**GOVERNMENT OF TELANGANA**
**COMMERCIAL TAX DEPARTMENT**

**Attachment to ASMT - 10**

| | |
|---|---|
| DIN | GST/36ACVFS7909P1ZV/22 |
| Office details<br>Designation of the assessing officer<br>Unit<br>Division | ASSISTANT COMMISSIONER (ST)<br>RAMGOPALPET-RANIGUNJ<br>BEGUMPET |
| Details of the Tax payer<br>Name<br>Legal Name<br>GSTIN | SERENE CONSTRUCTIONS LLP<br>SERENE CONSTRUCTIONS LLP<br>36ACVFS7909P1ZV |
| Financial Year | 2021-22 |

Take notice that you have not filed annual return in GSTR-09 for the financial year 2021-22.

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.**132298.79**
CGST Rs.**132298.79**
Total Rs.**264597.58**

The details of the above tax liability are as follows:

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

In addition to the above under declared turnovers with respect to GSTR-3B, it is seen that you have under declared turnovers with respect to other information available in this office.

- **Reconciliation of GSTR-01 with GSTR-3B:**

The outward supplies turnover declared in GSTR-01 is greater than net outward supplies information furnished in GSTR-3B. This amount is therefore proposed to be taxed as under declared outward supplies as follows:

| S.No | Issue | SGST | CGST | Total |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| 1 | Tax on Outward supplies declared in GSTR-01 for the FY. | 775784.29 | 775784.29 | 1551568.58 |
| 2 | Less tax on Outward supplies arrived in GSTR-3B at box 3.1A | 645123.00 | 645123.00 | 1290246.00 |
| 3 | Difference (1-2) | 130661.29 | 130661.29 | 261322.58 |

**2. Excess claim of ITC:**

• **Under declaration of Ineligible ITC:**

Under Sec 17(5) of the SGST Act, 2017 input tax credit shall not be available in respect of the list of commodities & services mentioned therein subject to certain conditions.
It is seen from GSTR-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; | | 1637.50 | 1637.50 | 3275.00 |
| A | Total ineligible ITC u/s 17(5) | - | | 1637.50 | 1637.50 | 3275.00 |
| B | Ineligible ITC declared in GSTR-3B | - | 4D.(1) | 0.000 | 0.000 | 0.000 |
| C | Difference/excess ITC claimed | - | | 1637.50 | 1637.50 | 3275.00 |

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

| S.No | Issue | SGST | CGST | Total |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| 1 | Total tax due in (1)+(2) above | 132298.79 | 132298.79 | 264597.58 |

**(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 61 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 ASMT-11 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 GSTR-01 Vs GSTR-3B** **Date: 02-06-2022** **Rs in Rupees**

**GSTIN : 36ACVFS7909P1ZV** **Name : SERENE CONSTRUCTIONS LLP** **FY : 2021-22**

| S.No. | Month | GSTR-01 | | | GSTR-3B | | | Difference | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | SGST | CGST | Total | SGST | CGST | Total | SGST | CGST | Total |
| 1 | 2 | 3a | 3b | 3c | 4a | 4b | 4c | 5a | 5b | 5c |
| 1 | Apr, 2021 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 1000.00 | -500.00 | -500.00 | -1000.00 |
| 2 | May, 2021 | 0.00 | 0.00 | 0.00 | 250.00 | 250.00 | 500.00 | -250.00 | -250.00 | -500.00 |
| 3 | Jun, 2021 | 56720.02 | 56720.02 | 113440.04 | 56720.00 | 56720.00 | 113440.00 | 0.02 | 0.02 | 0.04 |
| 4 | Jul, 2021 | 0.00 | 0.00 | 0.00 | 4694.00 | 4694.00 | 9388.00 | -4694.00 | -4694.00 | -9388.00 |
| 5 | Aug, 2021 | 15695.46 | 15695.46 | 31390.92 | 15695.00 | 15695.00 | 31390.00 | 0.46 | 0.46 | 0.92 |
| 6 | Sep, 2021 | 45000.00 | 45000.00 | 90000.00 | 45000.00 | 45000.00 | 90000.00 | 0.00 | 0.00 | 0.00 |
| 7 | Oct, 2021 | 13944.06 | 13944.06 | 27888.12 | 13944.00 | 13944.00 | 27888.00 | 0.06 | 0.06 | 0.12 |
| 8 | Nov, 2021 | 95310.00 | 95310.00 | 190620.00 | 95310.00 | 95310.00 | 190620.00 | 0.00 | 0.00 | 0.00 |
| 9 | Dec, 2021 | 158850.00 | 158850.00 | 317700.00 | 31770.00 | 31770.00 | 63540.00 | 127080.00 | 127080.00 | 254160.00 |
| 10 | Jan, 2022 | 0.00 | 0.00 | 0.00 | 127080.00 | 127080.00 | 254160.00 | -127080.00 | -127080.00 | -254160.00 |
| 11 | Feb, 2022 | 254160.00 | 254160.00 | 508320.00 | 254160.00 | 254160.00 | 508320.00 | 0.00 | 0.00 | 0.00 |
| 12 | Mar, 2022 | 136104.75 | 136104.75 | 272209.50 | 0.00 | 0.00 | 0.00 | 136104.75 | 136104.75 | 272209.50 |
| | Total | 775784.29 | 775784.29 | 1551568.58 | 645123.00 | 645123.00 | 1290246.00 | 130661.29 | 130661.29 | 261322.58 |

Note:

SGST Tax = GSTR-01 SGST - GSTR-3B SGST

= 775784.29 - 645123.00

= 130661.29

CGST Tax = GSTR-01 CGST - GSTR-3B CGST

= 775784.29 - 645123.00

= 130661.29

| Details of Ineligible ITC 17 (5) Date: 02-06-2022 | | | | | | Rs in Rupees | | |
|---|---|---|---|---|---|---|---|---|
| GSTIN : 36ACVFS7909P1ZV<br>Name : SERENE CONSTRUCTIONS LLP FY : 2021-22 | | | | | | | | |
| 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; | Apr, 2021 | 469.58 | 469.58 | 939.16 |
| 2 | VARUN MOTORS PRIVATE LIMITED | 36AABCV2471Q1ZT | Motor Vehicles | 8702; 8703;8711; | Jul, 2021 | 550.02 | 550.02 | 1100.04 |
| 3 | VARUN MOTORS PRIVATE LIMITED | 36AABCV2471Q1ZT | Motor Vehicles | 8702; 8703;8711; | Sep, 2021 | 617.90 | 617.90 | 1235.80 |
| | Total | | | | | 1637.50 | 1637.50 | 3275.00 |

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 1637.50 - 0.000 or 304909.15

= 1637.50

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 1637.50 - 0.000 or 304909.15

= 1637.50

# GST ASMT - 10

*[See rule 99(1)]*

Reference No.: ZD360622009097I Date: 02/06/2022

To

GSTIN: 36ACVFS7909P1ZV
Name: SERENE CONSTRUCTIONS LLP
Address: 5-4-187/3 AND 4, 2ND FLOOR, SOHAM MANSION, MG ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

Tax period: APR 2021 - MAR 2022 F.Y.: 2021-2022 Type of Return: GSTR-9

| **Act/ Rules Provisions :** |
|---|
| GST ACT |

**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 | 16/06/2022 |
| 3 | Date of personal hearing | NA |
| 4 | Time of  personal hearing | NA |
| 5 | Venue where  personal hearing will be held | NA |

Signature
Name: Vasantha Chivukula Chivukula
Designation: Assistant Commissioner
Jurisdiction: RAMGOPALPET - RANIGUNJ , Begumpet , Telangana