

**GOVERNMENT OF TELANGANA
COMMERCIAL TAX DEPARTMENT**

Attachment to Show Cause Notice in Form DRC-01

DIN	GST/36AABCM4761E1ZM/18
Designation of the assessing officer	ASSISTANT COMMISSIONER (ST)
Office details Circle Division	RAMGOPALPET-RANIGUNJ BEGUMPET
Details of the Tax payer Name Legal Name GSTIN	MODI PROPERTIES PRIVATE LIMITED MODI PROPERTIES PRIVATE LIMITED 36AABCM4761E1ZM
Financial Year	2017-18

You have filed annual return in GSTR-09 for the financial year 2017-18.

On examination of the information furnished in this return under various heads and also the information furnished in TRAN-1, 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.**812960.59**
CGST Rs.**812960.59**
Total Rs.**1625921.18**

The details of the above tax liability are as follows:

1. Net tax liability under declared on account of non-reconciliation of information declared in GSTR-09:

A. The tax on outward supplies under declared on reconciliation of data in GSTR-09:

It is observed that the tax payer has not correctly declared tax on his outward supplies on reconciliation of turnovers in GSTR-09. Resulting in a tax payable to a tune of **Rs. 14298.16**

S.No	Issue	Table No. in GSTR-09	SGST	CGST	Total
1	2	3	4	5	6
1	Tax on taxable supplies as declared in GSTR-09	4N	2092688.08	2092688.08	4185376.16
2	Add net increase due to amendments (Increase in amendments (-) decrease in amendments)	10 (-) 11	0.00	0.00	0.00
3	Add tax on deemed supplies	16B	0.00	0.00	0.00
4	Add tax on unreturned goods	16C	0.00	0.00	0.00
5	Add pending demands	15G	0.00	0.00	0.00
6	Total output tax liability as per the above in GSTR-09		2092688.08	2092688.08	4185376.16
7	Less Total tax paid in cash	9	1782355.00	1756455.00	3538810.00
8	Less Tax paid by adjustment of ITC	9	303184.00	329084.00	632268.00
9	Less differential tax paid on amendments	14	0.00	0.00	0.00
10	Under declared tax in GSTR-09		7149.08	7149.08	14298.16

2. Excess claim of ITC:

• **Excess ITC claimed in GSTR-3B compared to GSTR-09:**

You have claimed excess ITC in GSTR-3B as compared to the net ITC available in the annual return GSTR-09 which has resulted in an under payment of tax as follows:

S.No	Description	Table No. in GSTR-09	SGST	CGST	Total
1	2	3	4	5	6
1	Eligible ITC in GSTR-3B	6A	303184.00	303184.00	606368.00
2	ITC pertaining to previous year but availed in the current year	{13 (-) 12} of previous GSTR-09	0.00	0.00	0.00
3	Net ITC available in the current year	S.No.1 (-) S. No.2	303184.00	303184.00	606368.00
4	Total ITC availed in GSTR-09	6O	289586.00	289586.00	579172.00
5	ITC availed in GSTR-3B in excess of GSTR-09	S.No.3 (-) 6O	13598.00	13598.00	27196.00

• **ITC to be reversed on non-business transactions & exempt supplies**

Under Sec 17(1) & (2) where the goods or services or both are used by the registered person partly for the purpose of business, partly for other purposes or partly used for effecting exempt supply and partly for taxable supply then the amount of credit shall be restricted to so much of the input tax as is attributable to the taxable supplies in the course of business. Therefore the taxable person needs to make an apportionment of available input tax credit under Rule 42 & 43 to arrive at the eligible ITC.

However as seen from the GSTR-09 return filed it is evident that you have not made such apportionment resulting in excess claim of ITC than you are eligible. The details of the working are as under:

S.No	Issue	Table no. in GSTR-09	Value of outward supply	SGST	CGST	Total
1	2	3	4	5	6	7
1	Total supplies	5N+10-11	152182080.06	-	-	-
2	Exempt supplies	5C + 5D + 5E + 5F	129200357.00	-	-	-
3	Proportion of common ITC which has to be reversed to the extent of exempt supply (2/1 above)		0.85	-	-	-
4	Common input tax credit	6O+13-12	-	288938.00	288938.00	577876.00
5	ITC to be reversed	{S.No.4 (x) S. No.2}/S.No.1	-	245304.13	245304.13	490608.26
6	ITC reversed as per GSTR-09	7C + 7D + 7F + 7G	-	0.00	0.00	0.00
7	Difference/Excess ITC claimed	S.No.5 (-) S. No.6	-	245304.13	245304.13	490608.26

Therefore the excess ITC claimed is proposed to be recovered.

• 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-09 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-09	SGST	CGST	Total
1	2	3	4	5	6	7
1	Motor Vehicles	8702; 8703; 8711;		546909.38	546909.38	1093818.76
A	Total ineligible ITC u/s 17(5)	-		546909.38	546909.38	1093818.76
B	Ineligible ITC declared in GSTR-09	-	7E	0.00	0.00	0.00
C	Difference/excess ITC claimed	-		546909.38	546909.38	1093818.76

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	Total
1	2	3	4	5
1	Total tax due in (1)+(2) above	812960.59	812960.59	1625921.18

(The detailed workings of the above in tabular form are attached as Annexures-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.

To download response pdf [Click Here](#)

Details of Ineligible ITC 17 (5)				Date: 11-11-2021		Rs in Rupees		
GSTIN : 36AABCM4761E1ZM								
Name : MODI PROPERTIES PRIVATE LIMITED			FY : 2017-18					
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	Silver Star	36AAHCR2691G3Z4	Motor Vehicles	8702; 8703;8711;	Dec, 2017	524436.38	524436.38	1048872.76
2	Silver Star	36AAHCR2691G3Z4	Motor Vehicles	8702; 8703;8711;	Jan, 2018	22473.00	22473.00	44946.00
	Total					546909.38	546909.38	1093818.76

Note:

SGST Ineligible ITC = Total SGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 7E SGST of GSTR09

= 546909.38 - 0.00

= 546909.38

CGST Ineligible ITC = Total CGST ineligible ITC u/s 17(5) from R1 to this dealer - 7E SGST of GSTR09

= 546909.38 - 0.00

= 546909.38

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

Reference No : ZD3611210030953

Date: 12/11/2021

To

GSTIN/ID: 36AABCM4761E1ZM

Name: MODI PROPERTIES PRIVATE LIMITED

Address : 5-4-187/3 AND 4, 2ND FLOOR, SOHAM MANSION, M.G ROAD, SECUNDERABAD, Ranga Reddy, Telangana, 500003

Tax Period : JUL 2017 - MAR 2018

F.Y. 2017-2018

ARN- NA

Date- NA

(Voluntary payment intimation details, if applicable)

Show Cause Notice under section 73

It has come to my notice that tax due has not been paid or short paid or refund has been released erroneously or input tax credit has been wrongly availed or utilized by you or the amount paid by you through the above referred application for intimation of voluntary payment for the reasons and other details mentioned in annexure for the aforesaid tax period

Therefore, you are directed to furnish a reply along with supporting documents as evidence in support of your claim by the date mentioned in table below.

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

Please note that besides tax, you are also liable to pay interest and penalty in accordance with the provisions of the Act.

If you make payment of tax stated above along with up to date interest within 30 days of the issue of this notice with applicable penalty then proceeding may be deemed to have been concluded.

Details of personal hearing etc.

Sr. No.	Description	Particulars
1	Section under which show cause notice/statement is issued	73
2	Date by which reply has to be submitted	26/11/2021
3	Date of personal hearing	24/11/2021
4	Time of personal hearing	11:30
5	Venue where personal hearing will be held	O/o AC(ST) RAMGOPALPET-RANIGUNJ CIRCLE

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	JUL 2017	MAR 2018	SGST	NA	8,12,960.59	0.00	0.00	0.00	0.00	8,12,960.59
2	0	0.00	JUL 2017	MAR 2018	CGST	NA	8,12,960.59	0.00	0.00	0.00	0.00	8,12,960.59

Total							16,25,921.18	0.00	0.00	0.00	0.00	16,25,921.18
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Signature
Name: Vasantha Chivukula Chivukula
Designation: Assistant Commissioner
Jurisdiction: RAMGOPALPET -
RANIGUNJ: Begumpet: Telangana

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

Reference No. - ZD3611210030953

Date - 12/11/2021

To

GSTIN/ID: 36AABCM4761E1ZM

Name: MODI PROPERTIES PRIVATE LIMITED

Address : 5-4-187/3 AND 4, 2ND FLOOR, SOHAM MANSION, M.G ROAD, SECUNDERABAD, Ranga Reddy, Telangana, 500003

Tax Period : JUL 2017 - MAR 2018

F.Y.- 2017-2018

SCN Reference No. ZD3611210030953

Date 12/11/2021

Section / sub-section under which SCN is being issued - 73

Summary of Show Cause Notice

(a) Brief Fact of the Case : VARIATION BETWEEN GSTR09 AND GSTR3B/GSTR1

(b) Grounds : GST ACT AND RULES

(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	JUL	MAR	SGST	NA	8,12,960.59	0.00	0.00	0.00	0.00	8,12,960.59

			2017	2018								
2	0	0.00	JUL 2017	MAR 2018	CGST	NA	8,12,960.59	0.00	0.00	0.00	0.00	8,12,960.59
Total							16,25,921.18	0.00	0.00	0.00	0.00	16,25,921.18

Signature

Name: Vasantha Chivukula Chivukula

Designation: Assistant Commissioner

Jurisdiction: RAMGOPALPET -
RANIGUNJ: Begumpet: Telangana