Form GST DRC-06

[See rule 142(4)]

Reply to the Show Cause Notice

ARN: ZD361221006051A **Date: 25/11/2021**

1. GSTIN	36AABCM4761E1ZM	
2. Name	MODI PROPERTIES PRIVATE LIMITED	
3. Details of Show Cause Notice	Reference No. ZD3611210031381	Date of issue 12/11/2021
4. Financial Year	2018-2019	
5. Reply		
Please find the attached Reply and Annexure's.		
6. Documents uploaded		
Reply to Notice FY 18-19.pdf Annexure 1 & 2.pdf Annexure 3A & 3B.pdf 4. ITC 2A Vs. 3B 18-19.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: DIRECTOR
Date: 25/11/2021

FORM GST DRC – 06

[See rule 142(4)]

Reply to the Show Cause Notice

1.GSTIN	36AABCM4761E1ZM	
2.Name	Modi Properties Private Limited	
3.Details of Show Cause Notice	Ref. No. ZD3611210031381	Date of issue: 12.11.2021
4.Financial Year	2018-19	
5.Reply		
Given as Annexure A		
6.Documents uploaded I. Annexure to DRC-06 II. DRC-03 dated 30-12-2020. ARN No. AD361220004794F III. GSTR-3B of September-2018 IV. Extract of GST ITC as per 3B and 2A from GSTIN		
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.

MODI PROPERTIES PVT. LTD. SEC'BAD

Signature of Authorised Signatory

MODI PROPERTIES

Reply to the Notice:

M/s. Modi Properties Private Limited (hereinafter referred as "Noticee") is engaged in providing administration services and is registered with Goods and Services Tax department vide GSTIN No: 36AABCM4761E1ZM. 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.

In Re: Impugned notice is not valid

3. Noticee submits that the impugned notice has been issued proposing to demand an amount of Rs. 18,79,496 /- towards differences between the amounts declared in GSTR-01, GSTR-3B and GSTR-09 which shows that the issue is relating to discrepancy in returns filed by the Noticee.

4. In this regard, Noticee submits that Section 61 read with Rule 99 specifies that scrutiny of the returns shall be done based on the information available with the proper officer and in case of any discrepancy, he shall issue a notice to the said person in FORM GST ASMT-10, under Rule 99(1), informing him of such discrepancy and seeking his explanation thereto. In case if the explanation provided by the Noticee is satisfactory, then no further action shall be taken in that regard. If the explanation provided is not satisfactory, then the proper officer can initiate appropriate action under Section 73 or Section 74.

5. However, in the instant case Noticee has not received any notice in FORM GST ASMT-10 requiring the Noticee to provide explanation for the discrepancy noticed in the returns. Instead, the proper officer has directly issued Form GST DRC-01 under Section 73 which shows that the impugned notice has been issued without following the procedure prescribed in Section 61 of CGST Act, 2017 and Rule 99 of CGST Rules, 2017.

MODI PROPERTIES

Notice issued on assumptions and presumptions

6. Noticee submits that impugned SCN was issued with prejudged and premeditated conclusions on various issues raised in the notice. That being a case, issuance of SCN in that fashion is bad in law and requires to be dropped. In this regard, reliance is placed on Oryx Fisheries Pvt. Ltd. V. Union of India — 2011 (266) E.L.T. 422 (S.C.)

7. Noticee submits that the subject SCN is issued based on mere assumption and unwarranted inference, interpretation of the law without considering the intention of the law, documents on record, the scope of activities undertaken, and the nature of activity involved, the incorrect basis of computation, creating its own assumptions, presumptions. Further, they have arrived at the conclusion without actual examination of facts, provisions of the CGST Act, 2017. In this regard, Noticee relies on the decision of the Hon'ble Supreme Court in case **Oudh Sugar Mills Limited v. UOI, 1978 (2) ELT 172 (SC)**

Notice is vague and lack of details

8. Noticee submits that the impugned notice has not given clear reasons as to how the Noticee has availed the irregular credit, therefore, the same is lack of details and hence, becomes invalid. In this regard, reliance is placed on
   a. CCE v. Brindavan Beverages (2007) 213 ELT 487(SC) the Hon'ble Supreme Court held that *"The show cause notice is the foundation on which the department has to build up its case. If the allegations in the show cause notice are not specific and are on the contrary vague, lack details and/or unintelligible that is sufficient to hold that the otice was not given proper opportunity to meet the allegations indicated in the show cause notice."*
   b. Dayamay Enterprise Vs State of Tripura and 3 OR's. 2021 (4) TMI 1203 – Tripura High Court
   c. Mahavir Traders Vs Union of India (2020 (10) TMI 257 – Gujarat High Court)
   d. Teneron Limited Versus Sale Tax Officer Class II/Avato Goods and Service Tax & Anr. (2020 (1) TMI 1165 – Delhi High Court)
   e. Nissan Motor India Private Limited, Vs the State of Andhra Pradesh, The Assistant Commissioner (CT) (2021 (6) TMI 592 – Andhra Pradesh High Court)

From the invariable decisions of various High Courts, it is clear that the notice without details is not valid and the same needs to be dropped.

MODI PROPERTIES PVT. LTD. SECBAD

9. Noticee further submits that the impugned notice has been issued both for CGST and SGST. However, as per Section 6 of CGST Act, 2017, a separate notice shall be issued for CGST and SGST. This shows that the Notice is issued not in accordance with the law and the same needs to be dropped.

10. Noticee submits that the impugned notice has proposed to demand following amounts

Sl No	Particulars	Amount
A	Tax on Outward Supplies under declared on reconciliation of data in GSTR-09	45,477
B	Excess ITC claimed in GSTR-09 over GSTR-3B	1,296
C	ITC attributable to exempted and non-GST supply under Rule 42 of CGST Rules, 2017	3,58,205
D	ITC availed on restricted supplies under Section 17(5) of CGST Act, 2017	14,74,517
	Total	**18,79,496**

In Re: No under declaration of tax on Outward supplies

11. Noticee submits that the impunged notice has stated that the Noticee has not correctly declared tax on its outward supplies on reconciliations of turnover in GSTR-09.

12. Noticee submits that the amount of tax CGST Rs 22,738 and SGST Rs 22,738 has been already already paid vide DRC-03 dated 30-12-2020. Hence, the demand to that extent needs to be dropped.

In Re: No excess ITC availed in GSTR-3B over GSTR-09

13. Noticee submits that the impugned notice has stated that the Noticee has reversed excess ITC in GSTR-09 when compared with ITC declared as reversed in GSTR-3B which has resulted in underpayment of tax.

14. Noticee submits that the amount of ITC CGST Rs 648 and SGST Rs 648 has been already been reversed in the GSTR-3B of Sep-2018 under the table 4B (2). Hence, the demand to that extent needs to be dropped.

In Re: Reversal under Rule 42 is not required for the exempted and non-GST supply declared by the Noticee in the GSTR-09

MODI PROPERTIES

15. Noticee submits that the impugned notice has stated that the Noticee has declared an amount of Rs. 2,08,52,210/- as exempted turnover, however, not reversed any ITC attributable to exempted turnover under Rule 42 and 43 of the CGST Act, 2017. In this regard, impugned notice has proposed to deny ITC of Rs. 3,58,206/- attributable to exempted and non-GST turnover under Rule 42 and 43 of the CGST Act, 2017.

16. In this regard, Noticee submits that the impugned notice is erroneous for the following reasons, thereby, the same needs to be dropped outrightly
    a. Impugned notice has not examined whether the turnover declared in table 5C, 5D, 5E and 5F of GSTR-09 is required to be considered for the purpose of reversal under Rule 42 and 43 of CGST Rules, 2017
    b. Impugned notice has considered the entire ITC availed during the period as the common credit whereas the reversal under Rule 42 ad 43 is required to be made only on common ITC used for provision of both taxable and exempted turnover. Further, the impugned notice has considered the amount declared in table 13 of GSTR-09 for the purpose of Rule 42 reversal which was not at all availed during the period 2018-19

    This shows that the impugned notice has been issued on incorrect basis and the same needs to be dropped.

17. Noticee submits that the details of the turnover declared in table 5C, 5D, 5E and 5F of GSTR-09 are as follows

SI No in GSTR-09	Nature of supply	Amount
5C	Supplies on which tax is to be paid by the recipient on reverse charge	0
5D	Exempted	13,89,496
5E	Nil Rated	0
5F	Non-GST supply (includes 'no supply')	1,94,62,714
	Total	**2,08,52,210**

18. With respect to amount declared in Table 5D Exempted supply, Noticee submits that the Noticee is engaged in providing administration services discharging applicable GST on the same.

    Following are the items constituting exempt income

Interest Income Earned from banks	13,45,455
Rental Income from Residential Property	44,000
Profit on Sale of Immovable Property	2,57,730
Profits from investments in Partnership Firms	1,92,04,984
Total	2,08,52,210

MODI PROPERTIES

19. In this regard, Noticee submits that Explanation 1 to Rule 43 reads as follows

Explanation 1: -For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude: -

a. *the value of services by way of accepting deposits, extending loans or advances in so far as the consideration is represented by way of interest or discount, except in case of a banking company or a financial institution including a non-banking financial company, engaged in supplying services by way of accepting deposits, extending loans or advances; and.*

Noticee submits that from the above referred explanation, it is clear that the value of services for which the consideration is represented by way of interest or discount shall be excluded from the aggregate value of exempt supplies for the purposes of reversal under Rule 42 and 43 of the CGST Act, 2017. Therefore, there is no requirement to reverse any ITC with respect to interest income received by the Noticee. Hence, the impugned notice to that extent needs to be dropped.

In Re: No ITC availed on restricted credits under Section 17(5)

20. Noticee submits that the impugned notice has alleged that the Noticee has availed an amount of Rs. 14,74,517/- on inputs or input services covered under Section 17(5) of the CGST Act, 2017.

21. In this regard, Noticee submits that total amount of ITC claimed in the F.Y. 2018-19 is Rs 6,53,044/-. It is very absurd and vague to demand reversal of Rs 14,74,517/- as the credit of the same has not been availed. Hence, the impugned notice to that extent be dropped

22. Noticee craves leave to alter, add to and/or amend the above reply.

For Modi Properties Private Limited

MODI PROPERTIES PVT. LTD. SEC'BAD

Authorised Signatory

Annexure to DRC-06

Basic Details

Legal Name : MODI PROPERTIES PRIVATE LIMITED	**Trade Name :** MODI PROPERTIES PRIVATE LIMITED
GSTIN : 36AABCM4761E1ZM	**TIN :**
EMAIL : jayaprakash@modiproperties.com	**Mobile :** 9502288200
SCN Number : GST/36AABCM4761E1ZM/19	**SCN date :** 2021-11-12
Assessment Year : 2018-19	**Address :** 2ND FLOOR,5-4-187/3 AND 4,SOHAM MANSION,M.G ROAD,SECUNDERABAD,\N,Ranga Reddy, 500003

Dealer Response		
1	Do you agree with the proposals in the SCN	○ Agreed ◉ Not Agreed ○ Partially Agreed For a tax determined by the assessing authority to a tune of Rs. **1879496.56** SGST Rs. **939748.28** CGST Rs. **939748.28**
Details of TP's Response		
Sl.	**Contested Issue**	**Reasons for the claim of exemption or lower demand as stated in Response Form/PH**
1A	Amount of tax on taxable supplies declared in GSTR-09 SGST Rs. **22738.84** CGST Rs. **22738.84** ○ Agreed ◉ Not Agreed ○ Partially Agreed SGST Rs. **22738.84** CGST Rs. **22738.84**	**Reason for Not agreed/Partially agreed** ☐ 1. Error in data entry at the time of filing GSTR-09. a. Actual tax amount to be entered. SGST Rs. **-** CGST Rs. **-** ☑ 2. Difference amount already paid in subsequent year by DRC-03 - Amount: 45740.00 ARN No: AD361220004794F ARN Date: 2020-12-30 3. Difference amount already paid in GSTR-3B of subsequent year for the tax periods

1B	Excess ITC claimed in GSTR-09 SGST Rs. **0** CGST Rs. **0** ○Agreed ○Not Agreed ○Partially Agreed SGST Rs. **-** CGST Rs. **-**	**Reason for Not agreed/Partially agreed** ☐ 1. GSTR-2A value increased after filing GSTR-09 by Rs. **-** . SGST Rs. **-** CGST Rs. **-** ☐ 2. The seller has declared in B2C instead of B2B. SGST Rs. **-** CGST Rs. **-** ☐ 3. Invoices issued by the seller but not uploaded in his GSTR-01. Rs. **-** SGST Rs. **-** CGST Rs. **-** ☐ Difference amount already paid in subsequent year by DRC-03 -. Amount: - ARN No: - ARN Date: - Invoice raised on defunct sister concern. **-** SGST Rs. **-** CGST Rs. **-**

2(i)	Reconciliation of GSTR-01 with GSTR-09: Amount of supplies in GSTR-01 in excess of supplies declared in GSTR-09 SGST Rs. **0** CGST Rs. **0** ○ Agreed ○ Not Agreed ○ Partially Agreed SGST Rs. **-** CGST Rs. **-**	**Reason for Not agreed/Partially agreed** ☐ 1. Error in data entry at the time of filing GSTR-09. a. Actual tax amount to be entered. SGST Rs. **-** CGST Rs. **-** ☐ 2. Difference amount already paid in subsequent year by DRC-03 - Amount: - ARN No: - ARN Date: - ☑ 3. Difference amount already paid in GSTR-3B of subsequent year for the tax periods ☐ 4. Invoices uploaded with wrong date. SGST Rs. **-** CGST Rs. **-** ☐ 5. Tax and turnover values wrongly entered but amendments not made for correction. Amount Rs. **-** SGST Rs. **-** CGST Rs. **-** ☐ 6. Credit notes / Amendments related to current year not considered in SCN. Amount Rs. **-** SGST Rs. **-** CGST Rs. **-**

2(ii)	Reconciliation of E-way bill turnover with GSTR-01/GSTR-09: Amount of supplies in EWB in excess of supplies declared in GSTR-01 SGST Rs. **0** CGST Rs. **0** ○ Agreed ○ Not Agreed ○ Partially Agreed SGST Rs. **-** CGST Rs. **-**	**Reason for Not agreed/Partially agreed** ☐ 1. Difference amount already paid in subsequent year by DRC-03 - Amount: - ARN No: - ARN Date: - ☑ 2. Difference amount already paid in GSTR-3B of subsequent year for the tax periods ☐ 3. Tax value wrongly entered in e waybill. ☐ a. Goods are exported out of country without payment of tax, but tax value shown in E-way bill. ☐ b. Goods sent to SEZ units without payment of tax, but tax value shown in E-way bill. ☐ c. Goods are sent on stock transfer basis within the state but tax value shown in E-way bill. ☐ d. Goods are exempted from tax, but by mistake tax value is shown. (Including goods sent for exhibition , goods rejected etc) ☐ e. Data entry mistake of values while generating e waybill. ☐ f. Wrong rate of tax shown in E-way bill. ☐ g. E waybill generated but goods were not sent, failed to cancel the e waybill. ☐ h. Capital goods/ Machinery sent to other project site by a works contractor. ☐ i. Wrong tax shown in e waybill (SGST & CGST instead of IGST or IGST instead of CGST & SGST). ☐ j. Goods sent for job work but tax is shown for complete value of goods instead of job work receipts. Tax liability to be reduced: (Actual tax amount to be entered.) SGST Rs. **-** CGST Rs. **-**

2(iii)	Reconciliation of turnover in GSTR-07 with supplies declared in GSTR-01/GSTR-09 SGST Rs. **0** CGST Rs. **0** ○ Agreed ○ Not Agreed ○ Partially Agreed SGST Rs. **-** CGST Rs. **-**	**Reason for Not agreed/Partially agreed** ☐ 1. Difference amount already paid in subsequent year by DRC-03 - Amount: - ARN No: - ARN Date: - ☐ 2. TDS deductors deducted higher amount instead of 1% Tax liability to be reduced: (Actual tax amount to be entered.) SGST Rs. **-** CGST Rs. **-** ☐ 3. Supply exempted but tax deducted or supply taxable at lower rate. Tax liability to be reduced: (Actual tax amount to be entered.) SGST Rs. **-** CGST Rs. **-** ☐ 4. TDS amount related to other GSTIN wrongly credited by TDS deductors. Tax liability to be reduced: (Actual tax amount to be entered.) SGST Rs. **-** CGST Rs. **-** ☐ 5. Turnover reported in earlier months but TDS made now Turnover reported **-** SGST Rs. **-** CGST Rs. **-**

2(iv)	Reconciliation of turnover in GSTR-08 with supplies declared in GSTR-01/GSTR-09 SGST Rs. **0** CGST Rs. **0** ○ Agreed ○ Not Agreed ○ Partially Agreed SGST Rs. **-** CGST Rs. **-**	**Reason for Not agreed/Partially agreed** ☐ 1. Difference amount already paid in subsequent year by DRC-03 - Amount: - ARN No: - ARN Date: - ☐ 2. TCS collectors deducted higher amount instead of 2% Tax liability to be reduced: (Actual tax amount to be entered.) SGST Rs. **-** CGST Rs. **-** ☐ 3. Supply exempted but tax deducted or supply taxable at lower rate. Tax liability to be reduced: (Actual tax amount to be entered.) SGST Rs. **-** CGST Rs. **-** ☐ 4. TCS amount related to other GSTIN wrongly credited by TCS collectors. Tax liability to be reduced: (Actual tax amount to be entered.) SGST Rs. **-** CGST Rs. **-**

3(i)	Excess ITC claimed in GSTR-3B compared with GSTR-09 SGST Rs. **648.00** CGST Rs. **648.00** ○ Agreed ◉ Not Agreed ○ Partially Agreed SGST Rs. **648.00** CGST Rs. **648.00**	**Reason for Not agreed/Partially agreed** ☐ 1. Difference amount already paid in subsequent year by DRC-03 - Amount: - ARN No: - ARN Date: - ☑ 2. Difference amount already paid in GSTR-3B of subsequent year for the tax periods ☐ 3. The difference Excess ITC is reversed in subsequent years GSTR 3B but not declared in GSTR-09: SGST Rs. **-** CGST Rs. **-** ☑ 4. Calculation is show cause notice is errorneous as Actual SGST Rs. **648** Actual CGST Rs. **648** ☐ 5. Box 6-O of GSTR-09 left unfilled, hence variation. SGST Rs. **-** CGST Rs. **-**

3(ii)	Excess ITC reversed in GSTR-09 over and above reversed in GSTR-3B SGST Rs. **0** CGST Rs. **0** O Agreed O Not Agreed O Partially Agreed SGST Rs. **-** CGST Rs. **-**	**Reason for Not agreed/Partially agreed** ☐ 1. Difference amount already paid in subsequent year by DRC-03 **-** Amount: **-** ARN No: **-** ARN Date: **-** ☑ 2. Difference amount already paid in GSTR-3B of subsequent year for the tax periods ☐ 3. The difference Excess ITC/TRAN-1 is reversed in subsequent years GSTR 3B but not declared in GSTR-09: SGST Rs. **-** CGST Rs. **-** ☐ 4. Calculation is show cause notice is errorneous as Actual SGST Rs. **-** Actual CGST Rs. **-**

3(iii)	Excess claim of TRAN-1 credit SGST Rs. **0** ○ Agreed ○ Not Agreed ○ Partially Agreed SGST Rs. **-**	**Reason for Not agreed/Partially agreed** ☐ 1. Difference amount already paid in subsequent year by DRC-03 - Amount: - ARN No: - ARN Date: - ☑ 2. Difference amount already paid in GSTR-3B of subsequent year for the tax periods ☐ 3. Tran 1 credit reversed in subsequent months GSTR 3B: Month: SGST : - ☐ 4. The difference related to other reasons: ☐ a. The difference is related to transitional credit under section 140(5) (i.e inputs received after appointed date but tax paid under existing law): ☐ b. The difference is related to Transitional credit related to May 2014 NCCF: ☐ c. The difference is related to refund applied but not given , which is taken as transitional credit: ☐ d. VAT paid on TDS certificates not received , but TDS certificates received later: ☐ e. Transition credit on tax paid on stocks held by Work contractor paying tax under composition scheme (Section 140(6)) ☐ f. Transition credit on tax paid on stocks held by TOT dealer (Section 140 (6)) ☐ g. Credit claimed under Section 140(4) i.e tax paid on duty free goods by a registered person under existing law ☐ h. Credit claimed under Section 140(3) i.e an unregistered person liable to be registered under GST. ☐ i. Revised return filed wrongly no variation found during audit. The total difference related to other reasons SGST :-

3(iv)	ITC to be recovered on non-business transactions & exempt supplies SGST Rs. **179102.96** CGST Rs. **179102.96** ○ Agreed ◉ Not Agreed ○ Partially Agreed SGST Rs. **179102.96** CGST Rs. **179102.96**	**Reason for Not agreed/Partially agreed** ☐ 1. Difference amount already paid in subsequent year by DRC-03 - Amount: - ARN No: - ARN Date: - ☑ 2. Difference amount already paid in GSTR-3B of subsequent year for the tax periods ☐ 3. ITC related to specific input & input services is incorrect (Other than capital goods): Taxable value of input Rs. **-** Taxable value of output Rs. **-** SGST ITC Rs. **-** CGST ITC Rs. **-** ☐ 4. ITC related to capital goods Taxable value against which ITC availed in current year Rs. **-** SGST ITC Rs. **-** CGST ITC Rs. **-** ☐ 5. Exempted turnover value is incorrect: Correct Turnover: **-** ☐ 6. Total turnover is incorrect: Corrrect Turnover: **-** ☑ 7. Exempt turnover adopted incorrectly: Adopted Turnover: **20852210** Actual Turnover: **0** * Reasons: 1. Supply made in VAT but amount received during GST regime accounted for the books under Accounting Standard AS9 (Revenue Reconciliation). 2. Specify other reasons.

<table>
<tr>
<td>3(v)</td>
<td>Ineligible ITC
SGST Rs. 737258.48
CGST Rs. 737258.48

○ Agreed
◉ Not Agreed
○ Partially Agreed

SGST Rs. 737258.48
CGST Rs. 737258.48</td>
<td>Reason for Not agreed/Partially agreed
☐ 1. Difference amount already paid in subsequent year by DRC-03 -
Amount: - ARN No: - ARN Date: -
☑ 2. Difference amount already paid in GSTR-3B of subsequent year for the tax periods

☐ 3. ITC claimed on goods under the exception to 17(5) as the assessee is in the business of supply of same goods or services or for other eligible supplies.
Value of purchases Rs. -
Value of supplies -
SGST ITC Rs. -
CGST ITC Rs. -

Reasons to be incorporated in the above table:
☐ a. Work contract services availed for construction of plant and achinery
☐ b. Goods/ services utilised for construction of plant and machinery
☐ c. Insurance services availed for other purpose not listed in 17(5) i.e health insurance or life insurance
☐ d. Travel benefit extended to employees for business purpose
☐ e. Supplies utilised for further outward supply of same goods or services.
☐ f. Motor vehicles/vessel/ aircraft (Purchase , lease ,rent ,hire) used for transportation of passengers
☐ g. Motor vehicles/vessel/ aircraft (Purchase , lease ,rent ,hire) used for training purpose.
☐ h. Vessel/Aircraft is used for transportation of goods
☐ i. motor vehicles is not a vehicle for transportation of persons having approved seating capacity of not more than thirteen persons
☐ j. Spare parts and insurance related to motor vehicles/vessels/aircraft used for making further taxable services(training/transportation of passengers etc)
☐ 4. Goods/services do not fall under same HSN/SAC of goods or services specified in section 17(5)
Actual SGST ITC -
Actual CGST ITC -

5. ITC claimed is net of input tax on ineligible goods/services.
i. Total ITC as per GSTR-2A is Rs. 3549598.00 .
ii. Ineligible ITC as per 17(5) is Rs. 1474516.00
iii. ITC claimed is Rs. 654340.00 .</td>
</tr>
</table>

3(vi)	Invalid ITC under Sec 16(4) SGST Rs. **0** CGST Rs. **0** ○ Agreed ○ Not Agreed ○ Partially Agreed SGST Rs. **-** CGST Rs. **-**	**Reason for Not agreed/Partially agreed** ☐ . Difference amount already paid in subsequent year by DRC-03 - Amount: - ARN No: - ARN Date: - ☑ 2. Difference amount already paid in GSTR-3B of subsequent year for the tax periods ☐ 3. Actual date of filing of return was considered erroneously. ☐ 4. Proviso to Sec 16(4) is not applicable to the present assessment year.
3(vii)	ITC claimed from cancelled dealers return defaulters and tax non-payers SGST Rs. **0** CGST Rs. **0** ○ Agreed ○ Not Agreed ○ Partially Agreed SGST Rs. **-** CGST Rs. **-**	**Reason for Not agreed/Partially agreed** ☐ 1. Difference amount already paid in subsequent year by DRC-03 - Amount: - ARN No: - ARN Date: - ☑ 2. Difference amount already paid in GSTR-3B of subsequent year for the tax periods 3. The Supplier filed return after issuance of notice: **Reasons to be incorporated** ☐ a. Supplier registration cancelled before date of invoice. ☐ b. Supplier failed to file GSTR-3B. ☐ c. Supplier filed GSTR-3B with Nil turnover. ☐ d. Supplier filed GSTR-3B with turnover did not declare entire tax as in GSTR-01.

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 : **Date :30/12/2020**

1.	GSTIN	36AABCM4761E1ZM	
2.	Name	MODI PROPERTIES PRIVATE LIMITED	
3.	Cause of Payment	Annual return	
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	2018-2019	
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	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	OCT 2018-OCT 2018	CGST	Telangana	22,735.00	8,655.00	0.00	0.00	31,390.00	Cash	DC3612200213325	30/12/2020
2.	OCT 2018-OCT 2018	SGST	Telangana	22,735.00	8,655.00	0.00	0.00	31,390.00	Cash	DC3612200213325	30/12/2020

8. Reasons, if any -

Output tax of FY 18-19 paid

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 .

Signature of Authorized Signatory
Name: SOHAM MODI
Designation: DIRECTOR
Date: 30/12/2020

Form GSTR-3B

[See rule 61(5)]

Year	2018-19
Period	September

1. GSTIN	36AABCM4761E1ZM
2. Legal name of the registered person	MODI PROPERTIES PRIVATE LIMITED

3.1 Tax on outward and reverse charge inward supplies

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	291255.00	0.00	26213.00	26213.00	0.00
(b) Outward taxable supplies (zero rated)	0.00	0.00	-	-	0.00
(c) Other outward supplies (Nil rated, exempted)	0.00	-	-	-	-
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	0.00	-	-	-	-

3.2 Inter-state supplies

Nature of Supplies	Total Taxable value	Integrated Tax
Supplies made to Unregistered Persons	0.00	0.00
Supplies made to Composition Taxable Persons	0.00	0.00
Supplies made to UIN holders	0.00	0.00

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
(A) ITC Available	28937.00	64428.00	64428.00	0.00
(B) ITC Reversed	14560.00	648.00	648.00	0.00
(C) Net ITC Available (A) – (B)	14377.00	63780.00	63780.00	0.00
(D) Ineligible ITC	0.00	0.00	0.00	0.00

5. Exempt, nil and Non GST inward supplies

Nature of Supplies	Inter-state supplies	Intra-state supplies
From a supplier under composition scheme, Exempt and Nil rated supply	0.00	0.00
Non-GST supply	0.00	0.00

5.1 Interest and Late fee

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
Interest	0.00	0.00	0.00	0.00
Late fee	-	0.00	0.00	-

6.1 Payment of tax

Description	Total tax payable	Tax paid through ITC				Tax/Cess paid in cash	Interest paid in cash	Late fee paid in cash
		Integrated Tax	Central Tax	State/UT Tax	Cess			
(A) Other than reverse charge								
Integrated Tax	0.00	0.00	0.00	0.00	-	0.00	0.00	-
Central Tax	0	0.00	26213.00	-	-	0.00	0.00	0.00
State/UT Tax	0.00	0.00	-	26213.00	-	0.00	0.00	0.00
Cess	0.00	-	-	-	0.00	0.00	0.00	-
(B) Reverse charge								
Integrated Tax	0.00	-	-	-	-	0.00	-	-
Central Tax	0.00	-	-	-	-	0.00	-	-
State/UT Tax	0.00	-	-	-	-	0.00	-	-
Cess	0.00	-	-	-	-	0.00	-	-

Skip to Main Content A+ A-

Goods and Services Tax

MODI PROPERTIES PRI
36AABCM4761E1ZM

Dashboard > Returns > GSTR-3B > Eligible ITC

English

4. Eligible ITC

Help

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) ITC Available (whether in full or part)				
(1) Import of goods	0.00			0.00
(2) Import of services	0.00			0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	28,937.00	64,428.00	64,428.00	0.00
(B) ITC Reversed				
(1) As per Rule 42 & 43 of CGST/SGST rules	0.00	0.00	0.00	0.00
(2) Others	14,560.00	648.00	648.00	0.00
(C) Net ITC Available (A) - (B)	14,377.00	63,780.00	63,780.00	0.00
(D) Ineligible ITC				
(1) As per section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00

CANCEL CONFIRM

4. Input tax credit claimed and due (Other than import of goods)

Tax Period	ITC claimed in GSTR-3B during the month [as per table 4A(4)+4A(5)+4D(1)+4D(2)]				ITC auto-drafted in GSTR-2A during the month [as PART-A, PART-B](Excluding RCM supplies)			
	IGST	CGST	SGST/UTGST	CESS	IGST	CGST	SGST/UTGST	CES
1	2	3	4	5	6	7	8	9
Apr-18	0.00	26,120.00	26,120.00	0.00	2,632.50	19,581.22	19,581.22	
May-18	1,260.00	27,472.00	27,472.00	0.00	4,728.42	27,984.78	27,984.78	
Jun-18	1,260.00	29,709.00	29,709.00	0.00	6,175.26	51,108.08	51,108.08	
Jul-18	1,497.00	14,280.00	14,280.00	0.00	3,991.50	22,650.47	22,650.47	
Aug-18	0.00	13,239.00	13,239.00	0.00	2,839.04	7,21,670.41	7,21,670.41	10,83,9
Sep-18	28,937.00	64,428.00	64,428.00	0.00	4,475.70	81,482.59	81,482.59	
Oct-18	0.00	12,340.00	12,340.00	0.00	2,161.63	8,386.58	8,386.58	
Nov-18	0.00	15,376.00	15,376.00	0.00	7,446.89	11,943.83	11,943.83	
Dec-18	0.00	21,032.00	21,032.00	0.00	2,267.71	36,943.29	36,943.29	
Jan-19	0.00	22,885.00	22,885.00	0.00	1,720.52	15,326.44	15,326.44	
Feb-19	0.00	35,277.00	35,277.00	0.00	1,579.50	37,548.76	37,548.76	
Mar-19	0.00	28,535.00	28,535.00	0.00	1,579.50	1,77,418.25	1,77,418.25	
Total	**32,954.00**	**3,10,693.00**	**3,10,693.00**	**0.00**	**41,598.17**	**12,12,044.70**	**12,12,044.70**	**10,83,9**

DOWNLOAD (CSV)

BACK DOWNLOAD COMPARISON REPORTS (EXCEL)

Note: The 'Download Comparison reports (Excel)' feature will work on the browsers of Google Chrome 49+, Firefox 45+ and Internet Explorer Edge version. It will not work on browser of Internet Explorer version 11 and below.

Top