



**Proceedings of Assistant Commissioner (State Taxes)**  
**Ramgopalpet-Ranigunj-II Circle**  
**BEGUMPET DIVISION**  
**PRESENT: Sri M. UPENDER**  
**(u/s 73 of the TGST & CGST Acts, 2017)**

DIN	GST/36ACVFS7909P1ZV/18-19
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	2018-19

Sub: GST Act' 2017 – Scrutiny of Returns – Certain Discrepancies Noticed for the financial year 2018-19 – Under IGST Act'2017 – Show cause notice issued – Reminder issued – Tax payer Not Filed any reply – Orders passed – Regarding.

Ref: 1. This office Show Cause notice vide ARN: AD3601240296935 dated: 31-01-2024  
2. This office Reminders dated: 05-03-2024, 18-03-2024 and 19-04-2024.

**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:

**1. Excess ITC Claimed**

S.No.	IGST ITC Claimed as per GSTR-3B	IGST ITC Available as per GSTR-2A	Excess ITC Claimed
1	386316.00	241949.22	<b>144366.78</b>

**Summary :**

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	IGST
1	2	3
1	Total tax due in (1) above	144366.78

Accordingly, a show cause notice issued to the Tax payer and issued (3) reminders along with personal hearing mentioned in the references cited. The Tax payer was given ample time but they have failed to furnish the details/ written objection called for even after several telephonic reminders for the reasons best known to them. Hence it is construed that they have no valid books of accounts maintained, as such there is no other alternative. Therefore in view of the limitation prescribed for assessment as per section 73(10) of SGST Act 2017 to complete their assessment to the best of judgment for the amount proposed in the show cause notice hereby confirmed as mentioned below:

S.No	Issue	IGST
1	2	3
1	Total tax due in (1) above	<b>144366.78</b>

Since the taxpayer has not paid the amounts within (30) days of issue of the show cause, they are liable to pay penalty under Sec.122 of the CGST/SGST/IGST Act as applicable of IGST Rs. **14437.00**.

**Note:** An appeal against this order lies before the Appellate Joint Commissioner (ST), Punjagutta Division Hyderabad within (90) days from the date of receipt of this order.

Sd/-  
Assistant Commissioner (ST)  
Ramgopalpet-Ranigunj-II Circle

**Office of : Assistant Commissioner**  
**Jurisdiction : RAMGOPALPET-RANIGUNJ 2: Begumpet: Telangana, State/UT : Telangana**

Reference No. : ZD3604240825747

Date : 29/04/2024

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

SCN/Statement Reference No. : ZD360124042932L

Date : 31/01/2024

Tax Period : APR 2018 - MAR 2019

F.Y. : 2018-2019

<b>Act/ Rules Provisions :</b>
GST Act

**Order under section 73**

A show cause notice/statement referred to above was issued to you u/s 73 of the Act for reasons stated therein. Since, no payment has been made within 30 days of the issue of the notice by you; therefore, on the basis of documents available with the department and information furnished by you, if any, demand is created for the reasons and other details attached in annexure

Please note that interest, if any, has been levied up to the date of issue of the order. While making payment, interest for the intervening period between date of order and date of payment, shall also be worked out and paid along with the dues stated in the order.

In case any refund is arising as per the above order, please claim the same by filing application in the prescribed form.

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 2018	MAR 2019	IGST	Telangana	1,44,366.78	0.00	1,44,367.00	0.00	0.00	2,88,733.78
Total							1,44,366.78	0.00	1,44,367.00	0.00	0.00	2,88,733.78

You are hereby directed to make the payment by 29/05/2024 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name : METHARY UPENDER

Designation : Assistant Commissioner

Jurisdiction : RAMGOPALPET-RANIGUNJ  
2: Begumpet: Telangana

Copy to -

**FORM GST DRC - 07**  
**[See rule 142(5)]**  
**Summary of the order**

Reference No. : ZD3604240825747

Date : 29/04/2024

1. Tax Period :- APR 2018 - MAR 2019
2. Issues involved :- Excess ITC claimed
3. Description of goods / services :-

Sr. No	HSN	Description
-	-	-

4. Details of demand :-

(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 2018	MAR 2019	IGST	Telangana	1,44,366.78	0.00	1,44,367.00	0.00	0.00	2,88,733.78
Total							1,44,366.78	0.00	1,44,367.00	0.00	0.00	2,88,733.78

You are hereby directed to make the payment by 29/05/2024 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name : METHARY UPENDER

Designation : Assistant Commissioner

Jurisdiction : RAMGOPALPET-RANIGUNJ  
2: Begumpet: Telangana

Copy to -

Order