

Form GST DRC-06

[See rule 142(4)]

Reply to the Show Cause Notice

ARN: ZD360824107625A

Date: 26/08/2024

1. GSTIN	36ACVFS7909P1ZV		
2. Name	SERENE CONSTRUCTIONS LLP		
3. Details of Show Cause Notice	Reference No. ZD360524067523B	Date of issue 31/05/2024	
4. Financial Year	2019-2020		
5. Reply	Reply to SCN is attached		
6. Documents uploaded	DRC-06.pdf Ledger of Satish Kumar.pdf DRC_03.pdf		
7. Option for personal hearing	☒ Yes	☐ No	

8.Verification-

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory
Name : SOHAMMODI
Designation / Status: Designated
Partner
Date: 26/08/2024

FORM GST DRC – 06*[See rule 142(4)]***Reply to the Show Cause Notice**

1.GSTIN	36ADUFS3384E1ZK	
2.Name	Serene Constructions LLP	
3.Details of Show Cause Notice	ZD360524067523B	Date of issue: 31/05/2024
4.Financial Year	2019-20	
5.Reply		
Given as Annexure A		
6.Documents uploaded		
I. Reply to Notice.		
7.Option for personal hearing	Yes- Required	No ☐

8.Verification –

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

For Serene Constructions

Authorised Signatory

Reply to the Notice:

M/s. Serene Constructions LLP (hereinafter referred as "Noticee") is engaged in supply of construction services. and is registered with Goods and Services Tax department vide GSTIN No: 36ACRFS8182L1Z4. In response to the above, Noticee herein makes the below submissions

Submissions

1. Noticee submits that they deny all the allegations made in Show Cause Notice (SCN) as they are not factually/legally correct.
2. Noticee submits that the provisions (including Rules, Notifications & Circulars issued thereunder) of both the CGST Act, 2017 and the Telangana GST Act, 2017 are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act, 2017 would also mean a reference to the same provision under the TGST Act, 2017. Similarly, the provisions of CGST Act, 2017 are adopted by IGST Act, 2017 thereby the reference to CGST provisions be considered for IGST purpose also, wherever arises.
3. Noticee submits that the allegations made by the Show cause Notice dated 31/05/2024 are:

Para No.	Description	Amount
1	Reconciliation of Outward tax liability in GSTR 9	Rs 63,000/-
2	Excess claim of ITC	Rs 8,66,456/-
2	Under declaration of Ineligible ITC	Rs. 1,988/-
	Total	Rs 9,31,444/-

Para 1: The tax on outward supplies turnover declared in GSTR-09 is greater than net outward supplies information furnished in GSTR-1

4. This para points out that noticee has declared excess outwards tax liability in GSR 9 over and above tax liability in GSTR 1.

S.No	Issue	Table No. in GSTR-09	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7	8
1	Tax on taxable supplies as declared in GSTR-09	4N	2707916.00	2707916.00	0.00	0.00	5415832.00
2	Add net increase due to amendments(Increase in amendments (-) decrease in amendments)	10 (-) 11	0.00	0.00	0.00	0.00	0.00
3	Add tax on deemed supplies	16B	0.00	0.00	0.00	0.00	0.00
4	Add tax on unreturned goods	16C	0.00	0.00	0.00	0.00	0.00
5	Pending demands	15G	0.00	0.00	0.00	0.00	0.00
6	Total output tax liability as per the above in GSTR-09(S.NO 1+2+3+4+5)		2707916.00	2707916.00	0.00	0.00	5415832.00
7	Less Total tax paid in cash	9	131176.00	55777.00	0.00	0.00	186953.00
8	Less Tax paid by adjustment of ITC	9	2545240.00	2620639.00	0.00	0.00	5165879.00
9	Less differential tax paid on amendments	14	0.00	0.00	0.00	0.00	0.00
10	Add differential tax paid on amendments related to previous year in current year	(14) of previous FY GSTR-09	0.00	0.00	0.00	0.00	0.00
11	Net tax payable (S.NO 6-7-8-9+10)		31500.00	31500.00	0.00	0.00	63000.00

5. Noticee in this regard, submits that, CGST of Rs 31,500 and SGST of Rs 31,500 is excess paid in the GSTR-3B of March-2019 and thus the same has been reduced from GST liability of July-2019.

6. Extract of GSTR-3B and GSTR 1 for F.Y. 2018-19 and F.Y. 2019-20 is provided below:

Tax Period	Tax liability declared in GSTR-3B during the month [as per table 3.1(a)]				Tax liability declared in GSTR-1 (other than reverse charge supply) during the month [as per table 4A, 4C, 5, 6C, 7, 9A, 9B, 9C, 10, 11]				Shortfall (-)/ Excess (+) in liability (GSTR-3B - GSTR-1)		
	IGST	CGST	SGST/UTGST	CESS	IGST	CGST	SGST/UTGST	CESS	IGST	CGST	SGST/UTGST
1	2	3	4	5	6	7	8	9	10	11	12
Apr-18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
May-18	0.00	0.00	0.00	0.00	0.00	31,500.00	31,500.00	0.00	0.00	-31,500.00	-31,500.00
Jun-18	0.00	54,900.00	54,900.00	0.00	0.00	54,900.00	54,900.00	0.00	0.00	0.00	0.00
Jul-18	0.00	3,63,600.00	3,63,600.00	0.00	0.00	3,63,600.00	3,63,600.00	0.00	0.00	0.00	0.00
Aug-18	0.00	1,33,200.00	1,33,200.00	0.00	0.00	1,33,200.00	1,33,200.00	0.00	0.00	0.00	0.00
Sep-18	0.00	3,37,500.00	3,37,500.00	0.00	0.00	2,20,500.00	2,20,500.00	0.00	0.00	1,17,000.00	1,17,000.00
Oct-18	0.00	1,98,000.00	1,98,000.00	0.00	0.00	1,98,000.00	1,98,000.00	0.00	0.00	0.00	0.00
Nov-18	0.00	76,500.00	76,500.00	0.00	0.00	76,500.00	76,500.00	0.00	0.00	0.00	0.00
Dec-18	0.00	90,000.00	90,000.00	0.00	0.00	90,000.00	90,000.00	0.00	0.00	0.00	0.00
Jan-19	0.00	4,44,425.00	4,44,425.00	0.00	0.00	4,44,425.31	4,44,425.31	0.00	0.00	-0.31	-0.31
Feb-19	0.00	4,38,300.00	4,38,300.00	0.00	0.00	4,38,300.00	4,38,300.00	0.00	0.00	0.00	0.00
Mar-19	0.00	4,72,500.00	4,72,500.00	0.00	0.00	4,02,075.00	4,02,075.00	0.00	0.00	70,425.00	70,425.00
Total	0.00	26,08,925.00	26,08,925.00	0.00	0.00	24,53,000.31	24,53,000.31	0.00	0.00	1,55,924.69	1,55,924.69

Difference in GSTR 1 and GSTR 3B of 18-19	1,55,924	1,55,924
Less: Taxes of 17-18 paid in 18-19	1,17,000	1,17,000
Taxes excess paid in 18-19	38,924	38,924

7. Taxes of CGST Rs 38,924 and SGST Rs 38,924 excess paid in F.Y. 18-19 is adjusted in F.Y. 19-20 as provided in the table below:

Tax Period	Tax liability declared in GSTR-3B during the month [as per table 3.1(a)]				Tax liability declared in GSTR-1 (other than reverse charge supply) during the month [as per table 4A, 4C, 5, 6C, 7, 9A, 9B, 9C, 10, 11]				Shortfall (-)/ Excess (+) in liabil (GSTR-3B - GSTR-1)		
	IGST	CGST	SGST/UTGST	CESS	IGST	CGST	SGST/UTGST	CESS	IGST	CGST	SGST/UTGST
1	2	3	4	5	6	7	8	9	10	11	12
Apr-19	0.00	2,16,000.00	2,16,000.00	0.00	0.00	2,16,000.00	2,16,000.00	0.00	0.00	0.00	0.00
May-19	0.00	1,35,000.00	1,35,000.00	0.00	0.00	1,35,000.00	1,35,000.00	0.00	0.00	0.00	0.00
Jun-19	0.00	1,35,000.00	1,35,000.00	0.00	0.00	1,35,000.00	1,35,000.00	0.00	0.00	0.00	0.00
Jul-19	0.00	2,56,500.00	2,56,500.00	0.00	0.00	2,88,000.00	2,88,000.00	0.00	0.00	-31,500.00	-31,500.00
Aug-19	0.00	3,10,500.00	3,10,500.00	0.00	0.00	3,10,500.00	3,10,500.00	0.00	0.00	0.00	0.00
Sep-19	0.00	2,65,500.00	2,65,500.00	0.00	0.00	2,72,925.00	2,72,925.00	0.00	0.00	-7,425.00	-7,425.00
Oct-19	0.00	1,80,000.00	1,80,000.00	0.00	0.00	1,80,000.00	1,80,000.00	0.00	0.00	0.00	0.00
Nov-19	0.00	3,60,000.00	3,60,000.00	0.00	0.00	3,60,000.00	3,60,000.00	0.00	0.00	0.00	0.00
Dec-19	0.00	1,57,500.00	1,57,500.00	0.00	0.00	1,57,500.00	1,57,500.00	0.00	0.00	0.00	0.00
Jan-20	0.00	1,12,500.00	1,12,500.00	0.00	0.00	1,12,500.00	1,12,500.00	0.00	0.00	0.00	0.00
Feb-20	0.00	4,95,000.00	4,95,000.00	0.00	0.00	4,95,000.00	4,95,000.00	0.00	0.00	0.00	0.00
Mar-20	0.00	52,916.00	52,916.00	0.00	0.00	52,915.68	52,915.68	0.00	0.00	0.32	0.32
Total	0.00	26,76,416.00	26,76,416.00	0.00	0.00	27,15,340.68	27,15,340.68	0.00	0.00	-38,924.68	-38,924.68

8. Therefore, it is evident that there has been no short payment of tax. In lieu of above submissions, it is established that there has been no short payment of tax and hence the proposed demand to the extent of CGST Rs 31,500/- and SGST Rs 31,500/- be dropped.

Para 2. Excess ITC availed in GSTR-3B compared to the tax on inward supplies declared by the suppliers:

This para points out that noticee has availed excess ITC in GSTR-3B as compared to the tax declared by the suppliers on the supplies made to the noticee.

• 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	1894251.00	1894251.00	155415.00	0.00	3943917.00
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)	1894251.00	1894251.00	155415.00	0.00	3943917.00
9	ITC used in same year as per 4C of GSTR-3B	2327479.00	2327479.00	155415.00	0.00	4810373.00
10	Net excess used (S.No 9-8)	433228.00	433228.00	0.00	0.00	866456.00

9. In this regard, noticee submits that the difference in CGST Rs 3,98,540 and SGST Rs 3,98,540/- is primarily on account of invoice issued by the supplier Pointec Associates, GSTN: 36ACXPT0538M1ZQ, dated 29-02-2020. Invoice Num: POINTEC/19-20/30. The dealer has reported the said invoice in their GSTR 1 of March-2020 and filed the same on 26-01-2021, which is beyond the cut-off date of 30-09-2020. Due to which ITC on the same is not auto populating in the GSTR 2A of the noticee. Screenshot from the GST portal of the said invoice is provided below.

GSTIN - 36ACVFS7909P1ZV

FY - 2019-20

Legal Name - SERENE CONSTRUCTIONS LLP

Return Period - March

Trade Name - SERENE CONSTRUCTIONS LLP

B2B Invoices - Supplier Details

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Instantly download records up-to 500 using Download Documents (CSV) option.

GSTIN of Supplier	Supplier Name	GSTR-1/5 Filing status	GSTR-1/5 Filing Date	GSTR-1/5 Filing Period	GSTR-3B filing status
36AEKPV0495G1Z2	VIDYA SHANKAR VISHWAKARMA	Y	15-Jul-20	Mar-20	Y
36ADQFS9120G1ZQ	SHIV SHAKTI MACHINE TOOLS HARDWARE AND ELECTRICALS	Y	09-May-20	Mar-20	Y
36AAJFP7241H1Z2	POINTEC ASSOCIATES	Y	26-Jan-21	Mar-20	Y
36AKGPR0150G1ZD	karunakarreddy veldi	Y	15-Jul-20	Mar-20	Y
36BBIPM8347N1ZW	SUDARSHAN MAHESHWARAM	Y	08-Jul-20	Mar-20	Y

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Invoice No.	Invoice Date	Invoice Type	Place Of Supply	Supply attract Reverse Charge	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	So
POINTEC/19-20/30	29-02-2020	R	Telangana	N	52,25,309.04	44,28,228.00	0.00	3,98,540.52	3,98,540.52	0.00	

10. Further, it is submitted that ITC amounting to CGST Rs 11,377/- and SGST Rs 11,377/- vide DRC -03 dated 26-11-2021, vide ARN No. AD3611210346397. The same is provided below for ready reference and attached as annexure.

FORM GST DRC - 03
[See rule 142(2)&142(3)]
Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

ARN :AD3611210346397 Date :26/11/2021

1.	GSTIN										36ACVFS7909P1ZV			
2.	Name										SERENE CONSTRUCTIONS LLP			
3.	Cause of Payment										Voluntary			
4.	Section under which voluntary payment is made										73(5)			
5.	Details of show cause notice, if payment is made within 30 days of its issue										Reference No:NA		Date Of issue:NA	
6.	Financial Year										2019-2020			
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)													
Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry		
1.	APR 2019-MAR 2020	CGST	Telangana	11,377.00	0.00	0.00	0.00	0.00	11,377.00	Cash	DC3611210137107	26/11/2021		
2.	APR 2019-MAR 2020	SGST	Telangana	11,377.00	0.00	0.00	0.00	0.00	11,377.00	Cash	DC3611210137107	26/11/2021		

8. Reasons, if any -
Excess ITC Claimed in GSTR 3B compared to GSTR 09 is being reversed.

9. Verification -
I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

11. Upon reconciliation of ITC from GSTR 2A Vs. ITC claimed in GSTR 3B, it is noted that supplier K SATISH KUMAR CONSTRUCTIONS, having GSTN 36HTMPK2743G1ZE have not reported the invoice issued to Serene Constructions LLP, as result of which, credit from them is not reflecting in GSTR 2A of the noticee. List of these invoices is provided below

Invoice Num	Invoice Date	Gross Total Value	GST Rate	Taxable Value	CGST	SGST	Total Tax
013	10-09-2019	19,824	18%	16,800	1,512	1,512	3,024
012	20-08-2019	59,118	18%	50,100	4,509	4,509	9,018
011	20-08-2019	65,279	18%	55,321	4,979	4,979	9,958
010	25-06-2019	70,712	18%	59,926	5,393	5,393	10,787

014	19-09-2019	79,048	18%	66,990	6,029	6,029	12,058
		2,93,981		2,49,136	22,422	22,422	44,845

Noticee, however, has obtained supplies from the said supplier against GST Invoice and have made due payments to the supplier as per the provisions of section 16 of the CGST Act, 2017. Ledger of the said supplier in the Books of Accounts of the noticee is attached as annexure.

12. It is to be noted that, Under Section 16(2)(c) of CGST Act payment of tax to Government, is subject to the provisions of Section 41 read with Rules 69 and 71. However, the ITC matching, reversal mechanism laid down under Section 41 read with rules is kept in abeyance. Therefore, till the provisions in this respect are given effect, the recipients are entitled to claim the ITC on the basis of tax invoice issued by the vendor without any consideration that such tax invoice is being reflected in GSTR-2A or not.

13. As held by Hon'ble Supreme Court in Tata Chemicals Limited v Commissioner, 2015 (320) ELT 45 (SC) when the law requires a particular thing to be done in a particular manner, it must be done in that manner only or not done at all. Therefore, ideally, the recipient cannot be asked to comply with this condition and reverse ITC when he has no mechanism to ensure whether the supplier has paid tax to the government or not.

14. Circular No. 123/42/2019-GST [F. NO. CBEC-20/06/14/2019-GST], DATED 11-11-2019, provides clarification on restriction under Rule 36(4) of CGST Rules, 2017 in availment of Input Tax Credit in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under section 37(1) of the CGST Act, 2017. Such circular clearly addresses the current issue in question and is readily applicable in our case. The extract of Issue no.1 addressed in the circular is enumerated below:

Sno.	Issue	Clarification
1	What are the invoices/debit notes on which the restriction under rule 36(4) of the CGST Rules shall apply?	The restriction of availment of ITC is imposed only in respect of those invoices/debit notes, details of which are required to be uploaded by the suppliers under sub-section (1) of section 37 and which have not been uploaded. Therefore, taxpayers may avail full ITC in respect of IGST paid on import, documents issued under RCM, credit received from ISD etc. which are outside the ambit of sub-section (1) of section 37, provided that eligibility conditions for availment of ITC are met in

		respect of the same. The restriction of 36(4) will be applicable only on the invoices/debit notes on which credit is availed after 09.10.2019.
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15. Summarising the submissions made above it can be established that the difference in GST ITC as per GSTR 2A and GSTR 3B is:

Particulars	Reference	SGST	CGST	IGST
ITC in the year as per Table 8A of GSTR -09	A	18,94,251	18,94,251	1,55,415
Add:				
ITC from Pointec Associates not auto populating due to delay in filing of GSTR 1 by the supplier	B	3,98,540	3,98,540	-
ITC from K Satish Kumar Constructions	C	22,422	22,422	-
Total ITC available	D = A+B+C	23,15,213	23,15,213	1,55,415
ITC Claimed in 3B	E	23,27,479	23,27,479	1,55,415
Difference (Credit Excess availed)	F = D-E	-12,266	-12,266	-
ITC reversed vide DRC-03	G	11,377	11,377	
Net Difference	H = F-G	-889	-889	-

16. In lieu of above submissions it requested to reassess the tax liability in the said para.

Para 3. Under declaration of Ineligible ITC

17. This para points out that noticee has utilised blocked credit under section 17(5) of CGST Act, 2017.

S.No	Commodity/Service	HSN/SAC code	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7	8
1	Motor Vehicles	8702; 8703; 8711	994.00	994.00	0.00	0.00	1988.00

18. In this regard, noticee submits that noticee has never utilised such blocked credits under section 17(5) of the CGST Act, 2017 and therefore, demand for proceedings under the said para be dropped.

19. The Noticee reserves the right to add, to withdraw, to correct, to change, to delete, to modify any submissions at the time of Personal Hearing in the Principal of Natural Justice.

For Serene Constructions LLP

Serene Constructions LLP

5-4-187/3&4 IInd Floor

M G Road Ranigunj

Hyderabad**KAVITAPU SATISH KUMAR -On A/c**

Ledger Account

H.No: 13-6-254, Jaffer Guda Karwan

Hyderabad

1-Apr-19 to 31-Mar-20

Page 1

Date	Particulars	Vch Type	Vch No.	Debit	Credit
1-Apr-19	To Opening Balance			29,918.00	
27-Jun-19	By (as per details)	Purchase	115		70,712.00
	Paints - 18 %			59,925.60 Dr	
	CGST			5,393.30 Dr	
	SGST			5,393.30 Dr	
	Round Off			0.20 Cr	
	<i>Being amount credited to K Satish Kumar towards painting work for villa no: 47, 24, 37, 31, 48, 22 & 46</i>				
29-Jun-19	To (as per details)	Bank Payment	171	1,05,000.00	
	TDS Payable			1,050.00 Cr	
	Yes Bank Ltd			1,03,950.00 Cr	
	<i>Chq no: 223701 being chq Neft issued to Kavtapu satish kumar towards credit balance for bill sent</i>				
6-Jul-19	To (as per details)	Bank Payment	196	15,000.00	
	TDS Payable			150.00 Cr	
	Yes Bank Ltd			14,850.00 Cr	
	<i>being online payment done to Kavtapu Sathish kumar towards credit balance for bills sent</i>				
28-Aug-19	By (as per details)	Purchase	243		65,279.00
	Paints - 18 %			55,320.60 Dr	
	CGST			4,978.85 Dr	
	SGST			4,978.85 Dr	
	Round Off			0.70 Dr	
	<i>Being paint work for villa no 40,31, 48,17, against bill no:011 dt:20.08. 2019</i>				
	By (as per details)	Purchase	244		59,118.00
	Paints - 18 %			50,100.00 Dr	
	CGST			4,509.00 Dr	
	SGST			4,509.00 Dr	
	Round Off				
	<i>Being panit work for villa no:22, 24,37 against bill no:012 dt:20.08. 2019</i>				
Carried Over				1,49,918.00	1,95,109.00

continued ...

Serene Constructions LLP

KAVITAPU SATISH KUMAR -On A/c

Ledger Account : 1-Apr-19 to 31-Mar-20

Page 2

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			1,49,918.00	1,95,109.00
31-Aug-19	T0 (as per details)		Bank Payment	338	79,000.00
	TDS Payable	790.00 Cr			
	Yes Bank Ltd	78,210.00 Cr			
	<i>being online payment done to satish kumar towards credit balance for bill sent</i>				
11-Sep-19	By (as per details)		Purchase	268	19,824.00
	Paints - 18 %	16,800.00 Dr			
	CGST	1,512.00 Dr			
	SGST	1,512.00 Dr			
	<i>Being purchases of painting work for villa no:26 vide against bill no:013 dt:10.09.2019 work done from 29.08.2019 to 4.09.2019</i>				
21-Sep-19	T0 (as per details)		Bank Payment	382	20,400.00
	TDS Payable	204.00 Cr			
	Yes Bank Ltd	20,196.00 Cr			
	<i>Being online payment done to Kavithapu Sathish kumar towards credit balance for bill sent.</i>				
12-Oct-19	T0 (as per details)		Bank Payment	433	50,000.00
	TDS Payable	500.00 Cr			
	Yes Bank Ltd	49,500.00 Cr			
	<i>Being online payment done to K. Sathish Kumar towards Credit balance for bill sent</i>				
19-Oct-19	T0 Yes Bank Ltd		Bank Payment	457	4,124.00
	Same Bank Transfer online	19-10-2019	4,124.00 Cr		
	<i>being online transfer to SSLLP against bill no 8027 dt 3.10.2019 vide PO no 62041 dt 1.10.2019 on behalf of K Satish Kumar</i>				
25-Oct-19	By (as per details)		Purchase	354	79,048.00
	Paints - 18 %	66,990.00 Dr			
	CGST	6,029.10 Dr			
	SGST	6,029.10 Dr			
	Round Off	0.20 Cr			
	<i>Being Enamel painting work for villa no's23, 26, 38, 42, 39, 40 & 47 vide bill no:014 dt:04.10.2019 work done from 19.09.2019 to25.09.2019</i>				
15-Nov-19	T0 (as per details)		Bank Payment	513	18,000.00
	TDS Payable	180.00 Cr			
	Yes Bank Ltd	17,820.00 Cr			
	<i>Being online payment done towards Credit balance for Bill sent</i>				
By	Closing Balance			3,21,442.00	2,93,981.00
					27,461.00
				3,21,442.00	3,21,442.00

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

ARN :AD3611210346397

Date :26/11/2021

1.	GSTIN			36ACVFS7909P1ZV								
2.	Name			SERENE CONSTRUCTIONS LLP								
3.	Cause of Payment			Voluntary								
4.	Section under which voluntary payment is made			73(5)								
5.	Details of show cause notice, if payment is made within 30 days of its issue			Reference No:NA			Date Of issue:NA					
6.	Financial Year			2019-2020								
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)											
Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty,if applicable	Fee	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	APR 2019-MAR 2020	CGST	Telangana	11,377.00	0.00	0.00	0.00	0.00	11,377.00	Cash	DC3611210137107	26/11/2021
2.	APR 2019-MAR 2020	SGST	Telangana	11,377.00	0.00	0.00	0.00	0.00	11,377.00	Cash	DC3611210137107	26/11/2021

8. Reasons, if any -

Excess ITC Claimed in GSTR 3B compared to GSTR 09 is being reversed.

9. Verification -

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom .

DRG-03

Signature of Authorized Signatory

Name: SOHAM MODI

Designation: Designated Partner

Date: 26/11/2021