

**Attachment to DRC-01 for Penalty
(u/s 73 (9) of the TGST & CGST Acts, 2017)**

DIN	GST/36ACVFS7909P1ZV/18
Office details	
Designation of the assessing officer	ASSISTANT COMMISSIONER (ST)
Unit	RAMGOPALPET-RANIGUNJ 2
Division	BEGUMPET
Details of the Tax payer	
Name	SERENE CONSTRUCTIONS LLP
Legal Name	SERENE CONSTRUCTIONS LLP
GSTIN	36ACVFS7909P1ZV
Financial Year	2017-18

Ref:- 1.DRC-07 of the Assessment order ARN No. **AD361121008162U** & Order Ref. No. ZD361223069613F dt: 30-12-2023.

This Show cause notice is issued for determining liability for penalty under Section 73(9) of the TGST Act, 2017 and CGST Act, 2017 and at the outset, 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. Accordingly an assessment was made under Sec.73(1) of the TGST Act, 2017 in the reference cited above in DRC-07, dated above. After discussing the objections made by the tax payer the final liability under various heads was determine as follows:

S.No.	Amount (Rs.) Proposed in DRC-07		
	SGST	CGST	IGST
1	135900.21	115345.47	0

The sub-section 9 read with sub-section 8 of Section 73 of the TGST Act, 2017 makes it clear that the tax payer is liable for penalty of ten percent of the tax or ten thousand rupees whichever is higher if the tax is not paid within (30) days from the date of initiation of the assessment proceedings. The tax payer

has not paid the tax determined above within the stipulated time and hence is liable for a penalty of Rs. **13590.00** under SGST & Rs. **11535.00** under CGST Acts respectively.

Sl.No	Issue	SGST	CGST	TOTAL
1	Penalty 2017-18	13590	11535	25125

(Digitally Signed in DRC-07 of GSTN)

M. Upender
Assistant Commissioner (State Taxes)
RAMGOPALPET-RANIGUNJ-II CIRCLE
BEGUMPET

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

Reference No. - ZD361223071042W

Date - 30-12-2023

To

GSTIN/ID: 36ACVFS7909P1ZV

Name: SERENE CONSTRUCTIONS LLP

Address : 5-4-187/3 AND 4, 2ND FLOOR, SOHAM MANSION, MG ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

Tax Period : JUL 2017 - MAR 2018

F.Y.- 2017-2018

Act/ Rules Provisions - GST Act

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

Summary of Show Cause Notice

(a) Brief Fact of the Case : As per Attachment

(b) Grounds : Sec 73

(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 2017	MAR 2018	CGST	NA	0.00	0.00	13,590.00	0.00	0.00	13,590.00
2	0	0.00	JUL	MAR	SGST	NA	0.00	0.00	11,535.00	0.00	0.00	11,535.00

			2017	2018								
Total							0.00	0.00	25,125.00	0.00	0.00	25,125.00

Show Cause Notice is attached.

Supporting documents attached by officer:

SERENE CONSTRUCTIONS Penalty.pdf : Penalty SCN

Details of personal hearing and due date to file reply:

Sr. No.	Description	Particulars
1	Date by which reply has to be submitted	30-01-2024
2	Date of personal hearing	NA
3	Time of personal hearing	NA
4	Venue where personal hearing will be held	NA

Signature

Name: METHARY UPENDER

Designation: Assistant Commissioner

Jurisdiction: RAMGOPALPET-RANIGUNJ
2: Begumpet: Telangana