

**GOVERNMENT OF TELANGANA
COMMERCIAL TAX DEPARTMENT**

Attachment to Show Cause Notice in Form DRC-01

DIN	GST/36ACVFS7909P1ZV/21
Office details Designation of the assessing officer Unit Division	ASSISTANT COMMISSIONER (ST) RAMGOPALPET-RANIGUNJ BEGUMPET
Details of the Tax payer Name Legal Name GSTIN	SERENE CONSTRUCTIONS LLP SERENE CONSTRUCTIONS LLP 36ACVFS7909P1ZV
Financial Year	2020-21

Take notice that you have not filed annual return in GSTR-09 for the financial year 2020-21.

On examination of the information furnished to this office in GSTR-3B TRAN-1, GSTR-01, GSTR-2A, EWB and other records available in this office it is found that you have not declared your correct tax liability while filing GSTR-3B. The summary of under declared tax is as follows:

SGST Rs.**54476.64**
CGST Rs.**54476.64**
Total Rs.**108953.28**

The details of the above tax liability are as follows:

1. Excess claim of ITC:

• Excess ITC claimed in GSTR-3B compared to the tax on inward supplies declared by

You have claimed excess ITC in GSTR-3B as compared to the tax declared by your suppliers on the supplies made to you.

S.No	Description	Table No. in GSTR-3B	SGST	CGST	Total
1	2	3	4	5	6
1	ITC claimed in GSTR-3B	4(A)(5) + 4 (D)(1)	1449787.00	1449787.00	2899574.00
2	Tax declared by the suppliers on the supplies made to you.	Cumulative figures of GSTR-01 filed by suppliers	1396957.00	1396957.00	2793914.00
3	Excess ITC availed	S.No.1 (-) S. No.2	52830.00	52830.00	105660.00

• Under declaration of Ineligible ITC:

Under Sec 17(5) of the SGST Act, 2017 input tax credit shall not be available in respect of the list of commodities & services mentioned therein subject to certain conditions.
It is seen from GSTR-3B and other information that they have claimed ITC on these commodities and therefore the ITC claimed on these commodities or services is proposed to be recovered.

S.No	Commodity/Service	HSN code	Table no. in GSTR-3B	SGST	CGST	Total
1	2	3	4	5	6	7
1	Motor Vehicles	8702; 8703; 8711;		1646.64	1646.64	3293.28
A	Total ineligible ITC u/s 17(5)	-		1646.64	1646.64	3293.28
B	Ineligible ITC declared in GSTR-3B	-	4D.(1)	0.000	0.000	0.000
C	Difference/excess ITC claimed	-		1646.64	1646.64	3293.28

The total tax payable on account of these deficiencies after giving credit to the payments made in cash and ITC adjusted is arrived as follows:

S.No	Issue	SGST	CGST	Total
1	2	3	4	5
1	Total tax due in (1) above	54476.64	54476.64	108953.28

(The detailed workings of the above in tabular form are attached as Annexures)

Therefore it is proposed to assess the registered tax payer for the net tax payable indicated above under Section 73 of the SGST/CGST Act. The registered tax payer may therefore pay the tax along with interest in DRC-03. However, If the registered tax payer is not agreeing with the proposals in this notice they may file their objections in DRC-06 within (15) days from the date of receipt of this notice. A draft standard format is also attached for filing your response along with your detailed reply.

ASSISTANT COMMISSIONER (ST)

To download response pdf [Click Here](#)

Details of ITC claimed in GSTR-3B Vs ITC from GSTR-01 Suppliers						Date: 12-02-2022		Rs in Rupees		
GSTIN : 36ACVFS7909P1ZV		Name : SERENE CONSTRUCTIONS LLP		FY : 2020-21						
S.No.	Month	GSTR-3B ITC			ITC from GSTR-01 Suppliers			Difference		
		SGST	CGST	Total	SGST	CGST	Total	SGST	CGST	Total
1	2	3a	3b	3c	4a	4b	4c	5a	5b	5c
1	Apr, 2020	0.00	0.00	0.00	894.60	894.60	1789.20	-894.60	-894.60	-1789.20
2	May, 2020	101227.00	101227.00	202454.00	102248.07	102248.07	204496.14	-1021.07	-1021.07	-2042.14
3	Jun, 2020	304555.00	304555.00	609110.00	302308.38	302308.38	604616.76	2246.62	2246.62	4493.24
4	Jul, 2020	94363.00	94363.00	188726.00	67341.82	67341.82	134683.64	27021.18	27021.18	54042.36
5	Aug, 2020	29157.00	29157.00	58314.00	9059.70	9059.70	18119.40	20097.30	20097.30	40194.60
6	Sep, 2020	109655.00	109655.00	219310.00	140519.43	140519.43	281038.86	-30864.43	-30864.43	-61728.86
7	Oct, 2020	225869.00	225869.00	451738.00	282948.54	282948.54	565897.08	-57079.54	-57079.54	-114159.08
8	Nov, 2020	115726.00	115726.00	231452.00	92659.31	92659.31	185318.62	23066.69	23066.69	46133.38
9	Dec, 2020	157865.00	157865.00	315730.00	105512.52	105512.52	211025.04	52352.48	52352.48	104704.96
10	Jan, 2021	64860.00	64860.00	129720.00	34202.58	34202.58	68405.16	30657.42	30657.42	61314.84
11	Feb, 2021	172008.00	172008.00	344016.00	121760.75	121760.75	243521.50	50247.25	50247.25	100494.50
12	Mar, 2021	74502.00	74502.00	149004.00	137501.30	137501.30	275002.60	-62999.30	-62999.30	-125998.60
	TOTAL	1449787.00	1449787.00	2899574.00	1396957.00	1396957.00	2793914.00	52830.00	52830.00	105660.00

Note:
The value in GSTR 1 is considered upto 2021-10-22 as per under Sec 16(4) SGST : 0.00

SGST Tax = All other SGST ITC {4(A)(5)} + 4(D)(1) from GSTR-3B

- [SGST ITC from GSTR-01 suppliers - SGST ITC from Invalid ITC under Sec 16(4)]

= 1449787.00 - [1396957.00 - 0.00]

= 52830.00

The value in GSTR 1 is considered upto 2021-10-22 as per under Sec 16(4) SGST : 0.00

CGST Tax = All other CGST ITC {4(A)(5)} + 4(D)(1) from GSTR-3B

- [CGST ITC from GSTR-01 suppliers - CGST ITC from Invalid ITC under Sec 16(4)]

= 1449787.00 - [1396957.00 - 0.00]

= 52830.00

Details of Ineligible ITC 17 (5)				Date: 12-02-2022	Rs in Rupees			
GSTIN : 36ACVFS7909P1ZV Name : SERENE CONSTRUCTIONS LLP FY : 2020-21								
S.No.	Seller Name	Seller GSTIN	Commodity / Service	HSN code	Month	R1 to this dealer		
						SGST	CGST	Total
1	2	3	4	5	6	7a	7b	7c
1	VARUN MOTORS PRIVATE LIMITED	36AABCV2471Q1ZT	Motor Vehicles	8702; 8703;8711;	Feb, 2021	1646.64	1646.64	3293.28
	Total					1646.64	1646.64	3293.28

Note:

SGST Ineligible ITC = Lower of {(Total SGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 4D(1) SGST of GSTR-3B) or Sum of 4C of all months GSTR 3B in FY}
= Lower of 1646.64 - 0.000 or 1449787.00
= 1646.64

CGST Ineligible ITC = Lower of {(Total CGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 4D(1) CGST of GSTR-3B) or Sum of 4C of all months GSTR 3B in FY}
= Lower of 1646.64 - 0.000 or 1449787.00
= 1646.64

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

Reference No : ZD360222021961R

Date: 22/02/2022

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 : APR 2020 - MAR 2021

F.Y. 2020-2021

ARN- NA

Date- NA

(Voluntary payment intimation details, if applicable)

Show Cause Notice under section 73

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

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

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

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

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

Details of personal hearing etc.

Sr. No.	Description	Particulars
1	Section under which show cause notice/statement is issued	73
2	Date by which reply has to be submitted	08/03/2022
3	Date of personal hearing	28/02/2022
4	Time of personal hearing	11:30
5	Venue where personal hearing will be held	O/o AC(ST) RAMGOPALPET-RANIGUNJ CIRCLE

Demand Details-

(Amount in Rs.)

Sr. No.	Tax Rate(%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2020	MAR 2021	SGST	NA	54,476.64	0.00	0.00	0.00	0.00	54,476.64
2	0	0.00	APR 2020	MAR 2021	CGST	NA	54,476.64	0.00	0.00	0.00	0.00	54,476.64

Total							1,08,953.28	0.00	0.00	0.00	0.00	1,08,953.28
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Signature
Name: Vasantha Chivukula Chivukula
Designation: Assistant Commissioner
Jurisdiction: RAMGOPALPET -
RANIGUNJ: Begumpet: Telangana

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

Reference No. - ZD360222021961R

Date - 22/02/2022

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 : APR 2020 - MAR 2021

F.Y.- 2020-2021

SCN Reference No. ZD360222021961R

Date 22/02/2022

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

Summary of Show Cause Notice

(a) **Brief Fact of the Case** : Variation between GSTR-3B /TRAN-1/GSTR-01/GSTR-2A/EWB and other records

(b) **Grounds** : GST ACT AND RULES

(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	MAR	SGST	NA	54,476.64	0.00	0.00	0.00	0.00	54,476.64

			2020	2021								
2	0	0.00	APR 2020	MAR 2021	CGST	NA	54,476.64	0.00	0.00	0.00	0.00	54,476.64
Total							1,08,953.28	0.00	0.00	0.00	0.00	1,08,953.28

Signature

Name: Vasantha Chivukula Chivukula

Designation: Assistant Commissioner

Jurisdiction: RAMGOPALPET -
RANIGUNJ: Begumpet: Telangana