

From
Serene Construction
Hyderabad

Date: 05-03-2021

To,
Assistant Commissioner,
Ramgopalpet-Ranigunj Circle,
Begumpet division,
Ameerpet, Hyderabad.

Sir,

Sub: Reply to notice dated 12-02-2019, TGS Act.,2017- Scrutiny of returns SCN, GST Act 2017, Tax due of Rs 1,66,000/- (CGST –0.00/- SGST 83,000/- & IGST –83,000/-).

The Difference in GSTR 3B vs GSTR 1 is already paid off in the GSTR 3B return in the month of September-18.

The same is attached for your reference.

	IGST	CGST	SGST/UTGST	CESS	IGST	CGST	SGST/UTGST	CESS	IGST	CGST	SGST/UTGST
1	2	3	4	5	6	7	8	9	10	11	12
Apr-18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
May-18	0.00	0.00	0.00	0.00	0.00	31,500.00	31,500.00	0.00	0.00	-31,500.00	-31,500.00
Jun-18	0.00	54,900.00	54,900.00	0.00	0.00	54,900.00	54,900.00	0.00	0.00	0.00	0.00
Jul-18	0.00	3,63,600.00	3,63,600.00	0.00	0.00	3,63,600.00	3,63,600.00	0.00	0.00	0.00	0.00
Aug-18	0.00	1,33,200.00	1,33,200.00	0.00	0.00	1,33,200.00	1,33,200.00	0.00	0.00	0.00	0.00
Sep-18	0.00	3,37,500.00	3,37,500.00	0.00	0.00	2,20,500.00	2,20,500.00	0.00	0.00	1,17,000.00	1,17,000.00
Oct-18	0.00	1,98,000.00	1,98,000.00	0.00	0.00	1,98,000.00	1,98,000.00	0.00	0.00	0.00	0.00
Nov-18	0.00	76,500.00	76,500.00	0.00	0.00	76,500.00	76,500.00	0.00	0.00	0.00	0.00
Dec-18	0.00	90,000.00	90,000.00	0.00	0.00	90,000.00	90,000.00	0.00	0.00	0.00	0.00
Jan-19	0.00	4,44,425.00	4,44,425.00	0.00	0.00	4,44,425.31	4,44,425.31	0.00	0.00	-0.31	-0.31
Feb-19	0.00	4,38,300.00	4,38,300.00	0.00	0.00	4,38,300.00	4,38,300.00	0.00	0.00	0.00	0.00
Mar-19	0.00	4,72,500.00	4,72,500.00	0.00	0.00	4,02,075.00	4,02,075.00	0.00	0.00	70,425.00	70,425.00
Total	0.00	26,08,925.00	26,08,925.00	0.00	0.00	24,53,000.31	24,53,000.31	0.00	0.00	1,55,924.69	1,55,924.69

In view of above submissions, it is humbly requested to reassess the tax due for the period Apr'2020 to Dec-20 as mentioned in the notice of Rs. 1,66,000 /-.

Thanks & Regards
Serene Construction.
GSTIN – 36ACVFS7909P1ZV



GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

Office of the
Assistant Commissioner (ST),
Ramgopalpet-Ranigunj Circle, Begumpet division,
3r Floor, Pavani Prestige Building,
R S Brothers Building, Ameerpet, Hyderabad.

Ref. No: /RMGPT-RNGJ/DRC-01

Date: 12-02-2019

SHOW CAUSE NOTICE

Sub: TGST Act.,2017- Scrutiny of returns - **M/s.SERENE CONSTRUCTIONS LLP** ,– Variations in turnovers and taxes of GSTR3B and GSTR1 , - Verified – Proposed tax on variation in turnovers and taxes - Notice issued - Objections called for – Reg.

Ref: 1.GSTR3B and GSTR1 returns filed for the period of **July'2017 to March'18**.

M/s.**SERENE CONSTRUCTIONS LLP** are the registered Tax payers vide GSTIN:36ACVFS7909P1ZV and assesses on the rolls of Assistant Commissioner (ST), Ramgopalpet-Ranigunj Circle, Hyderabad.

On examination of the GSTR3B and GSTR1 returns filed by the tax payer for the period of **July'2017 to March'18** it is found that the tax payers under declared tax in their GSTR3B returns when compared to the GSTR1 returns as under:

Rs.in Lakhs

Description	2017-18		
	IGST	CGST	SGST
2A VS 3B	0	0.83	0.83

Therefore it is proposed that the taxpayer have under declared a tax of Rs.0/- under IGST, Rs. 83,000/- under CGST and Rs83,000. /- under SGST.

M/s.SERENE CONSTRUCTIONS LLP, are here by requested to file their written objections within (15) days from the date of receipt of this notice, failing which orders will be passed without further notice in the matter.

Assistant Commissioner (ST),
Ramgopalpet-Ranigunj Circle, Hyderabad.

To,
M/s.SERENE CONSTRUCTIONS LLP

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

Reference No : ZC360219262215G

Date: 12/02/2019

To

GSTIN/ID: 36ACVFS7909P1ZV

Name: SERENE CONSTRUCTIONS LLP

Address : 5-4-187/3 AND 4, 2ND FLOOR, SOHAM MANSION, MG ROAD, SECUNDERABAD, Ranga Reddy, 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 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	26/02/2019
3	Date of personal hearing	NA
4	Time of personal hearing	NA
5	Venue where personal hearing will be held	NA

Demand Details-

(Amount in Rs.)

Sr. No.	Tax Rate(%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	0	0.00	JUL 2017	MAR 2018	CGST	NA	83,000.00	0.00	10,000.00	0.00	93,000.00
2	0	0.00	JUL 2017	MAR 2018	SGST	NA	83,000.00	0.00	10,000.00	0.00	93,000.00
Total							1,66,000.00	0.00	20,000.00	0.00	1,86,000.00

Notice

Signature

Name: Vasantha Chivukula Chivukula

Designation: Assistant Commissioner

Jurisdiction: RAMGOPALPET: Begumpet: Telangana

FORM GST DRC - 01
[See rule 142(1)]

Reference No. - ZC360219262215G

Date - 12/02/2019

To

GSTIN/ID: 36ACVFS7909P1ZV

Name: SERENE CONSTRUCTIONS LLP

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

Tax Period : JUL 2017 - MAR 2018

F.Y.- 2017-2018

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

SCN Reference No. ZC360219262215G

Date 12/02/2019

Summary of Show Cause Notice

The detailed reasons for issuance of this Show Cause Notice is attached in annexure and the liability that appears to arise is mentioned in the table below:

(Amount in Rs.)

Sr. No.	Tax Rate(%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	0	0.00	JUL 2017	MAR 2018	CGST	NA	83,000.00	0.00	10,000.00	0.00	93,000.00
2	0	0.00	JUL 2017	MAR 2018	SGST	NA	83,000.00	0.00	10,000.00	0.00	93,000.00
Total							1,66,000.00	0.00	20,000.00	0.00	1,86,000.00

Signature

Name: Vasantha Chivukula Chivukula

Designation: Assistant Commissioner

Jurisdiction: RAMGOPALPET: Begumpet: Telangana

Notice