

**Commissionerate of Taxes
Government of Telangana, India**

Attachment to DRC 01

DIN	GST/36ACVFS7909P1ZV/19/1
Office details Designation of the assessing officer Circle Division	
Details of the Tax payer Name Legal Name GSTIN	SERENE CONSTRUCTIONS LLP SERENE CONSTRUCTIONS LLP 36ACVFS7909P1ZV
Financial Year	2018-19

You have filed annual return in GSTR-09 for the financial year **2018-19**.

On examination of the information furnished in this return under various heads and also the information furnished in GSTR-01, GSTR-2A, GSTR-3B, EWB and other records available in this office it is found that you have not declared your correct tax liability while filing the annual returns of GSTR-09. The summary of under declared tax is as follows:

SGST Rs.**2554667.00**
CGST Rs.**354667.00**
IGST Rs.**144367.00**
CESS Rs.**0.00**
Total Rs.**3053701.00**

The details of the above tax liability are as follows:

1. Under declaration of output tax:

• Reconciliation of GSTR-01 with GSTR-09:

The outward supplies turnover declared in GSTR-01 is greater than net outward supplies information furnished in GSTR-09 and arrived at box (5N+10-11) above. This amount is therefore proposed to be taxed as under declared outward supplies as follows:

S.No	Issue	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
1	Tax on Outward supplies declared in GSTR-01 for the FY	2460425.00	2460425.00	0.00	0.00	4920850.00
2	Less tax on Outward supplies arrived in GSTR-09 (5N+10-11)	260425.00	2460425.00	0.00	0.00	2720850.00
3	Difference (1-2)	2200000.00	0.00	0.00	0.00	2200000.00

2. Excess claim of ITC:

The excess input tax credit (ITC) claimed on account of non-reconciliation of information

Under Sec 16(2)(c) every registered person shall be entitled to take credit of ITC on supply of goods or services to him subject to the condition that the tax charged in respect of such supply has been actually paid to the Government either in cash or through utilization of ITC admissible in respect of such supply.

It is observed that the taxpayer has not correctly availed input tax on his inward supplies on reconciliation of turnovers in GSTR-09.

• Scrutiny of ITC availed:

S.No	Description	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
1	ITC in the year as per Table 8A of GSTR-09	1201195.00	1201195.00	241949.00	0.00	2644339.00
2	ITC from ISD table 4A (4)	0.00	0.00	0.00	0.00	0.00
3	ITC from imports table 4A (1) +4A (2)	0.00	0.00	0.00	0.00	0.00
4	Inward Supplies liability to reverse charge 4A(3) (other than 4A(1) & 4A(2))	0.00	0.00	0.00	0.00	0.00
5	ITC brought forward from previous FY to current FY, Table 8C of previous FY GSTR-09	0.00	0.00	0.00	0.00	0.00
6	ITC carried forward from present FY to subsequent FY, Table 8C of GSTR-09	0.00	0.00	0.00	0.00	0.00
7	Reversals in Table 4B of GSTR-3B	0.00	0.00	0.00	0.00	0.00
8	ITC Available for use in the same year (S.No 1+2+3+4+5-6-7)	1201195.00	1201195.00	241949.00	0.00	2644339.00
9	ITC used in same year as per 4C of GSTR-3B	1555862.00	1555862.00	386316.00	0.00	3498040.00
10	Net excess used (S.No 9-8)	354667.00	354667.00	144367.00	0.00	853701.00

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	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
	Total tax due in (Under declaration of output tax) + (Excess claim of ITC) above	2554667.00	354667.00	144367.00	0.00	3053701.00

(The detailed workings of the above in tabular form are attached as Annexure-B)

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.

Name :

Designation :

Details of R1 Vs GSTR-09		Date: 30-01-2024	Amount in Rupees	
GSTIN : 36ACVFS7909P1ZV				
Name : SERENE CONSTRUCTIONS LLP		FY : 2018-19		
S.No.	Month	GSTR-01		
		SGST CGST	IGST CESS	Total
1	2	3a	3b	3c
1	Apr, 2018	0.00 0.00	0.00 0.00	0.00
2	May, 2018	0.00 0.00	0.00 0.00	0.00
3	Jun, 2018	54900.00 54900.00	0.00 0.00	109800.00
4	Jul, 2018	363600.00 363600.00	0.00 0.00	727200.00
5	Aug, 2018	133200.00 133200.00	0.00 0.00	266400.00
6	Sep, 2018	220500.00 220500.00	0.00 0.00	441000.00
7	Oct, 2018	198000.00 198000.00	0.00 0.00	396000.00
8	Nov, 2018	76500.00 76500.00	0.00 0.00	153000.00
9	Dec, 2018	90000.00 90000.00	0.00 0.00	180000.00
10	Jan, 2019	444425.00 444425.00	0.00 0.00	888850.00
11	Feb, 2019	438300.00 438300.00	0.00 0.00	876600.00
12	Mar, 2019	441000.00 441000.00	0.00 0.00	882000.00
	Total	2460425.00 2460425.00	0.00 0.00	4920850.00

Note:

$$\begin{aligned}\text{SGST Tax} &= \text{GSTR-01 SGST} - \text{SGST from [(5N+10)-11] of GSTR09} \\ &= 2460425.00 - 260425.00 \\ &= 2200000.00\end{aligned}$$

$$\begin{aligned}\text{CGST Tax} &= \text{GSTR-01 CGST} - \text{CGST from [(5N+10)-11] of GSTR09} \\ &= 2460425.00 - 2460425.00 \\ &= 0.00\end{aligned}$$

$$\begin{aligned}\text{IGST Tax} &= \text{GSTR-01 IGST} - \text{IGST from [(5N+10)-11] of GSTR09} \\ &= 0.00 - 0.00 \\ &= 0.00\end{aligned}$$

$$\begin{aligned}\text{CESS Tax} &= \text{GSTR-01 CESS} - \text{CESS from [(5N+10)-11] of GSTR09} \\ &= 0.00 - 0.00 \\ &= 0.00\end{aligned}$$

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

Reference No. - ZD3601240468973

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 :

(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	SGST	NA	25,54,667.00	0.00	0.00	0.00	0.00	25,54,667.00
2	0	0.00	APR	MAR	CGST	NA	3,54,667.00	0.00	0.00	0.00	0.00	3,54,667.00

			2018	2019								
3	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							30,53,701. 00	0.00	0.00	0.00	0.00	30,53,701.00

Show Cause Notice is attached.

Supporting documents attached by officer:

5_36ACVFS7909P1ZV_SERENE_CONSTRUCTIONS_LLP_FY_18_19.pdf : 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