

**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT**

Attachment to Show Cause Notice in Form DRC-01

DIN:	GST/36ACVFS7909P1ZV/18-19 , dt: 31-01-2024
Office details Designation of the assessing officer/ Unit	Asst. Commissioner (ST) Ramgopalpet-Ranigunj -2 Circle
Division	Begumpet
Details of the Tax payer Name	Serene Constructions LLP
GSTIN	36ACVFS7909P1ZV
Financial Year	2018-19

Sub: GST Act' 2017 – Scrutiny of Returns – Certain Discrepancies Noticed for the financial year 2018-19 – Under IGST Act'2017 – Request of payment – Regarding.

Ref: Authorization issued vide RC.No. RR02/AC(ST)/ IGST/01/2023-24 Dt:28-12-2023 by the Joint Commissioner (ST) Begumpet Division.

M/s. Serene Constructions LLP, is a registered tax payer on the rolls of the Assistant Commissioner (ST) Ramgopalpet-Ranigunj – II Circle, Begumpet Division with GSTIN 36ACVFS7909P1ZV.

On scrutiny of returns of the Tax Payer, certain discrepancies were noticed for the financial year 2018-19 under IGST Act'2017 which is identified as under:

S.No.	IGST ITC Claimed as per GSTR-3B	IGST ITC Available as per GSTR-2A	Excess ITC Claimed
1	3,86,316.00	2,41,949.22	1,44,366.78

Therefore it is proposed to assess the registered tax payer for the net tax payable indicated above under Section 73 of the SGST/CGST/IGST Act.

The registered tax payer may therefore pay the tax along with interest within 30 days of the show cause notice.

If payment of the proposed tax is made within one month of the receipt of this show cause notice, no penalty will be liveable and any payment made after one month would attract a penalty @ 10% of the tax determined or Rs.10000/-, whichever is higher, under Sec.122 of the CGST/SGST Act.

However, If the registered tax payer is not agreeing with the proposals in this notice they may file their written objections in DRC-06 within (30) days from the date of receipt of this notice. If the tax payer wants to attend for the personal hearing, they may appear before under signed during the office hours within the aforesaid time of 30 days on any working day.

Sd/-

Assistant Commissioner (ST)
Ramgopalpet-Ranigunj-II Circle

To:

M/s. Serene Constructions LLP
GSTIN: 36ACVFS7909P1ZV

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

Reference No. - ZD360124042932L

Date - 31-01-2024

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 : APR 2018 - MAR 2019

F.Y.- 2018-2019

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 :

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 2018	MAR 2019	IGST	Telangana	1,44,367.00	0.00	0.00	0.00	0.00	1,44,367.00
Total							1,44,367.00	0.00	0.00	0.00	0.00	1,44,367.00

Show Cause Notice is attached.

Supporting documents attached by officer:

Serene Constructions LLP.pdf : I GST SCN

Details of personal hearing and due date to file reply:

Sr. No.	Description	Particulars
1	Date by which reply has to be submitted	01-03-2024
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