No. ZD361124037357H</td><td>Date of issue: 28.11.2024</td></tr>
<tr><td>4.Financial Year</td><td colspan="2">2020-21</td></tr>
<tr><td colspan="3">5.Reply</td></tr>
<tr><td colspan="3">Given as Annexure A</td></tr>
<tr><td colspan="3">6.Documents uploaded</td></tr>
<tr><td>7.Option for personal hearing</td><td>Yes- Required</td><td>No</td></tr>
</table>

8.Verification –

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

ANNEXURE A:

FACTS OF THE CASE:

A. M/S GV Discovery Centers Private Limited (hereinafter referred to as "Noticee"), Plot No. 1A, Sy. No. 234 and 235, Turkapally Village, Thumkunta, shapoorji Pellonji Biotech-Park, Phase-1, Shamirpet Mandal, Hyderabad, Medchal Malkajgiri, Telangana, 500078 are registered under CGST Act 2017 vide GSTIN: 36AAHCG4940K1ZC in the state of Telangana.

B. Noticee submits that the Noticee is regularly discharging GST liability and filing periodical returns during the FY 2020-21.

C. Previously Noticee was in the receipt of ASMT-10 vide Ref.No: ZD3608230168844 dated 25.08.2023 issued for the FY 2020-21 and proposed to demand the tax amount of Rs. 26,000/- (CGST Rs. 13,000/- and SGST Rs.13,000/-). (Copy of ASMT-10 dated 25.08.2023 is enclosed as **Annexure-III)**.

D. Subsequently, Noticee was in the receipt of another ASMT-10 vide DIN: 20241156YP0400333CE7 dated 04.11.2024 issued for the FY 2020-21 seeking clarification on various issues as mentioned in the ASMT-10 and proposing to demand the tax amount of Rs. 3,49,682/-(IGST Rs.2,38,230/-, CGST Rs. 55,726/- and SGST Rs.55,726/-) along with interest and penalty. (Copy of ASMT-10 dated 04.11.2024 is enclosed as **Annexure-II)**

E. Noticee is in receipt of the present Show Cause Notice issued under Section 73 vide Reference No. ZD361124037357H dated 28.11.2024 stating that the Noticee has availed Excess ITC in GSTR-3B when compared to ITC in GSTR-2A and excess claim of RCM ITC in GSTR-3B and proposing to demand an amount of Rs. 3,49,682/-(IGST Rs.2,38,230/-, CGST Rs. 55,726/- and SGST Rs.55,726/-) along with interest and penalty. (Copy of DRC-01 dated 28.11.2024 is enclosed as **Annexure-I**).

F. In response to the above notice, Noticee is herewith making the following submissions demanding the same.

Submissions

1. Noticee submits that they deny all the allegations made in Show Cause Notice (SCN) as they are not factually/legally correct.

2. Noticee submits that the provisions (including Rules, Notifications & Circulars issued thereunder) of both the CGST Act, 2017 and the Telangana GST Act, 2017 are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act, 2017 would also mean a reference to the same provision under the TGST Act, 2017. Similarly, the provisions of CGST Act, 2017 are adopted by IGST Act, 2017 thereby the reference to CGST provisions be considered for IGST purpose also, wherever arises.

In Re: No Excess claim of ITC in GSTR-3B when compared to ITC in GSTR-2A.

3. The impugned notice has alleged that the Noticee has excess claimed ITC in GSTR-3B when compared to ITC in GSTR-2A and therefore proposing to tax demand amount to Rs. 3,29,266/- (IGST of Rs. 2,38,230/-, CGST of Rs. 45,518/- and SGST Rs. 45,518/-) along with interest and penalty.

4. Noticee submits that as per the information available in the records, the ideal difference between the ITC claimed as per GSTR-3B returns filed and the ITC reflected in the GSTR-2A is provided below in the tabular form: - (***Table Reconciliation of GSTR-3B and GSTR-2A***)

S.No	Particulars	IGST	CGST	SGST
A	Total ITC Claimed in GSTR-3B excluding RCM ITC during the FY 2020-21	2,73,600	7,90,034	7,90,034
B	Reversal of ITC made through Form DRC-03 vide Ref No. AD361023010273T dated 20.10.2023	2,73,600	5,92,189	5,92,189
C	Net ITC claimed in GSTR-3B for the FY 2020-21(A-B)	0	1,97,845	1,97,845
D	ITC Auto populated in updated GSTR-2A FOR THE FY 2020-21.	35,370	7,85,518	7,85,518
E	**ITC short claimed in GSTR-3B (C-D)**	**0**	**(5,87,673)**	**(5,87,673)**

5. From the above table, it is evident that the Noticee has not claimed any excess ITC in GSTR-3B in comparison to ITC auto-populated in GSTR-2A during the FY 2020-21. (A Copy of Form DRC-03 dated 20.10.2023, a summary of GSTR-3B and Updated GSTR-2A for FY 2020-21 are enclosed as **Annexures-IV,V&VI)**.Hence, notice to this extent is incorrect and request your good self to consider the above submissions made and drop further proceedings in this regard.

6. Without prejudice to the above, Noticee would like to submit that the Noticee is rightly eligible for ITC even when the ITC is not reflected in GSTR-2A for the following reasons:

   a. ITC cannot be denied merely due to non-reflection of invoices in GSTR-2A as all the conditions specified under Section 16 of CGST Act, 2017 has been satisfied.

   b. GSTR-2A cannot be taken as a basis to deny the ITC in accordance with Section 41, Section 42, Rule 69 of CGST Rules, 2017.

   c. We further submit that Finance Act, 2022 has omitted Section 42, 43 and 43A of the CGST Act, 2017 which deals ITC matching concept. We submit that the substituted Section 38 of the CGST Act, 2017 now states that only the eligible ITC which is available in the GSTR-2B (Auto generated statement) can be availed by the recipient. Now, GSTR-2B has become the main document relied upon by the tax authorities for verification of the accurate ITC claims. Hence, omission of sections 42, 43 and 43A has eliminated the concept of the provisional ITC claim process, matching and reversals.

   d. Once the mechanism prescribed under Section 42 to match the provisionally allowed ITC under Section 41 is not in operation and has been omitted by the Finance Act, 2022 the effect of such omission without any saving clause means the above provisions was not in existence or never existed in the statue.

   e. Section 38 read with Rule 60 had prescribed the FORM GSTR 2 which is not made available till 30.09.2022. Notification No. 20 Central Tax dated 10th Nov 2020 has substituted the existing rule to w.e.f. 1.1.2021 meaning thereby the requirement of Form GSTR 2 necessary in order to due compliance of Section 38. In the absence of the said form, it was not possible for the taxpayer to comply with the same. Further, Form GSTR 2 has been omitted vide Notification No. 19/2 Central Tax dated 28.09.2022 w.e.f. 01.10.2022.

f. Section 42 clearly mentions the details and procedure of matching, reversal, and reclaim of input tax credit with regard to the inward supply. However, Section 42 and Rule 69 to 71 have been omitted w.e.f. 01.10.2022.

g. Rule 70 of CGST Rules 2017 which prescribed the final acceptance of input tax credit and communication thereof in Form GST MIS-1 and Rule 71 prescribes the communication and rectification of discrepancy in the claim of input tax credit in form GST MIS-02 and reversal of claim of input tax credit. Further, Rule 70 has been omitted vide Notification No. 19/2022 Central Tax dated 28.09.2022 w.e.f 01.10.2022.

h. It is submitted that neither the form has been prescribed by the law nor the same has been communicated to us, therefore it is not possible to comply with the condition given in Section 42 read with Rule 69, Rule 70 and 71. Hence, the allegation of the impugned notice is not correct.

i. **We further submit that the fact that there is no requirement to reconcile the invoices reflected in GSTR-2A vs GSTR-3B is also evident from the amendment in Section 16 of CGST Act, 2017 vide Section 100 of Finance Act, 2021. Hence, there is no requirement to reverse any credit in the absence of the legal requirement during the subject period.**

j. The fact of payment or otherwise of the tax by the supplier is neither known to the We nor is verifiable. Thereby, it can be said that such condition is impossible to perform, and it is a known principle that the law does not compel a person to do something which he cannot possibly perform as the legal maxim goes: ***lex non-cogit ad impossibilia,*** **as was held in the case of:**
- *Indian Seamless Steel & Alloys Ltd Vs UOI, 2003 (156) ELT 945 (Bom.)*
- *Hico Enterprises Vs CC, 2005 (189) ELT 135 (T-LB). Affirmed by SC in 2008 (228) ELT 161 (SC)*

Thereby it can be said that the condition, which is not possible to satisfy, need not be satisfied and shall be considered as deemed satisfied.

k. In the same context, we also wish to place reliance on the decision in case of Arise India Limited vs. Commissioner of Trade and Taxes, Delhi - 2018-TIOL-11-SC-VAT and M/s Tarapore and Noticee Jamshedpur v. State of Jharkhand - 2020-TIOL-93-HC-JHARKHAND-VAT.

l. Section 41 allows the provisional availment and utilization of ITC, there is no violation of section 16(2)(c) of CGST Act 2017

m. The above view is also fortified from press release dated 18.10.2018.

n. Even if there is differential ITC availed, if the same is accompanied by a valid tax invoice containing all the particulars specified in Rule 36 of CGST Rules and the payment was also made to the suppliers, the Noticee is rightly eligible for ITC.

o. We submit that under the earlier VAT laws there were provisions similar to Section 16(2) ibid which have been held by the Courts as unconstitutional.

p. We wish to rely on recent decisions in case of
   - D.Y. Beathel Enterprises Vs State Tax officer (Data Cell), (Investigation Wing), Tirunelveli 2021(3) TMI 1020-Madras High Court
   - Jurisdictional High Court decision in case of Bhagyanagar Copper Pvt Ltd Vs CBIC and Others 2021-TIOL-2143-HC-Telangana-GST
   - LGW Industries limited Vs UOI 2021 (12) TMI 834 -Calcutta High Court
   - Bharat Aluminium Noticee Limited Vs UOI & Others 2021 (6) TMI 1052 – Chattishgarh High Court
   - Sanchita Kundu & Anr. Vs Assistant Commissioner of State Tax 2022 (5) TMI 786 - Calcutta High Court.
   - Suncraft Energy Private Limited Versus The Assistant Commissioner, State Tax, Ballygunge Charge And Others 2023 (8) TMI 174-Calcutta High court affirmed by Supreme Court in case of The Assistant Commissioner of State Tax Vs Suncraft Energy Private Limited 2023 (12) TMI 739 – SC order
   - Diya Agencies Versus The State Tax Officer, The State Tax Officer, Union Of India,The Central Board Of Indirect Taxes & Customs, The State Of Kerala 2023 (9) TMI 955 - Kerala High Court
   - M/S. Gargo Traders V/s The Joint Commissioner, Commercial Taxes (State Tax) & Ors. 2023 (6) TMI 533 - Calcutta High Court
   - M/S. Henna Medicals Versus State Tax Officers, Deputy Commissioner (Arrear Recovery) Office Of The Joint Commissioner, State Goods And Service Tax Kannur, Union Of India, Central Board Of Indirect Taxes & Customs, State Of Kerala- 2023 (10) TMI 98 - Kerala High Court

From the above-referred decisions, it is clear that the denial of ITC for non-reflection of invoices in GSTR-2A is not correct and the same needs to be dropped.

In Re: No Short payment of tax under RCM in GSTR-3B when compared to tax payable under RCM in GSTR-2A

7. The impugned notice has alleged that the Noticee has short paid tax under RCM in Form GSTR-3B when compared to RCM tax liability in Form GSTR-2A and proposing to demand the difference amount of Rs. 26,416/- (CGST Rs. 13,208/- and SGST Rs. 13,208/-).

8. Further, Noticee would like to provide the information available in the records the ideal difference between the Tax paid under RCM as per GSTR-3B returns filed and tax liable to RCM in GSTR-2A is provided below in the tabular form: -

S.No	Particulars	CGST	SGST	Total
1	RCM ITC claimed in Table 4A(3) of GSTR-3B summary	28,042	28,042	56,084
2	FY 2019-20 RCM ITC claimed in FY 2020-21	9,450	9,450	18,900
3	RCM liability payment made through DRC-03 vide ARN: AD3609230062655	3,758	3,758	7,516
4	Net RCM ITC claimed during the FY 2020-21(1-2-3)	14,834	14,834	29,668
5	RCM ITC declared in table 3.1 (d) of GSTR-3B	14,834	14,834	29,668
6	**Short or excess payment of RCM tax (4-5)**	**0**	**0**	**0**

9. From the above it is evident that the Noticee has not excess claimed RCM ITC in Table 3.1 of GSTR-3B in comparison to RCM ITC declared in Table-4 of GSTR-3B during the FY 2020-21.(Copy of DRC-03 dated 22.09.2023 and DRC-03 Dated 20.10.2023 are enclosed as **Annexure-VII & VIII**)

10. From the above-referred submissions, it is clear that there is no short payment of RCM tax liability. Hence requesting you to consider the above submissions and drop the proceedings initiated in this regard.

In Re: Interest and Penalty are not payable/imposable:

11. Noticee of a vehement belief that the input availed by Noticee is not required to reverse, therefore, the question of interest and penalty does not arise. Further, it is a natural corollary that when the principal is not payable there can be no question of paying any Penalty as held by the Supreme Court in Prathiba Processors Vs UOI, 1996 (88) ELT 12 (SC).

12. That the impugned show cause notice had not discharged the burden of proof regarding the imposition of the penalty under CGST Act, 2017. In this regard, Noticee wishes to rely on the judgment in the case of Indian Coffee Workers' Co-Op. Society Ltd Vs C.C.E. & S.T., Allahabad 2014 (34) S.T.R 546 (All) it was held that *"It is unjustified in absence of discussion on fundamental conditions for the imposition of penalty under Section 78 of Finance Act, 1994".*

13. That Section73(11) of the CGST Act, 2017 which provides for penalty in case of non-payment of self-assessed tax reads as follows

    (11) Notwithstanding anything contained in sub-section (6) or sub-section (8), penalty under sub-section (9) shall be payable where any amount of self-assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax

    From the above referred sub-section, it is clear that the penalty is applicable only when any amount of self-assessed tax or any amount collected as tax has not been paid within a period of 30 days from the due date of payment of such tax. However, in the instant case the Noticee has paid the self-assessed tax and there is no delay in payment of tax. Hence, the penalty under Section 73(11) is not applicable in the instant case.

14. That the Supreme Court in case of CIT Vs Reliance Petro Products Pvt Ltd (SC) 2010 (11) SCC (762) while examining the imposition of penalties under Section 271(1)(c) of Income Tax Act, 1961 held that penalties are not applicable in similar circumstances.

15. That from the above referred decision of the Supreme Court, penalties cannot be imposed merely because the assessee has claimed certain ITC which was not accepted or was not acceptable to the revenue when the assessee has acted on the bonafide belief that the ITC is eligible. In the instant case also, we have availed the ITC on Bonafide belief that the same is eligible which was not accepted by the department. Therefore, in these circumstances, the imposition of penalties is not warranted and the same needs to be dropped.

16. That GST being a new law, the imposition of penalties during the initial years of implementation is not warranted. Further,Noticee submit that they are under the bonafide belief that ITC availed by them are eligible, thus, penalties shall not be imposed. Further, the government has been extending the due dates &

waiving the late fees for delayed filing etc., to encourage compliance and in these circumstances, imposition of penalties for claiming ITC on bonafide belief is not at all correct and the same needs to be dropped.

17. That where an authority is vested with discretionary powers, discretion has to be exercised by application of mind and by recording reasons to promote fairness, transparency and equity. In this regard the reliance is placed on the judgement of hon'ble Supreme Court in the case of Maya Devi v. Raj Kumari Batra dated 08.09.2010 [Civil Appeal No.10249 of 2003] wherein it was held that *"14. It is in the light of the above pronouncements unnecessary to say anything beyond what has been so eloquently said in support of the need to give reasons for orders made by Courts and statutory or other authorities exercising quasi-judicial functions. All that we may mention is that in a system governed by the rule of law, there is nothing like absolute or unbridled power exercisable at the whims and fancies of the repository of such power. There is nothing like a power without any limits or constraints. That is so even when a Court or other authority may be vested with wide discretionary power, for even discretion has to be exercised only along well recognized and sound juristic principles with a view to promoting fairness, inducing transparency and aiding equity."*

18. That the Supreme Court in case of **Hindustan Steel Ltd. v. State of Orissa — 1978 [AIR 1970 SC 253]** while dealing with the similar facts wherein a mandatory penalty is prescribed without the concept of mens rea held that *""Under the Act penalty may be imposed for failure to register as a dealer: Section 9(1) read with Section 25(1)(a) of the Act. But the liability to pay penalty does not arise merely upon proof of default in registering as a dealer. An order imposing penalty for failure to carry out a statutory obligation is the result of a quasi-criminal proceeding, and penalty will not ordinarily be imposed unless the party obliged either acted deliberately in defiance of law or was guilty of conduct contumacious or dishonest, or acted in conscious disregard of its obligation. Penalty will not also be imposed merely because it is lawful to do so. Whether penalty should be imposed for failure to perform a statutory obligation is a matter of discretion of the authority to be exercised judicially and on a consideration of all the relevant circumstances.* ***Even if a minimum penalty is prescribed, the authority competent to impose the penalty will be justified in refusing to impose penalty, when there is a technical or venial breach of the provisions of the Act or where the breach flows from a bona fide belief that The offender is***

not liable to act in the manner prescribed by the statute. Those in charge of the affairs of the Noticee in failing to register the Noticee as a dealer acted in the honest and genuine belief that the Noticee was not a dealer. Granting that they erred, no case for imposing penalty was made out

19. That it was held in the case of Collector of Customs v. Unitech Exports Ltd. 1999 (108) E.L.T. 462 (Tribunal) that- "***It is settled position that penalty should not be imposed for the sake of levy. The penalty is not a source of Revenue.*** The penalty can be imposed depending upon the facts and circumstances of the case that there is a clear finding by the authorities below that this case does not warrant the imposition of penalty. ***The respondent's Counsel has also relied upon the decision of the Supreme Court in the case of M/s. Pratibha Processors v. Union of India reported in 1996 (88) E.L.T. 12 (S.C.) that penalty ordinarily levied for some contumacious conduct or a deliberate violation of the provisions of the particular statute***." Hence, Penalty cannot be imposed in the absence of deliberate defiance of law even if the statute provides for a penalty.

20. That the Supreme Court in case of Price Waterhouse Coopers Pvt. Ltd Vs Commissioner of Income Tax, Kolkata S.L.P.(C) No.10700 of 2009 held as follows *"20. We are of the opinion, given the peculiar facts of this case, that the imposition of penalty on the assessee is not justified. We are satisfied that the assessee had committed an inadvertent and bona fide error and had not intended to or attempted to either conceal its income or furnish inaccurate particulars."*

21. From all the above submissions, it is clear that the imposition of penalties is not warranted therefore the impugned notice needs to be dropped.

<u>Notice issued on assumptions and presumptions.</u>
Noticee submit that:

22. Impugned SCN was issued with prejudged and premeditated conclusions on various issues raised in the notice. That being the case, issuance of SCN in that fashion is bad in law and requires to be dropped. In this regard, reliance is placed on Oryx Fisheries Pvt. Ltd. V. Union of India — 2011 (266) <u>E.L.T.</u> 422 (S.C.)

23. That the subject SCN is issued based on mere assumption and unwarranted inference, interpretation of the law without considering the intention of the law, documents on record, the scope of activities undertaken, and the nature of

activity involved, the incorrect basis of computation, creating its own assumptions and presumptions. Further, they have arrived at the conclusion without actual examination of facts, and provisions of the CGST Act, 2017. Hence, the notice is bad in law and is unsustainable. In this regard, Noticee relies on the decision of the Hon'ble Supreme Court in the case **Oudh Sugar Mills Limited v. UOI, 1978 (2) ELT 172 (SC).**

<u>Notice is not in accordance with the law:</u>

24. Noticee further submit that the impugned notice has been issued both for CGST and SGST. However, as per Section 6 of the CGST Act, 2017, a separate notice shall be issued for CGST and SGST. This shows that the Notice is issued not in accordance with the law and the same needs to be dropped.

25. Noticee craves leave to alter, add to and/or amend the above reply.

26. Noticee would also like to be heard in person before any Notice being passed in this regard.

For GV Discovery Centers Private Limited.

Authorised Signatory

BEFORE THE SUPERINTENDENT OF CENTRAL GOODS & SERVICES TAX, H.No. 8-2-77/3 & 4, ADITYA TOWERS, SRI SAI ENCLAVE, SHAMEERPET RANGE: MEDCHAL DIVISION, TELANGANA.

Sub: Proceedings under Show Cause Notice vide Ref No. ZD361124037357H dated 28.11.2024 issued to M/s. GV Discovery Centers Private Limited.

I, ________________________,______________________ of M/s. GV Discovery Centers Private Limited hereby authorizes and appoint H N A & Co. LLP, Chartered Accountants, Bangalore or their partners and qualified staff who are authorized to act as an authorized representative under the relevant provisions of the law, to do all or any of the following acts: -

a. To act, appear and plead in the above-noted proceedings before the above authorities or any other authorities before whom the same may be posted or heard and to file and take back documents.
b. To sign, file verify, and present pleadings, applications, appeals, cross-objections, revision, restoration, withdrawal and compromise applications, replies, objections and affidavits etc., as may be deemed necessary or proper in the above proceedings from time to time.
c. To Sub-delegate all or any of the aforesaid powers to any other representative and I/Noticee do hereby agree to ratify and confirm acts done by our above-authorized representative or his substitute in the matter as my/our own acts as if done by me/us for all intents and purposes.

This authorization will remain in force till it is duly revoked by me/us.

Executed this on27th December, 2024 at Hyderabad

Signature

I the undersigned partner of M/s H N A & Co. LLP, Chartered Accountants, do hereby declare that the said M/s H N A & Co. LLP is a registered firm of Chartered Accountants, and all its partners are Chartered Accountants holding certificate of practice and duly qualified to represent in above proceedings under Section 116 of the SGST Act, 2017. I accept the above-said appointment on behalf of M/s Hiregange & Associates. The firm will represent through any one or more of its partners or Staff members who are qualified to represent before the above authorities.

Dated: 27.12.2024

<u>**Address for service**</u>:
For H N A & Co. LLP,
Chartered Accountants,
4th Floor, West Block, Anushka Pride,
Above Himalaya Book World,
Road Number 12, Banjara Hills,
Hyderabad, Telangana 500034

For H N A & Co. LLP
Chartered Accountants

Lakshman Kumar K
Partner (M.No. 241726)

I Partner/employee/associate of M/s For H N A & Co. LLP duly qualified to represent in above proceedings in terms of the relevant law, also accept the above said authorization and appointment.

S.No.	Name	Qualification	Membership No.	Signature
1	**Sudhir V S**	**CA**	**219109**	
2	**Srimannarayana S**	**CA**	**261612**	
3	**Revant Krishna**	**CA**	**262586**	
4	**Akash Heda**	**CA**	**269711**	
5	**P Manikanta**	**CA**	**277705**	
6	**Shiva Mohan Reddy**	**CA**	**267701**	
7	**Asha Latha**	**CA**	**280346**	

ANNEXURE -I

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

Reference No. - ZD361124037357H

Date - 28-11-2024

To

GSTIN/ID: 36AAHCG4940K1ZC
Name: GV DISCOVERY CENTERS PRIVATE LIMITED
Address : Plot No. 1A, Sy. No. 234 and 235, Turkapally Village, Thumkunta, Hyderabad, Medchal Malkajgiri, Telangana, 500078

Tax Period : APR 2020 - MAR 2021

F.Y.- 2020-2021

Act/ Rules Provisions - GST

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

Summary of Show Cause Notice

(a) Brief Fact of the Case : IRREGULAR AVAILMENT OF ITC AND NON PAYMENT OF TAX ON INWARD SUPPLIES ATTRACTING TAX UNDER RCM

(b) Grounds : IRREGULAR AVAILMENT OF ITC AND NON PAYMENT OF TAX ON INWARD SUPPLIES ATTRACTING TAX UNDER RCM

(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 2020	MAR 2021	IGST	Andhra Pradesh	2,38,230.00	0.00	0.00	0.00	0.00	2,38,230.00

2	0	0.00	APR 2020	MAR 2021	CGST	NA	55,726.00	0.00	0.00	0.00	0.00	55,726.00
3	0	0.00	APR 2020	MAR 2021	SGST	NA	55,726.00	0.00	0.00	0.00	0.00	55,726.00
Total							3,49,682.00	0.00	0.00	0.00	0.00	3,49,682.00

Show Cause Notice is attached.

Supporting documents attached by officer:

GV DISCOVERY CENTERS SCN SCAN COPY.pdf : SCN

Details of personal hearing and due date to file reply:

Sr. No.	Description	Particulars
1	Date by which reply has to be submitted	25-12-2024
2	Date of personal hearing	NA
3	Time of personal hearing	NA
4	Venue where personal hearing will be held	NA

Signature
Name: KAUSHAL KISHORE SINGH
Designation: Superintendent
Jurisdiction: SHAMEERPET:MEDCHAL:MEDCHAL:HYD

केन्द्रीय माल एवं सेवा कर अधीक्षक का कार्यालय
OFFICE OF THE SUPERINTENDENT OF CENTRAL GOODS & SERVICES TAX
शामीरपेट रेंज: मेडचल मण्डल SHAMEERPET RANGE: MEDCHAL DIVISION
मकान संख्या: 8-2-77/3 एवं 4, आदित्य टावर्स, श्री साई एन्क्लेव
H No: 8-2-77/3 & 4, Aditya Towers, Sri Sai Enclave
ओल्ड बोवेनपल्ली: सिकंदराबाद - 500011 Old Bowenpally : Secunderabad – 500011.

Mobile No.8074972493	Email: cgst.shameerpetrg@gov.in

DIN **20241156YP000091489E**	दिनांक/Date:26.11.2024

SHOW CAUSE NOTICE
SCN No: 12 /2024-25-SUPDT(GST)

Sub: - FY 2020-21 - Irregular availment of Input Tax Credit of GST in contravention of Section 16(2)(c) of CGST Act 2017 and Non-payment of tax on inward supplies attracting tax under RCM in GSTR-2A by GSTIN: **36AAHCG4940K1ZC, GV DISCOVERY CENTERS PRIVATE LIMITED** - Issuance of notice– Reg.

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M/s GV DISCOVERY CENTERS PRIVATE LIMITED, Plot No. 1A, Sy. No. 234 and 235, Turkapally Village, Thumkunta, Shapoorji Pallonji Biotech Park, Phase-1, Shamirpet Mandal, Hyderabad, Medchal Malkajgiri, Telangana, 500078 (hereinafter referred to as "taxpayer/Noticee") are registered under CGST Act 2017 vide GSTIN: **36AAHCG4940K1ZC** and administered by Central Tax Authority (Shameerpet Range, Medchal Division, Medchal GST Commissionerate).

2.1 : GSTR-3B vs GSTR-2A

It was observed that taxpayer had availed excess ITC of GST in GSTR-3B returns than was available in GSTR-2A returns. The discrepancy is tabulated below:

	IGST	CGST	SGST/UTGST
ITC availed i.r.o 'All other ITC' in Table 4(A)(5) of GSTR 3B	35370	747516	747516
ITC of inward supplies in GSTR 2A (Excl RCM)	273600	790034	790034
Difference	238230	42518	42518

As tabulated above, ITC of IGST of Rs. **2,73,600/-**, CGST of Rs. **7,90,034/-** & SGST of Rs. **7,90,034/-** were available in GSTR-2A of period FY 2020-21. So, it appears that the Government had received only ITC of IGST of Rs. **2,73,600/-**, CGST of Rs. **7,90,034/-** & SGST of Rs. **7,90,034/-** towards inward supplies of the taxpayer for period FY 2020-21 as their suppliers had declared this much tax only in their GSTR-1 returns i.r.o. the taxpayer's GSTIN and subsequently had paid this much tax only to the Government towards supplies made to the taxpayer for the said period. But, as mentioned above, the taxpayer has availed ITC of IGST of Rs. **35,370/-**, CGST of Rs. **7,47,516/-** & SGST of Rs. **7,47,516/-** in GSTR-3B returns of period FY 2020-21. In terms of Section 16(2)(c) of CGST Act, one of the conditions for availing ITC by the recipient of supply is that the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilization of input tax credit admissible in respect of the said supply. As such, the taxpayer had irregularly excess availed Input Tax Credit of IGST of Rs. **2,38,230/-**, CGST of Rs. **42,518/-** & SGST of Rs. **42,518/-** through GSTR-3B returns of months **April 2020 to March 2021**, contravening section 16(2)(c) of the CGST Act 2017 as these amounts of GST had not been received by the Government on their inward supplies.

2. 2:- RCM vs GSTR-3B: Non-payment of tax on inward supplies attracting tax under RCM in GSTR-2A.

As per the provisions of Sec16 of CGST Act, 2017, the input tax credit under RCM/Import of services cannot be claimed for any amount which is not declared and paid under reverse charge mechanism. Thus, the credit taken in GSTR-3B(table 4A2 and 4A3) should match with the amount of Tax paid under RCM in GSTR-3B. The discrepancy noticed on scrutiny is tabulated below and you are requested to give clarification or pay the liability along with applicable interest& Penalty-

Taxable value of inward supplies attracting tax under RCM in GSTR 2A, In IGST	56,084
Taxable value of supplies under RCM as per 3.1(d) of GSTR 3B	29,668
Difference	26,416

3. Statuary Provisions

- **As per Clause (2) of Section 16 of the Acts,**

notwithstanding anything contained in the section 16, 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 taxpaying documents as may be prescribed;
(b) he has received the goods or services or both.

(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 utilization of input tax credit admissible in respect of the said supply; and

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

- **the Rule 36 of the Rules,**

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 FORMGSTR-2 bys uch person:

(3) No input tax credit shall be availed by a registered person in respect of any tax that has been paid in pursuance of any order where any demand has been confirmed on account of any fraud, willful misstatement or suppression of facts.

(4) Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been furnished by the suppliers under sub-section (1) of section 37, in FORM GSTR-1 or using the invoice furnishing facility shall not exceed as permissible from time to time of the eligible credit available in respect of invoices or debit notes the details of which have been furnished by the suppliers under sub-section (1) of section 37 in FORM GSTR-1 or using the invoice furnishing facility;

- ***Section* 61 of the Acts,**

➢ **<u>As per Section 155 of the CGST Act, 2017</u> – *Burden of proof—***

Where any person claims that he is eligible for input tax credit under this Act, the burden of proving such claim shall lie on such person.

Similar provisions exist under the Telangana State Goods and Services Tax Act, 2017 and the provisions of CGST Act, 2017 made applicable to IGST Act, 2017

4. **<u>Contravention of provisions of GST Law:</u>**

In the light of the above, it appears that the taxpayer has contravened the following provisions of the Central GST Act, 2017 and the Rules made there under:

- Section 16(2) and Section 50 of CGST Act, 2017, inasmuch as the taxpayer has availed input tax credit on the supplies on which the tax has not been paid to the Government.

5. **Legal provisions for recovery of tax/credit, and imposition of penalty:**

Section 73 of CGST Act 2017

(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 utilised for any reason, other than the reason of fraud or any wilful-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 utilised 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 leviable under the provisions of this Act or the rules made thereunder.

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(8) Where any person chargeable with tax under sub-section (1) or sub-section (3) pays the said tax along with interest payable under section 50 within thirty days of issue of show cause notice, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.
(9) The proper officer shall, after considering the representation, if any, made by person chargeable with tax, determine the amount of tax, interest and a penalty equivalent to ten per cent. of tax or ten thousand rupees, whichever is higher, due from such person and issue an order.

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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:

***Provided** that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under* section 73 *or* section 74 *in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.]*

(2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.

(3) Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four per cent. as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed

Section 122 - Penalty for certain offences:

(1) Where a taxable person who

(i) supplies any goods or services or both without issue of any invoice or issues an incorrect or false invoice with regard to any such supply;

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(2) Any registered person who supplies any goods or services or both on which any tax has not been paid or short paid or erroneously refunded, or where the input tax credit has been wrongly availed or utilized, -

(a) ***for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty of ten thousand rupees or ten per cent. of the tax due from such person, whichever is higher.***

(b) .....

6. For the administration and collection of State Goods and Services tax in respect of Telangana State, an Act is in operation in respect of Jurisdiction of Telangana state. This Act is titled as "The Telangana Goods and Services Act, 2017" (for short here in after referred to as "the TGST Act, 2017") and the provisions of it are in pari materia with the provisions of CGST Act, 2017 as referred above. To avoid repetition; the provisions of the TGST Act, 2017 are not reproduced in this notice.

7. Further, as per Section 6(1) of the Telangana State Goods and Services Tax Act, 2017, the officers appointed under the Central Goods and Services Tax Act, 2017 are authorized to be the proper officers for the purposes of the said Act.

8. The taxpayer was informed about this irregularity vide Rule 99(1) of CGST Rules, 2017, FORM GST ASMT 10 dated 04.11.2024 (DIN: **20241156YP0400333CE7**) issued by the Superintendent, Shameerpet Range, Medchal Division intimating the tax ascertained as payable under section 73(5) of CGST Act 2017. The taxpayer has neither paid the amount pointed out nor responded.

9. Now, therefore **M/s GV DISCOVERY CENTERS PRIVATE LIMITED**, Plot No. 1A, Sy. No. 234 and 235, Turkapally Village, Thumkunta, Shapoorji Pallonji Biotech Park, Phase-1, Shamirpet Mandal, Hyderabad, Medchal Malkajgiri, Telangana, 500078 is hereby required to show cause to the Superintendent of Central Tax Shameerpet GST Range, 4th Floor, H No: 8-2-77/3 & 4, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad – 500011 within thirty (30) days from the date of receipt of this notice as to why;

i) an amount of Rs. **3,23,266/-** (IGST of Rs. **2,38,230/-**, CGST of Rs. **42,518/-** & SGST of Rs. **42,518/-**) should not be treated as wrongly/irregularly availed Input Tax Credit in contravention of Section 16(2)(c) for period 2020-21 and should not be demanded from them in terms of Section 73 of the CGST Act 2017 read with corresponding provisions of TSGST Act 2017; and

ii) the amount of Rs. **26,416/-** (CGST of Rs. 13,208/- + CGST of Rs. 13,208/-) being the non-payment of tax on ITC utilized for inward supplies attracting tax under RCM as per Sec 16 of the Acts should not be demanded and recovered from them under the provisions of Section 73 of the Acts;

iii) interest on the amounts mentioned at S.No.(i) & (ii) above should not be demanded and recovered from them under Section 50 of the Acts read with Rule 88B of the Rules;

iv) penalty on tax demanded at S.No. (i) & (ii) above, should not be imposed on them under Section 73 read with clause (a) of sub-section (2) of section 122 of the Acts;

10. The taxpayer is further required to produce, at the time of showing cause, all the evidence upon which they intend to rely in support of their case. They are further required to mention in their written reply whether they wish to be heard in person before the case is adjudicated. If no mention is made about this in their written reply, it would be presumed that they do not desire to be heard in person.

11. If no cause is shown against the action proposed to be taken within thirty (30) days of the receipt of this notice or if they fail to appear before the adjudicating authority when the case is posted for hearing, they are hereby informed that the case

will be decided on merits based on the evidence available on record without any further reference to them.

12. The taxpayer is also informed that in terms of sub section 8 of section 73 of the CGST Act, 2017, if the amount of tax is paid along with interest payable under section 50 within thirty days of issue of the notice, all proceedings in respect of the notice shall be deemed to be concluded.

13. This Show Cause Notice is issued without any prejudice to any other action that may be taken against the recipients of this Notice or any other persons concerned with the Finance Act or any other law time being in force.

the Finance Act or any other law time being in force.

14. Reliance for issue of this notice to show cause is placed on the following documents: ANNEXURE -VI

- Tax Liability Comparison Sheet taken from GST Portal & the data received from CC Office for the FY 2020-21.

(K. K. SINGH)
अधीक्षक/SUPERINTENDENT
शामीरपेट सीजीएसटी रेंज
SHAMEERPET CGST RANGE

To

GSTIN: **GV DISCOVERY CENTERS PRIVATE LIMITED,**
Plot No. 1A, Sy. No. 234 and 235, Turkapally Village,
Thumkunta, Shapoorji Pallonji Biotech Park Phase-I,
Shamirpet Mandal, Hyderabad, Medchal Malkajgiri,
Telangana, 500078.

Copy submitted to

(i) The Assistant Commissioner of Central Tax, Medal Division for information
(ii) Office copy / Spare Copy

ANNEXURE -III

GST ASMT - 10

[See rule 99(1)]

Reference No.: ZD3608230168844 Date: 25/08/2023

To

GSTIN: 36AAHCG4940K1ZC
Name: GV DISCOVERY CENTERS PRIVATE LIMITED
Address: 5-4-187/3 and 4, 2nd, Soham Mansion, M G Road, Secunderabad, Hyderabad, Telangana, 500003

Tax period: APR 2020 - MAR 2021 F.Y.: 2020-2021 Type of Return: GSTR-3B

Notice for intimating discrepancies in the return after scrutiny

This is to inform that during scrutiny of the return for the tax period referred to above, discrepancies noticed have been mentioned in the attached annexure..

You are hereby directed to explain the reasons for the aforesaid discrepancies by the date mentioned in the table below.

If no explanation is received by the said date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against you without making any further reference to you in this regard.

Sr. No.	Description	Particulars
1	Section under which notice is issued	61
2	Date by which reply has to be submitted	08/09/2023
3	Date of personal hearing	NA
4	Time of personal hearing	NA
5	Venue where personal hearing will be held	NA

Signature
Name: RAVI CHANDRA SIKHA
Designation: Assistant Commissioner
Jurisdiction: RAMGOPALPET - RANIGUNJ , Begumpet , Telangana

GOVERNMENT OF TELANGANA
STATE TAXES DEPARTMENT
Form GST ASMT -10
{See Rule 99(1)}

SHOW CAUSE NOTICE FOR INTIMATING DISCREPANCIES IN THE RETURN AFTER SCRUTINY
(UNDER SECTION 61 TSSGST ACT 2017)

Reference No: AC/RCM/2020-21/2023-2024 **Date: 25.08.2023**

To

M/s. GV DISCOVERY CENTERS PRIVATE L

GSTIN: 36AAHCG4940K1ZC

On verification of GSTR3B Returns filed by you for the underlying period it is noticed that tax was not paid on reverse charge basis, but ITC was claimed. Thus, there is a difference in RCM claimed between the GSTR-3B Inward supplies (liable to reverse charge) which is identified as under.

Year	Inward supplies under RCM from 4(A)(3) in consolidated GSTR-3B				Inward supplies under RCM from 3(1)(D) in consolidated GSTR-3B				RCM to be Paid (In Lakhs)			
	SGST	CGST	IGST	TOTAL	SGST	CGST	IGST	TOTAL	SGST	CGST	IGST	TOTAL
2020-21	0.28	0.28	0.00	0.56	0.15	0.15	0.00	0.30	0.13	0.13	0.00	0.26

M/s. GV DISCOVERY CENTERS PRIVATE L are requested to file their written objections if any within Fifteen (15) days from the date of receipt of this notice, failing which action as per the provisions of the Act will be initiated without making any further reference to you in this regard.

Assistant Commissioner (ST)
Ramgopalpet-Ranigunj-1 circle,
Begumpet Division.

ANNEXURE -IV

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

ARN :AD361023010273T **Date :20/10/2023**

1.	GSTIN	36AAHCG4940K1ZC	
2.	Name	GV DISCOVERY CENTERS PRIVATE LIMITED	
3.	Cause of Payment	Voluntary	
4.	Section under which voluntary payment is made	73(5)	
5.	Details of show cause notice, if payment is made within 30 days of its issue	Reference No:NA	Date Of issue:NA
6.	Financial Year	2020-2021	
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)		

Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty,if applicable	Fee	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	APR 2020-MAR 2021	IGST	Telangana	273,600.00	0.00	0.00	0.00	0.00	273,600.00	Credit	DI3610230141335	20/10/2023
2.	APR 2020-MAR 2021	CGST	Telangana	592,189.00	0.00	0.00	0.00	0.00	592,189.00	Credit	DI3610230141335	20/10/2023
3.	APR 2020-MAR 2021	SGST	Telangana	592,189.00	0.00	0.00	0.00	0.00	592,189.00	Credit	DI3610230141335	20/10/2023

8. Reasons, if any -

Towards In-Eligibility ITC reversal for the period 2020-21

9. Verification -

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom .

Signature of Authorized Signatory
Name: SOHAM MODI
Designation: Director
Date: 20/10/2023

ANNEXURE -V

Form GSTR-3B

[See Rule 61]

System Generated Summary

(For Reference only)

Financial Year	2020-21

1. GSTIN	36AAHCG4940K1ZC
2(a). Legal Name of the Registered Person	GV DISCOVERY CENTERS PRIVATE LIMITED
2(b). Trade name, if any	GV DISCOVERY CENTERS PRIVATE LIMITED

3.1 Details of Outward supplies and inward supplies liable to reverse charge

Nature of Supplies	Total Taxable value(₹)	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Cess(₹)
(a) Outward Taxable Supplies (Other Than Zero Rated, Nil Rated and Exempted)	0.00	0.00	0.00	0.00	0.00
(b) Outward Taxable Supplies (Zero Rated)	0.00	0.00	0.00	0.00	0.00
(c) Other Outward Supplies (Nil Rated, Exempted)	0.00	0.00	0.00	0.00	0.00
(d) Inward Supplies (Liable to Reverse Charge)	1,64,828.00	0.00	14,834.00	14,834.00	0.00
(e) Non-GST Outward Supplies	0.00	0.00	0.00	0.00	0.00

3.2 Out of Supplies made in 3.1 (a) above, Details of Inter-State Supplies made to Unregistered Persons, Composition Taxable Persons and UIN Holders

Nature of Supplies	Total Taxable value(₹)	Integrated Tax(₹)
Supplies Made to Unregistered Persons	0.00	0.00
Supplies Made to Composition Taxable Persons	0.00	0.00
Supplies Made to UIN holders	0.00	0.00

4. Eligible ITC

Details	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Cess(₹)
(A) ITC Available(Whether in Full or Part)	**2,73,600.00**	**8,18,076.00**	**8,18,076.00**	**0.00**
(1) Import of goods	0.00	0.00	0.00	0.00
(2) Import of services	0.00	0.00	0.00	0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	28,042.00	28,042.00	0.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	2,73,600.00	7,90,034.00	7,90,034.00	0.00
(B) ITC Reversed	**0.00**	**0.00**	**0.00**	**0.00**
(1) As per rules 42 & 43 of CGST Rules	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00
(C) Net ITC Available (A−B)	**2,73,600.00**	**8,18,076.00**	**8,18,076.00**	**0.00**
(D) Ineligible ITC	**34,200.00**	**0.00**	**0.00**	**0.00**
(1) As per section 17(5)	0.00	0.00	0.00	0.00
(2) Others	34,200.00	0.00	0.00	0.00

5 Values of Exempt, Nil-Rated and Non-GST Inward Supplies

Nature of Supplies	Inter-State Supplies(₹)	Intra-State Supplies(₹)
From a Supplier under Composition Scheme, Exempt and Nil Rated Supply	0.00	0.00
Non GST Supply	0.00	0.00

5.1 Interest and Late fee

Details	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Cess(₹)
Interest	0.00	0.00	0.00	0.00
Late fee	0.00	50.00	50.00	0.00

6.1 Payment of Tax

Description	Total Tax Payable(₹)	Tax Paid Through ITC(₹)				Tax/Cess Paid in Cash(₹)	Interest Paid in Cash(₹)	Late Fee Paid in Cash(₹)
		Integrated Tax	Central Tax	State/UT Tax	Cess			
(A) Other than Reverse Charge								
Integrated Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
State/UT Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(B) Reverse Charge								
Integrated Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Tax	14,834.00	0.00	0.00	0.00	0.00	14,834.00	0.00	0.00
State/UT Tax	14,834.00	0.00	0.00	0.00	0.00	14,834.00	0.00	0.00
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ANNEXURE -VII

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

ARN :AD3609230062655 **Date :22/09/2023**

1.	GSTIN	36AAHCG4940K1ZC	
2.	Name	GV DISCOVERY CENTERS PRIVATE LIMITED	
3.	Cause of Payment	SCN	
4.	Section under which voluntary payment is made	73(8)	
5.	Details of show cause notice, if payment is made within 30 days of its issue	Reference No:AC/RCM/2020-21/23-24	Date Of issue:25/08/2023
6.	Financial Year	2020-2021	
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)		

Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty,if applicable	Fee	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	APR 2020-MAR 2021	CGST	Telangana	3,758.00	0.00	0.00	0.00	0.00	3,758.00	Cash	DC3609230132765	22/09/2023
2.	APR 2020-MAR 2021	SGST	Telangana	3,758.00	0.00	0.00	0.00	0.00	3,758.00	Cash	DC3609230132765	22/09/2023

8. Reasons, if any -

Towards Differential RCM Balance amount paid vide SCN No. AC/RCM/2020-21/2023-24 dated 25.08.2023

9. Verification -

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom .

Signature of Authorized Signatory
Name: SOHAM MODI
Designation: Director
Date: 22/09/2023

ANNEXURE -VIII

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

ARN :AD361023010395L **Date :20/10/2023**

1.	GSTIN	36AAHCG4940K1ZC	
2.	Name	GV DISCOVERY CENTERS PRIVATE LIMITED	
3.	Cause of Payment	Others	
4.	Section under which voluntary payment is made	Others	
5.	Details of show cause notice, if payment is made within 30 days of its issue	Reference No:NA	Date Of issue:NA
6.	Financial Year	2020-2021	
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)		

Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty,if applicable	Fee	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	APR 2020-MAR 2021	CGST	Telangana	0.00	1,996.00	0.00	0.00	0.00	1,996.00	Cash	DC3610230135814	20/10/2023
2.	APR 2020-MAR 2021	SGST	Telangana	0.00	1,996.00	0.00	0.00	0.00	1,996.00	Cash	DC3610230135814	20/10/2023

8. Reasons, if any -

Towards Interest payment made against Notice No. ZD3608230168844 dated 25.08.2023 - towards short payment of RCM - Interest paid

9. Verification -

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom .

Signature of Authorized Signatory
Name: SOHAM MODI
Designation: Director
Date: 20/10/2023

M/s.GV Discovery Centres Private Limited
GSTN:36AAHCG4940K1ZC
Updated GSTR-2A for FY 2020-21

GSTR-2A Filing Period	Supplier Filing Status	Supplier GSTR-	Supplier GSTR-1 Filing Period	Supplier GSTIN	Supplier Name	Invoice Number	Invoice Date	Taxable Amount	IGST Amount	CGST Amount	SGST Amount	Total
Apr-20	Y	Y	Apr-20	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	KB00000289780806	28-Apr-20	3	-	0	0	4
Apr-20	Y	Y	Apr-20	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	KB00000301038276	30-Apr-20	200	-	18	18	236
Apr-20	Y	Y	Apr-20	36AAFCS6041M1Z2	ALEXANDRIA KNOWLEDGE PARK PRIVATE LIMITED	MNP/5/2021	01-Apr-20	26,452	-	2,381	2,381	31,214
May-20	Y	Y	May-20	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	KB00000314795717	31-May-20	200	-	18	18	236
May-20	Y	Y	May-20	36AAACT8353N1ZT	SATYAVANI PROJECTS AND CONSULTANTS PVT LTD	007/BD/2020-21	12-May-20	1,94,420	-	17,498	17,498	2,29,416
May-20	Y	Y	May-20	36AAFCS6041M1Z2	ALEXANDRIA KNOWLEDGE PARK PRIVATE LIMITED	MNP/22/2021	01-May-20	26,452	-	2,381	2,381	31,214
Jun-20	Y	Y	Jun-20	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	KB00000323163734	25-Jun-20	50	-	5	5	59
Jun-20	Y	Y	Jun-20	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	KB00000324755785	30-Jun-20	200	-	18	18	236
Jun-20	Y	Y	Jun-20	36AAFCS6041M1Z2	ALEXANDRIA KNOWLEDGE PARK PRIVATE LIMITED	MNP/39/2021	01-Jun-20	26,452	-	2,381	2,381	31,214
Jun-20	Y	Y	Jun-20	36AATPM6413C1ZO	AJAY MEHTA	GST/2020-21/1	14-May-20	16,500	-	1,485	1,485	19,470
Jun-20	Y	Y	Jun-20	36AATPM6413C1ZO	AJAY MEHTA	GST/2020-21/2	14-May-20	16,500	-	1,485	1,485	19,470
Jun-20	Y	Y	Jun-20	36ASDPM5467A1ZV	Shruti Agarwal	ASA2021004	25-Jun-20	15,000	-	1,350	1,350	17,700
Jul-20	Y	Y	Jul-20	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	KB00000331582520	31-Jul-20	200	-	18	18	236
Jul-20	Y	Y	Jul-20	36AAFCS6041M1Z2	ALEXANDRIA KNOWLEDGE PARK PRIVATE LIMITED	MNP/56/2021	01-Jul-20	26,452	-	2,381	2,381	31,214

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Jul-20	Y	Y	Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 10227	24-Jul-20	350	-	32	32	413
Jul-20	Y	Y	Jul-20	36AJIPM8876F1ZN	M/s Social DNA (Prop.) Aditya R Mankani	120	28-Jul-20	10,271	-	924	924	12,120
Aug-20	Y	Y	Aug-20	06AAACM0829Q1Z8	MARUTI SUZUKI INDIA LIMITED	EW3470479	31-Aug-20	4,660	839	-	-	5,499
Aug-20	Y	Y	Aug-20	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	KB00000343 247578	31-Aug-20	200	-	18	18	236
Aug-20	Y	Y	Aug-20	36AABCD6242R1Z8	DILPREET TUBES PVT LTD	466	27-Aug-20	6,993	-	629	629	8,251
Aug-20	Y	Y	Aug-20	36AABCV2471Q1ZT	VARUN MOTORS PRIVATE LIMITED	012/RS/200 01107	31-Aug-20	3,954	-	540	540	5,033
Aug-20	Y	Y	Aug-20	36AABCV2471Q1ZT	VARUN MOTORS PRIVATE LIMITED	012/VSL/20 001023	31-Aug-20	2,56,193	-	35,867	35,867	3,30,489
Aug-20	Y	Y	Aug-20	36AACCI3537P1Z6	M/S INTERACTIVE DATA SYSTEMS LIMITED	FY2020- 21/909139	25-Aug-20	15,000	-	1,350	1,350	17,700
Aug-20	Y	Y	Aug-20	36AADCV9375P1ZC	V GREEN MEDIA PRIVATE LIMITED	VGM-2021- 117	19-Aug-20	15,884	-	1,295	1,295	18,473
Aug-20	Y	Y	Aug-20	36AADCV9375P1ZC	V GREEN MEDIA PRIVATE LIMITED	VGM-2021- 124	25-Aug-20	7,000	-	630	630	8,260
Aug-20	Y	Y	Aug-20	36AAFCS6041M1Z2	ALEXANDRIA KNOWLEDGE PARK PRIVATE LIMITED	MNP/73/202 1	01-Aug-20	26,452	-	2,381	2,381	31,214
Aug-20	Y	Y	Aug-20	36AAHFS8926L1ZI	SHRI GANESH PUMPS AND MACHINERY CENTRE	C0863	10-Aug-20	13,788	-	877	877	15,542
Aug-20	Y	Y	Aug-20	36AASFK7372D1ZY	KGM & CO	2020- 2021/125	07-Aug-20	1,500	-	135	135	1,770
Aug-20	Y	Y	Aug-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	12586	01-Aug-20	1,900	-	171	171	2,242
Aug-20	Y	Y	Aug-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	12629	06-Aug-20	444	-	27	27	497
Aug-20	Y	Y	Aug-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 10279	10-Aug-20	84	-	8	8	99
Aug-20	Y	Y	Aug-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 10299	10-Aug-20	204	-	18	18	241

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Aug-20	Y	Y	Aug-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	12793	19-Aug-20	55	-	3	3	62
Aug-20	Y	Y	Aug-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 10439	31-Aug-20	692	-	62	62	817
Aug-20	Y	Y	Aug-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 10448	31-Aug-20	2,394	-	215	215	2,824
Aug-20	Y	Y	Aug-20	36ADOPN7656C1Z7	LEPAKSHI TARPAULIN INDUSTRIES	1647	29-Aug-20	1,300	-	78	78	1,456
Aug-20	Y	Y	Aug-20	36ADYPJ4957A1Z7	VIDYUT INDUSTRIAL CORPORATION	2239/20-21	19-Aug-20	27,924	-	2,513	2,513	32,950
Aug-20	Y	Y	Aug-20	36ADYPJ4957A1Z7	VIDYUT INDUSTRIAL CORPORATION	2240/20-21	19-Aug-20	24,140	-	2,173	2,173	28,485
Aug-20	Y	Y	Aug-20	36ADYPJ4957A1Z7	VIDYUT INDUSTRIAL CORPORATION	2241/20-21	19-Aug-20	1,000	-	25	25	1,050
Aug-20	Y	Y	Aug-20	36ADYPJ4957A1Z7	VIDYUT INDUSTRIAL CORPORATION	2320/20-21	24-Aug-20	97,485	-	8,774	8,774	1,15,032
Aug-20	Y	Y	Aug-20	36AJBPK0412E1ZY	ELEGANT ENTERPRISES	EE2021-0126	12-Aug-20	6,500	-	585	585	7,670
Aug-20	Y	Y	Aug-20	36AJBPK9872C1Z4	M/S S.K.RADIUM DESIGNERS	7003	17-Aug-20	20,000	-	1,800	1,800	23,600
Aug-20	Y	Y	Aug-20	36AJIPM8876F1ZN	M/s Social DNA (Prop.) Aditya R Mankani	152	03-Aug-20	12,043	-	1,084	1,084	14,211
Aug-20	Y	Y	Aug-20	36AJIPM8876F1ZN	M/s Social DNA (Prop.) Aditya R Mankani	158	10-Aug-20	10,000	-	900	900	11,800
Aug-20	Y	Y	Aug-20	36AOMPK8321C1Z1	MAAGOI INDIA	MI/06/20-21	17-Aug-20	32,000	-	2,880	2,880	37,760
Aug-20	Y	Y	Aug-20	36BFFPG8675C1ZD	36BFFPG8675C1ZD	117	24-Aug-20	1,50,000	-	13,500	13,500	1,77,000
Sep-20	Y	Y	Sep-20	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	KB00000347 143241	30-Sep-20	200	-	18	18	236
Sep-20	Y	Y	Sep-20	36AABCD6242R1Z8	DILPREET TUBES PVT LTD	588	21-Sep-20	12,511	-	1,126	1,126	14,763

M/s.GV Discovery Centres Private Limited
GSTN:36AAHCG4940K1ZC
Updated GSTR-2A for FY 2020-21

Sep-20	Y	Y	Sep-20	36AABCM4761E1ZM	MODI PROPERTIES PRIVATE LIMITED	MPPL10116	29-Sep-20	91,538	-	8,238	8,238	1,08,015
Sep-20	Y	Y	Sep-20	36AABCV2471Q1ZT	VARUN MOTORS PRIVATE LIMITED	010/BR/20007825	30-Sep-20	1,195	-	108	108	1,410
Sep-20	Y	Y	Sep-20	36AACFP6807A1ZL	PREMIER ENGINEERING CORPORATION	SAL/20-21/0632	16-Sep-20	18,150	-	1,634	1,634	21,417
Sep-20	Y	Y	Sep-20	36AAFCS6041M1Z2	ALEXANDRIA KNOWLEDGE PARK PRIVATE LIMITED	MNP/91/2021	01-Sep-20	26,452	-	2,381	2,381	31,214
Sep-20	Y	Y	Sep-20	36AAHFS8926L1ZI	SHRI GANESH PUMPS AND MACHINERY CENTRE	C1260	19-Sep-20	21,948	-	1,366	1,366	24,681
Sep-20	Y	Y	Sep-20	36AAHFS8926L1ZI	SHRI GANESH PUMPS AND MACHINERY CENTRE	C1398	30-Sep-20	57,976	-	4,477	4,477	66,930
Sep-20	Y	Y	Sep-20	36AAOFG9573A1Z5	GLOBAL SAFETY SOLUTIONS	1294	15-Sep-20	1,375	-	75	75	1,525
Sep-20	Y	Y	Sep-20	36ABFFM3063P1ZU	MODI REALITY GENOME VALLEY LLP	SAL/10001	30-Sep-20	120	-	11	11	142
Sep-20	Y	Y	Sep-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13142	10-Sep-20	400	-	24	24	448
Sep-20	Y	Y	Sep-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13144	10-Sep-20	1,235	-	111	111	1,457
Sep-20	Y	Y	Sep-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13246	17-Sep-20	5,160	-	464	464	6,089
Sep-20	Y	Y	Sep-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13248	17-Sep-20	13,255	-	1,193	1,193	15,641
Sep-20	Y	Y	Sep-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13308	21-Sep-20	12,505	-	1,125	1,125	14,756
Sep-20	Y	Y	Sep-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13310	21-Sep-20	300	-	27	27	354
Sep-20	Y	Y	Sep-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13379	28-Sep-20	6,396	-	384	384	7,164
Sep-20	Y	Y	Sep-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13380	28-Sep-20	611	-	55	55	721

Sep-20	Y	Y	Sep-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13385	28-Sep-20	7,171	-	645	645	8,462
Sep-20	Y	Y	Sep-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13416	30-Sep-20	1,050	-	95	95	1,239
Sep-20	Y	Y	Sep-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13449	30-Sep-20	30,100	-	2,709	2,709	35,518
Sep-20	Y	Y	Sep-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 10544	30-Sep-20	11,500	-	1,035	1,035	13,570
Sep-20	Y	Y	Sep-20	36ADBFS3288A2Z7	SILVER OAK VILLAS LLP	SAL/10054	22-Sep-20	2,500	-	225	225	2,950
Sep-20	Y	Y	Sep-20	36ADFPK4042C1Z1	Zeal Biologicals	228	28-Sep-20	1,800	-	162	162	2,124
Sep-20	Y	Y	Sep-20	36AEPPP5662Q1ZF	SRI RAJA RAJESHWARI TRADERS	0322	24-Sep-20	1,620	-	146	146	1,912
Sep-20	Y	Y	Sep-20	36AEQPR6876M2Z9	SRI BHAVANI ADS	54	12-Sep-20	23,000	-	2,070	2,070	27,140
Sep-20	Y	Y	Sep-20	36AJIPM8876F1ZN	M/s Social DNA (Prop.) Aditya R Mankani	182	02-Sep-20	12,637	-	1,137	1,137	14,911
Sep-20	Y	Y	Sep-20	36AJIPM8876F1ZN	M/s Social DNA (Prop.) Aditya R Mankani	212	30-Sep-20	29,500	-	2,655	2,655	34,810
Sep-20	Y	Y	Sep-20	36AYMPS1825R1ZJ	SREE MAHAVEER ENGG AND ELECTRICALS	1664	23-Sep-20	2,250	-	203	203	2,655
Sep-20	Y	Y	Sep-20	36AYMPS1825R1ZJ	SREE MAHAVEER ENGG AND ELECTRICALS	1665	23-Sep-20	3,825	-	344	344	4,514
Sep-20	Y	Y	Sep-20	36BANPG0597A1ZU	DV INDUSTRIES	2020-21/030	14-Sep-20	26,500	-	2,385	2,385	31,270
Sep-20	Y	Y	Sep-20	36BANPG0597A1ZU	DV INDUSTRIES	2020-21/034	22-Sep-20	7,000	-	630	630	8,260
Sep-20	Y	Y	Sep-20	36BISPS1067E2ZW	RAMDEV ELECTRICALS	177	29-Sep-20	790	-	71	71	932
Sep-20	Y	Y	Sep-20	36CUVPS1381P1ZH	PARIDHI ISPAT	143	25-Sep-20	3,87,337	-	34,860	34,860	4,57,057
Sep-20	Y	Y	Sep-20	36CUVPS1381P1ZH	PARIDHI ISPAT	144	25-Sep-20	3,88,888	-	35,000	35,000	4,58,887

Oct-20	Y	Y	Oct-20	06AADCM5146R1ZZ	MAKE MY TRIP (INDIA) PVT. LTD.	M06AI21I016 93687	31-Oct-20	264	48	-	-	312
Oct-20	Y	Y	Oct-20	27AAACV1582D1ZI	VIJAYDEEP HOTELS PVT LTD	BIFOBL2456	18-Oct-20	3,100	-	186	186	3,472
Oct-20	Y	Y	Oct-20	27AAACV1582D1ZI	VIJAYDEEP HOTELS PVT LTD	BIFOBL2457	18-Oct-20	4,100	-	246	246	4,592
Oct-20	Y	Y	Oct-20	27AABCI2726B1Z2	INTERGLOBE AVIATION LIMITED	MH1202110 AI50136	09-Oct-20	5,666	284	-	-	5,950
Oct-20	Y	Y	Oct-20	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	KB00000357 738062	31-Oct-20	200	-	18	18	236
Oct-20	Y	Y	Oct-20	36AAACV7244E1ZE	VIMTA LABS LIMITED	VLS/04952/ 20	07-Oct-20	3,500	-	315	315	4,130
Oct-20	Y	Y	Oct-20	36AABCI2726B1Z3	INTER GLOBE AVIATION LIMITED INDIGO	TS1202110A E88034	09-Oct-20	5,668	-	142	142	5,952
Oct-20	Y	Y	Oct-20	36AABCM4761E1Z M	MODI PROPERTIES PRIVATE LIMITED	MPPL10141	29-Oct-20	91,538	-	8,238	8,238	1,08,015
Oct-20	Y	Y	Oct-20	36AADCV9375P1ZC	V GREEN MEDIA PRIVATE LIMITED	VGM-2021- 203	15-Oct-20	20,000	-	1,200	1,200	22,400
Oct-20	Y	Y	Oct-20	36AADCV9375P1ZC	V GREEN MEDIA PRIVATE LIMITED	VGM-2021- 214	19-Oct-20	12,000	-	1,080	1,080	14,160
Oct-20	Y	Y	Oct-20	36AAFCS6041M1Z2	ALEXANDRIA KNOWLEDGE PARK PRIVATE LIMITED	MNP/108/20 21	01-Oct-20	26,452	-	2,381	2,381	31,214
Oct-20	Y	Y	Oct-20	36AAHCG4562D1ZP	GV RESEARCH CENTERS PRIVATE LIMITED	SAL/10002	05-Oct-20	875	-	79	79	1,033
Oct-20	Y	Y	Oct-20	36AAHCG4562D1ZP	GV RESEARCH CENTERS PRIVATE LIMITED	SAL/10003	05-Oct-20	875	-	79	79	1,033
Oct-20	Y	Y	Oct-20	36AAJFB7574K1ZX	M/S BISON WORLD	787	05-Oct-20	420	-	25	25	470
Oct-20	Y	Y	Oct-20	36AALCS6902M1ZU	ENCORE METALS PVT LTD	EMPL/H/20- 21/276	28-Oct-20	3,82,500	-	34,425	34,425	4,51,350
Oct-20	Y	Y	Oct-20	36AALCS6902M1ZU	ENCORE METALS PVT LTD	EMPL/H/20- 21/278	28-Oct-20	2,66,603	-	23,994	23,994	3,14,591
Oct-20	Y	Y	Oct-20	36AALCS6902M1ZU	ENCORE METALS PVT LTD	EMPL/H/20- 21/282	31-Oct-20	6,10,485	-	54,944	54,944	7,20,373

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Oct-20	Y	Y	Oct-20	36AAOFG9573A1Z5	GLOBAL SAFETY SOLUTIONS	1314/20-21	22-Oct-20	1,950	-	49	49	2,048
Oct-20	Y	Y	Oct-20	36AAOFG9573A1Z5	GLOBAL SAFETY SOLUTIONS	1318	24-Oct-20	1,500	-	38	38	1,575
Oct-20	Y	Y	Oct-20	36ABVPS3814J1Z0	MANISH SALES AGENCIES	751	09-Oct-20	420	-	38	38	496
Oct-20	Y	Y	Oct-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13510	05-Oct-20	345	-	31	31	407
Oct-20	Y	Y	Oct-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13511	05-Oct-20	1,360	-	82	82	1,523
Oct-20	Y	Y	Oct-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13513	05-Oct-20	550	-	50	50	649
Oct-20	Y	Y	Oct-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13538	06-Oct-20	4,448	-	400	400	5,249
Oct-20	Y	Y	Oct-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13672	22-Oct-20	427	-	38	38	504
Oct-20	Y	Y	Oct-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13673	22-Oct-20	6,165	-	555	555	7,275
Oct-20	Y	Y	Oct-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13674	22-Oct-20	324	-	19	19	362
Oct-20	Y	Y	Oct-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13679	22-Oct-20	19,215	-	1,729	1,729	22,674
Oct-20	Y	Y	Oct-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13680	22-Oct-20	4,278	-	385	385	5,048
Oct-20	Y	Y	Oct-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13734	22-Oct-20	5,229	-	314	314	5,856
Oct-20	Y	Y	Oct-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13737	22-Oct-20	464	-	42	42	548
Oct-20	Y	Y	Oct-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13739	22-Oct-20	2,203	-	198	198	2,600
Oct-20	Y	Y	Oct-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13795	30-Oct-20	2,100	-	189	189	2,478
Oct-20	Y	Y	Oct-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13796	30-Oct-20	788	-	71	71	929
Oct-20	Y	Y	Oct-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13884	30-Oct-20	900	-	81	81	1,062
Oct-20	Y	Y	Oct-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13891	30-Oct-20	788	-	71	71	929

Oct-20	Y	Y	Oct-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13894	30-Oct-20	17,640	-	1,588	1,588	20,815
Oct-20	Y	Y	Oct-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	13898	30-Oct-20	20,630	-	1,334	1,334	23,298
Oct-20	Y	Y	Oct-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 10607	31-Oct-20	1,000	-	90	90	1,180
Oct-20	Y	Y	Oct-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 10621	31-Oct-20	15,471	-	1,392	1,392	18,256
Oct-20	Y	Y	Oct-20	36ACUPC9341A1ZO	VAISHNAVI AGENCIES	626	22-Oct-20	23,644	-	2,128	2,128	27,900
Oct-20	Y	Y	Oct-20	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/20-21/410	05-Oct-20	733	-	66	66	865
Oct-20	Y	Y	Oct-20	36ADOPN7656C1Z7	LEPAKSHI TARPAULIN INDUSTRIES	1847	20-Oct-20	3,300	-	128	128	3,556
Oct-20	Y	Y	Oct-20	36AEQPR6876M1ZA	M/S SRI BHAVANI DIGITALS	46	10-Oct-20	1,566	-	94	94	1,754
Oct-20	Y	Y	Oct-20	36AEQPR6876M2Z9	SRI BHAVANI ADS	65	10-Oct-20	23,000	-	2,070	2,070	27,140
Oct-20	Y	Y	Oct-20	36AEQPR6876M2Z9	SRI BHAVANI ADS	79	30-Oct-20	23,000	-	2,070	2,070	27,140
Oct-20	Y	Y	Oct-20	36AJIPM8876F1ZN	M/s Social DNA (Prop.) Aditya R Mankani	243	03-Oct-20	11,042	-	994	994	13,030
Oct-20	Y	Y	Oct-20	36AJIPM8876F1ZN	M/s Social DNA (Prop.) Aditya R Mankani	244	03-Oct-20	11,042	-	994	994	13,030
Oct-20	Y	Y	Oct-20	36AJIPM8876F1ZN	M/s Social DNA (Prop.) Aditya R Mankani	254	29-Oct-20	19,500	-	1,755	1,755	23,010
Oct-20	Y	Y	Oct-20	36AYMPS1825R1ZJ	SREE MAHAVEER ENGG AND ELECTRICALS	2056	20-Oct-20	2,250	-	203	203	2,655
Oct-20	Y	Y	Oct-20	36AYMPS1825R1ZJ	SREE MAHAVEER ENGG AND ELECTRICALS	2062	21-Oct-20	2,415	-	217	217	2,850
Oct-20	Y	Y	Oct-20	36BISPS1067E2ZW	RAMDEV ELECTRICALS	1025	30-Oct-20	650	-	59	59	767

Oct-20	Y	Y	Oct-20	36CMRPS1089L1Z4	M/S A A B ENGINEERING	1505	29-Oct-20	1,650	-	149	149	1,947
Nov-20	Y	Y	Nov-20	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	KB00000371 441968	30-Nov-20	200	-	18	18	236
Nov-20	Y	Y	Nov-20	36AABCD6242R1Z8	DILPREET TUBES PVT LTD	799	06-Nov-20	1,245	-	112	112	1,469
Nov-20	Y	Y	Nov-20	36AABCD6242R1Z8	DILPREET TUBES PVT LTD	867	21-Nov-20	6,940	-	625	625	8,190
Nov-20	Y	Y	Nov-20	36AABCM4761E1Z M	MODI PROPERTIES PRIVATE LIMITED	MPPL10157	30-Nov-20	91,538	-	8,238	8,238	1,08,015
Nov-20	Y	Y	Nov-20	36AACFI4808C1ZR	SRI VINAYAKA STONE CRUSHING INDUSTRY	400	02-Nov-20	16,000	-	400	400	16,800
Nov-20	Y	Y	Nov-20	36AADCR2047Q1ZZ	REFLECTIONS ELECTRICALS PRIVATE LIMITED	1675	02-Nov-20	10,200	-	612	612	11,424
Nov-20	Y	Y	Nov-20	36AAEFA2074L1ZG	AKASH STEELS	AS/2020-21/0752	27-Nov-20	2,11,800	-	19,062	19,062	2,49,924
Nov-20	Y	Y	Nov-20	36AAFCS6041M1Z2	ALEXANDRIA KNOWLEDGE PARK PRIVATE LIMITED	MNP/125/20 21	01-Nov-20	26,452	-	2,381	2,381	31,214
Nov-20	Y	Y	Nov-20	36AAHFS8926L1ZI	SHRI GANESH PUMPS AND MACHINERY CENTRE	C1926	12-Nov-20	31,579	-	2,015	2,015	35,609
Nov-20	Y	Y	Nov-20	36AAJFB7574K1ZX	M/S BISON WORLD	1011	06-Nov-20	2,598	-	156	156	2,910
Nov-20	Y	Y	Nov-20	36AAOFG9573A1Z5	GLOBAL SAFETY SOLUTIONS	1326	06-Nov-20	2,650	-	154	154	2,958
Nov-20	Y	Y	Nov-20	36AAOFG9573A1Z5	GLOBAL SAFETY SOLUTIONS	1339	20-Nov-20	16,000	-	709	709	17,418
Nov-20	Y	Y	Nov-20	36ABEPH2533C1Z9	NARENDRA TYRES	4615	05-Nov-20	3,672	-	514	514	4,700
Nov-20	Y	Y	Nov-20	36ABFFS3664J1ZT	SIDDARTH ENTERPRISES	3345	19-Nov-20	3,788	-	341	341	4,470
Nov-20	Y	Y	Nov-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14031	04-Nov-20	5,141	-	463	463	6,066
Nov-20	Y	Y	Nov-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14134	07-Nov-20	2,404	-	216	216	2,837

Nov-20	Y	Y	Nov-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14135	07-Nov-20	1,170	-	105	105	1,381
Nov-20	Y	Y	Nov-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14136	07-Nov-20	8,650	-	779	779	10,207
Nov-20	Y	Y	Nov-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14223	16-Nov-20	8,002	-	720	720	9,442
Nov-20	Y	Y	Nov-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14263	18-Nov-20	450	-	27	27	504
Nov-20	Y	Y	Nov-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14264	18-Nov-20	2,845	-	256	256	3,357
Nov-20	Y	Y	Nov-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14303	25-Nov-20	1,450	-	50	50	1,551
Nov-20	Y	Y	Nov-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14366	28-Nov-20	1,890	-	170	170	2,230
Nov-20	Y	Y	Nov-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14456	30-Nov-20	2,400	-	60	60	2,520
Nov-20	Y	Y	Nov-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 10720	30-Nov-20	3,000	-	270	270	3,540
Nov-20	Y	Y	Nov-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 10743	30-Nov-20	3,767	-	339	339	4,445
Nov-20	Y	Y	Nov-20	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/20- 21/492	04-Nov-20	3,440	-	310	310	4,059
Nov-20	Y	Y	Nov-20	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/20- 21/530	14-Nov-20	3,033	-	273	273	3,579
Nov-20	Y	Y	Nov-20	36ADBFS3288A2Z7	SILVER OAK VILLAS LLP	SAL/10071	20-Nov-20	2,500	-	225	225	2,950
Nov-20	Y	Y	Nov-20	36ADBFS3288A2Z7	SILVER OAK VILLAS LLP	SAL/10072	20-Nov-20	1,200	-	108	108	1,416
Nov-20	Y	Y	Nov-20	36AEPPP5662Q1ZF	SRI RAJA RAJESHWARI TRADERS	0411	07-Nov-20	400	-	36	36	472
Nov-20	Y	Y	Nov-20	36AEPPP5662Q1ZF	SRI RAJA RAJESHWARI TRADERS	0418	10-Nov-20	48,793	-	4,391	4,391	57,576
Nov-20	Y	Y	Nov-20	36AEQPR6876M2Z9	SRI BHAVANI ADS	91	25-Nov-20	23,000	-	2,070	2,070	27,140
Nov-20	Y	Y	Nov-20	36AJIPM8876F1ZN	M/s Social DNA (Prop.) Aditya R Mankani	278	03-Nov-20	69,252	-	6,233	6,233	81,718

Nov-20	Y	Y	Nov-20	36AJIPM8876F1ZN	M/s Social DNA (Prop.) Aditya R Mankani	280	03-Nov-20	21,090	-	1,898	1,898	24,886
Nov-20	Y	Y	Nov-20	36AJIPM8876F1ZN	M/s Social DNA (Prop.) Aditya R Mankani	281	03-Nov-20	10,805	-	972	972	12,750
Nov-20	Y	Y	Nov-20	36AKTPG8982A1ZR	SRI RAMA FLYASH BRICKS	554	04-Nov-20	8,700	-	218	218	9,135
Nov-20	Y	Y	Nov-20	36AMRPG2711M1ZT	SHUBHAM ENTERPRISES	1735	11-Nov-20	1,100	-	99	99	1,298
Nov-20	Y	Y	Nov-20	36ASDPM5467A1ZV	Shruti Agarwal	ASA2021071	06-Nov-20	5,000	-	450	450	5,900
Nov-20	Y	Y	Nov-20	36BISPS1067E2ZW	RAMDEV ELECTRICALS	1029	03-Nov-20	600	-	54	54	708
Nov-20	Y	Y	Nov-20	36CYGPS6419B1ZC	PARAMESHWARI RADIUMS	114	16-Nov-20	510	-	46	46	602
Dec-20	Y	Y	Dec-20	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	KB00000383 468116	31-Dec-20	200	-	18	18	236
Dec-20	Y	Y	Dec-20	36AABCM4761E1Z M	MODI PROPERTIES PRIVATE LIMITED	MPPL10173	31-Dec-20	91,538	-	8,238	8,238	1,08,015
Dec-20	Y	Y	Dec-20	36AACFI4808C1ZR	SRI VINAYAKA STONE CRUSHING INDUSTRY	484	18-Dec-20	8,381	-	210	210	8,800
Dec-20	Y	Y	Dec-20	36AADCV9375P1ZC	V GREEN MEDIA PRIVATE LIMITED	VGM-2021-277	08-Dec-20	4,501	-	405	405	5,311
Dec-20	Y	Y	Dec-20	36AAFCS6041M1Z2	ALEXANDRIA KNOWLEDGE PARK PRIVATE LIMITED	MNP/142/2021	01-Dec-20	26,452	-	2,381	2,381	31,214
Dec-20	Y	Y	Dec-20	36AAHFK8714A1ZJ	M/S KADAKIA AND MODI HOUSING	SAL/10030	31-Dec-20	78,632	-	7,077	7,077	92,786
Dec-20	Y	Y	Dec-20	36AAYCS2123D1ZB	SRI PARAMESHWARA ENGINEERING SOLUTIONS PRIVATE LIMITED	SPES/20-21/1060	04-Dec-20	9,560	-	860	860	11,281
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/10795	02-Dec-20	18,750	-	1,688	1,688	22,125
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/10810	02-Dec-20	9,735	-	876	876	11,487

Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 10823	03-Dec-20	38,940	-	3,505	3,505	45,949
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14629	07-Dec-20	2,340	-	140	140	2,621
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14685	09-Dec-20	1,755	-	158	158	2,071
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14721	10-Dec-20	12,250	-	1,715	1,715	15,680
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14794	15-Dec-20	312	-	28	28	368
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14797	15-Dec-20	5,700	-	513	513	6,726
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14799	15-Dec-20	2,417	-	216	216	2,850
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14800	15-Dec-20	500	-	45	45	590
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14801	15-Dec-20	15,118	-	1,361	1,361	17,839
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14805	15-Dec-20	2,790	-	202	202	3,195
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14806	15-Dec-20	1,100	-	99	99	1,298
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14807	15-Dec-20	2,201	-	198	198	2,597
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14942	21-Dec-20	2,340	-	211	211	2,761
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14943	21-Dec-20	6,030	-	543	543	7,115
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14944	21-Dec-20	1,284	-	116	116	1,515
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14945	21-Dec-20	585	-	53	53	690
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	14946	21-Dec-20	1,678	-	120	120	1,918
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	15055	28-Dec-20	571	-	43	43	658
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	15057	28-Dec-20	1,718	-	121	121	1,960

Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	15058	28-Dec-20	258	-	23	23	304
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	15059	28-Dec-20	2,203	-	198	198	2,600
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	15148	31-Dec-20	1,960	-	135	135	2,230
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	15151	31-Dec-20	6,900	-	621	621	8,142
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 10828	31-Dec-20	2,000	-	180	180	2,360
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 10871	31-Dec-20	545	-	49	49	643
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 10872	31-Dec-20	3,850	-	346	346	4,542
Dec-20	Y	Y	Dec-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 10896	31-Dec-20	600	-	54	54	708
Dec-20	Y	Y	Dec-20	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/20- 21/635	10-Dec-20	10,042	-	904	904	11,849
Dec-20	Y	Y	Dec-20	36ADFPK4042C1Z1	Zeal Biologicals	232	10-Oct-20	5,000	-	450	450	5,900
Dec-20	Y	Y	Dec-20	36AEPPP5662Q1ZF	SRI RAJA RAJESHWARI TRADERS	0535	30-Dec-20	460	-	41	41	543
Dec-20	Y	Y	Dec-20	36AEQPR6876M2Z9	SRI BHAVANI ADS	104	23-Dec-20	23,000	-	2,070	2,070	27,140
Dec-20	Y	Y	Dec-20	36AIRPS8547D1ZM	ARYAN ENTERPRISES	2020- 21/2274	31-Dec-20	7,203	-	648	648	8,500
Dec-20	Y	Y	Dec-20	36AJBPK0412E1ZY	ELEGANT ENTERPRISES	EE2021- 0340	26-Dec-20	460	-	41	41	543
Dec-20	Y	Y	Dec-20	36AJIPM8876F1ZN	M/s Social DNA (Prop.) Aditya R Mankani	316	03-Dec-20	79,471	-	7,152	7,152	93,776
Dec-20	Y	Y	Dec-20	36AJIPM8876F1ZN	M/s Social DNA (Prop.) Aditya R Mankani	317	03-Dec-20	40,814	-	3,673	3,673	48,161
Dec-20	Y	Y	Dec-20	36AJIPM8876F1ZN	M/s Social DNA (Prop.) Aditya R Mankani	330	03-Dec-20	9,031	-	813	813	10,657

Dec-20	Y	Y	Dec-20	36BJJPG3515K1Z6	SFS HARDWARE	59	05-Oct-20	836	-	75	75	986
Jan-21	Y	Y	Jan-21	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	KB00000395 002092	31-Jan-21	200	-	18	18	236
Jan-21	Y	Y	Jan-21	36AABCM4761E1Z M	MODI PROPERTIES PRIVATE LIMITED	MPPL10192	31-Jan-21	91,538	-	8,238	8,238	1,08,015
Jan-21	Y	Y	Jan-21	36AABCV2471Q1ZT	VARUN MOTORS PRIVATE LIMITED	10/BR/2001 4580	16-Jan-21	3,399	-	306	306	4,011
Jan-21	Y	Y	Jan-21	36AAFCS6041M1Z2	ALEXANDRIA KNOWLEDGE PARK PRIVATE LIMITED	MNP/160/20 21	01-Jan-21	26,452	-	2,381	2,381	31,214
Jan-21	Y	N	Jan-21	36AAHFS0845E1ZB	SANA COLLECTIONS	3945	04-Jan-21	627	-	56	56	740
Jan-21	Y	Y	Jan-21	36AAIFV6997M1Z1	M/S VASANT ENTERPRISES	31	26-Jan-21	4,86,048	-	43,744	43,744	5,73,536
Jan-21	Y	Y	Jan-21	36AAJPI8690P3ZQ	TAIGA READYMIX	197	31-Jan-21	47,458	-	4,271	4,271	56,000
Jan-21	Y	Y	Jan-21	36AAOFG9573A1Z5	GLOBAL SAFETY SOLUTIONS	1376	09-Jan-21	1,450	-	36	36	1,523
Jan-21	Y	Y	Jan-21	36AAOFG9573A1Z5	GLOBAL SAFETY SOLUTIONS	1389	22-Jan-21	1,300	-	33	33	1,365
Jan-21	Y	Y	Jan-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 10920	02-Jan-21	18,750	-	1,688	1,688	22,125
Jan-21	Y	Y	Jan-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 10935	02-Jan-21	9,735	-	876	876	11,487
Jan-21	Y	Y	Jan-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	15240	07-Jan-21	1,494	-	131	131	1,756
Jan-21	Y	Y	Jan-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	15241	07-Jan-21	1,200	-	108	108	1,416
Jan-21	Y	Y	Jan-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	15272	08-Jan-21	600	-	36	36	672
Jan-21	Y	Y	Jan-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	15275	08-Jan-21	1,550	-	140	140	1,829
Jan-21	Y	Y	Jan-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	15378	13-Jan-21	4,550	-	410	410	5,369
Jan-21	Y	Y	Jan-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	15551	23-Jan-21	4,484	-	404	404	5,291
Jan-21	Y	Y	Jan-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	15623	28-Jan-21	2,400	-	216	216	2,832

Jan-21	Y	Y	Jan-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	15628	28-Jan-21	459	-	37	37	533
Jan-21	Y	Y	Jan-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 10973	29-Jan-21	26,667	-	2,400	2,400	31,467
Jan-21	Y	Y	Jan-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 10991	30-Jan-21	1,86,669	-	16,800	16,800	2,20,269
Jan-21	Y	Y	Jan-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 11001	30-Jan-21	1,675	-	151	151	1,977
Jan-21	Y	Y	Jan-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 11009	30-Jan-21	2,000	-	180	180	2,360
Jan-21	Y	Y	Jan-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 11030	30-Jan-21	6,176	-	556	556	7,288
Jan-21	Y	N	Jan-21	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/20- 21/720	05-Jan-21	12,374	-	1,114	1,114	14,601
Jan-21	Y	N	Jan-21	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/20- 21/791	23-Jan-21	5,191	-	467	467	6,125
Jan-21	Y	N	Jan-21	36AIZPG8119P1Z9	G P BUILDCON MATERIALS	497	22-Jan-21	14,300	-	1,287	1,287	16,874
Jan-21	Y	Y	Jan-21	36AJBPK0412E1ZY	ELEGANT ENTERPRISES	EE2021- 0390	21-Jan-21	5,300	-	477	477	6,254
Jan-21	Y	N	Jan-21	36AJIPM8876F1ZN	M/s Social DNA (Prop.) Aditya R Mankani	346	04-Jan-21	1,00,422	-	9,038	9,038	1,18,498
Jan-21	Y	N	Jan-21	36AJIPM8876F1ZN	M/s Social DNA (Prop.) Aditya R Mankani	354	04-Jan-21	8,649	-	778	778	10,206
Jan-21	Y	Y	Jan-21	36CMRPS1089L1Z4	M/S A A B ENGINEERING	1647	27-Jan-21	1,650	-	149	149	1,947
Feb-21	Y	N	Feb-21	27AHZPS4818C1ZS	ARENA CONSULTANTS	AC/GVdC/2 20/7	10-Feb-21	1,90,000	34,200	-	-	2,24,200
Feb-21	Y	Y	Feb-21	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	KB00000406 753787	28-Feb-21	200	-	18	18	236
Feb-21	Y	Y	Feb-21	36AABCD6242R1Z8	DILPREET TUBES PVT LTD	1297	23-Feb-21	9,944	-	895	895	11,734
Feb-21	Y	Y	Feb-21	36AAFCS6041M1Z2	ALEXANDRIA KNOWLEDGE PARK PRIVATE LIMITED	MNP/177/20 21	01-Feb-21	26,452	-	2,381	2,381	31,214

Feb-21	Y	Y	Feb-21	36AAHFS8926L1ZI	SHRI GANESH PUMPS AND MACHINERY CENTRE	C2833	06-Feb-21	73,846	-	5,436	5,436	84,718
Feb-21	Y	Y	Feb-21	36AAJPI8690P3ZQ	TAIGA READYMIX	254	28-Feb-21	3,62,457	-	32,621	32,621	4,27,699
Feb-21	Y	N	Feb-21	36AATPM6413C1ZO	AJAY MEHTA	GST/2020-21/171	09-Feb-21	26,802	-	2,412	2,412	31,626
Feb-21	Y	Y	Feb-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/11077	04-Feb-21	18,750	-	1,688	1,688	22,125
Feb-21	Y	Y	Feb-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/11092	04-Feb-21	9,735	-	876	876	11,487
Feb-21	Y	Y	Feb-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	15820	08-Feb-21	1,852	-	167	167	2,186
Feb-21	Y	Y	Feb-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	15821	08-Feb-21	1,575	-	142	142	1,859
Feb-21	Y	Y	Feb-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	15898	11-Feb-21	600	-	54	54	708
Feb-21	Y	Y	Feb-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16033	18-Feb-21	7,964	-	717	717	9,398
Feb-21	Y	Y	Feb-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16035	18-Feb-21	1,162	-	72	72	1,306
Feb-21	Y	Y	Feb-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/11121	22-Feb-21	26,667	-	2,400	2,400	31,467
Feb-21	Y	Y	Feb-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16125	25-Feb-21	2,745	-	247	247	3,239
Feb-21	Y	Y	Feb-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16158	25-Feb-21	5,040	-	454	454	5,947
Feb-21	Y	Y	Feb-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/11164	28-Feb-21	1,000	-	90	90	1,180
Feb-21	Y	Y	Feb-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/11175	28-Feb-21	13,583	-	1,222	1,222	16,028
Feb-21	Y	N	Feb-21	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/20-21/869	13-Feb-21	1,201	-	108	108	1,417
Feb-21	Y	Y	Feb-21	36AGOPD8982C1Z4	NAVEEN METAL UDYOG	312	27-Feb-21	22,080	-	1,987	1,987	26,054
Feb-21	Y	Y	Feb-21	36AJBPK0412E1ZY	ELEGANT ENTERPRISES	EE2021-0430	11-Feb-21	24,557	-	2,210	2,210	28,977

Feb-21	Y	Y	Feb-21	36AJBPK0412E1ZY	ELEGANT ENTERPRISES	EE2021-0435	13-Feb-21	2,164	-	195	195	2,554
Feb-21	Y	Y	Feb-21	36AJBPK0412E1ZY	ELEGANT ENTERPRISES	EE2021-0436	13-Feb-21	1,400	-	35	35	1,470
Feb-21	Y	Y	Feb-21	36AJBPK0412E1ZY	ELEGANT ENTERPRISES	EE2021-0451	23-Feb-21	600	-	54	54	708
Feb-21	Y	N	Feb-21	36AJIPM8876F1ZN	M/s Social DNA (Prop.) Aditya R Mankani	410	04-Feb-21	94,645	-	8,518	8,518	1,11,681
Feb-21	Y	N	Feb-21	36AJIPM8876F1ZN	M/s Social DNA (Prop.) Aditya R Mankani	411	04-Feb-21	6,473	-	583	583	7,638
Feb-21	Y	Y	Feb-21	36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2020-21/552	18-Feb-21	9,524	-	238	238	10,000
Feb-21	Y	N	Feb-21	36BJJPG3515K1Z6	SFS HARDWARE	106	11-Jan-21	3,118	-	281	281	3,680
Mar-21	Y	Y	Mar-21	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	KB00000419471894	31-Mar-21	200	-	18	18	236
Mar-21	Y	Y	Mar-21	36AADCR2809N1Z3	RELIABLE ENGG PRODUCTS INDIA PVT LTD	BR/CR/2454	06-Mar-21	44,068	-	3,966	3,966	52,000
Mar-21	Y	Y	Mar-21	36AAFCS6041M1Z2	ALEXANDRIA KNOWLEDGE PARK PRIVATE LIMITED	MNP/194/2021	01-Mar-21	26,452	-	2,381	2,381	31,214
Mar-21	Y	Y	Mar-21	36AAGCR4215B1ZT	REENERGY INFRA PRIVATE LIMITED	26	20-Mar-21	18,525	-	463	463	19,451
Mar-21	Y	Y	Mar-21	36AAHFS8926L1ZI	SHRI GANESH PUMPS AND MACHINERY CENTRE	C3317	23-Mar-21	36,575	-	2,286	2,286	41,147
Mar-21	Y	Y	Mar-21	36AAKPY9012E1ZG	SREE SUNIL ENTERPRISES	1013	31-Mar-21	28,000	-	2,520	2,520	33,040
Mar-21	Y	Y	Mar-21	36AAKPY9012E1ZG	SREE SUNIL ENTERPRISES	1014	31-Mar-21	10,500	-	945	945	12,390
Mar-21	Y	Y	Mar-21	36AALCS6902M1ZU	ENCORE METALS PVT LTD	EMPL/H/20-21/637	15-Mar-21	9,64,250	-	86,783	86,783	11,37,816
Mar-21	Y	Y	Mar-21	36AAOFG9573A1Z5	GLOBAL SAFETY SOLUTIONS	1469	10-Mar-21	7,250	-	409	409	8,068

Mar-21	Y	Y	Mar-21	36AAOFG9573A1Z5	GLOBAL SAFETY SOLUTIONS	1485	21-Mar-21	3,250	-	81	81	3,413
Mar-21	Y	Y	Mar-21	36AAOFG9573A1Z5	GLOBAL SAFETY SOLUTIONS	1486	21-Mar-21	2,300	-	207	207	2,714
Mar-21	Y	Y	Mar-21	36AAOFS6315A1ZB	SHIVSHAKTI STEEL TUBES	JDM/21358	30-Mar-21	1,55,025	-	13,952	13,952	1,82,930
Mar-21	Y	Y	Mar-21	36AAYCS2123D1ZB	SRI PARAMESHWARA ENGINEERING SOLUTIONS PRIVATE LIMITED	SPES/20-21/1562	02-Mar-21	2,500	-	225	225	2,950
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16289	04-Mar-21	2,730	-	246	246	3,221
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16346	09-Mar-21	5,400	-	486	486	6,372
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16355	09-Mar-21	13,800	-	1,242	1,242	16,284
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16444	16-Mar-21	1,41,400	-	12,726	12,726	1,66,852
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/11208	17-Mar-21	18,750	-	1,688	1,688	22,125
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/11223	18-Mar-21	9,735	-	876	876	11,487
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16502	19-Mar-21	9,900	-	1,386	1,386	12,672
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16576	22-Mar-21	6,247	-	562	562	7,371
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16577	22-Mar-21	6,389	-	496	496	7,380
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16579	22-Mar-21	1,231	-	111	111	1,452
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16584	22-Mar-21	1,655	-	149	149	1,953
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16585	22-Mar-21	1,456	-	115	115	1,685
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16589	22-Mar-21	1,500	-	90	90	1,680
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16599	22-Mar-21	2,362	-	213	213	2,787

Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16643	25-Mar-21	4,069	-	366	366	4,801
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16677	26-Mar-21	8,500	-	213	213	8,925
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16684	26-Mar-21	18,084	-	1,628	1,628	21,339
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16685	26-Mar-21	6,194	-	557	557	7,309
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16686	26-Mar-21	5,399	-	486	486	6,371
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16687	26-Mar-21	6,259	-	563	563	7,386
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 11245	26-Mar-21	1,600	-	144	144	1,888
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16733	30-Mar-21	1,280	-	115	115	1,510
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	16736	30-Mar-21	4,200	-	378	378	4,956
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 11273	31-Mar-21	15,774	-	1,420	1,420	18,613
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 11300	31-Mar-21	26,667	-	2,400	2,400	31,467
Mar-21	Y	Y	Mar-21	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLLP/LOG/ 11303	31-Mar-21	1,500	-	135	135	1,770
Mar-21	Y	Y	Mar-21	36ACTPS0810M1Z4	AJAY SUMAN SHRIVASTAVA	Misc/2020- 21/006	05-Feb-21	10,000	-	900	900	11,800
Mar-21	Y	Y	Mar-21	36AEPPP5662Q1ZF	SRI RAJA RAJESHWARI TRADERS	0619	09-Feb-21	11,250	-	1,013	1,013	13,275
Mar-21	Y	Y	Mar-21	36AEQPR6876M2Z9	SRI BHAVANI ADS	121	27-Jan-21	23,000	-	2,070	2,070	27,140
Mar-21	Y	Y	Mar-21	36AEQPR6876M2Z9	SRI BHAVANI ADS	130	22-Feb-21	23,000	-	2,070	2,070	27,140
Mar-21	Y	Y	Mar-21	36AEQPR6876M2Z9	SRI BHAVANI ADS	154	26-Mar-21	23,000	-	2,070	2,070	27,140
Mar-21	Y	Y	Mar-21	36AJBPK0412E1ZY	ELEGANT ENTERPRISES	EE2021- 0480	20-Mar-21	966	-	87	87	1,140
Mar-21	Y	Y	Mar-21	36AJBPK0412E1ZY	ELEGANT ENTERPRISES	EE2021- 0481	20-Mar-21	6,800	-	612	612	8,024

Mar-21	Y	Y	Mar-21	36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2020-21/576	11-Mar-21	9,524	-	238	238	10,000
Mar-21	Y	Y	Mar-21	36AKTPG8982A1ZR	SRI RAMA FLYASH BRICKS	709	12-Mar-21	27,550	-	689	689	28,928
Mar-21	Y	Y	Mar-21	36BJJPG3515K1Z6	SFS HARDWARE	161	09-Mar-21	1,915	-	172	172	2,260
Total								**89,60,668**	**35,370**	**7,85,518**	**7,85,518**	**1,05,69,637**