GOVERNMENT OF TELANGANA
COMMERCIAL TAX DEPARTMENT

Attachment to ASMT - 10

DIN	GST/36AABCM4761E1ZM/22
Office details Designation of the assessing officer Unit Division	ASSISTANT COMMISSIONER (ST) RAMGOPALPET-RANIGUNJ BEGUMPET
Details of the Tax payer Name Legal Name GSTIN	MODI PROPERTIES PRIVATE LIMITED MODI PROPERTIES PRIVATE LIMITED 36AABCM4761E1ZM
Financial Year	2021-22

Take notice that you have not filed annual return in GSTR-09 for the financial year 2021-22.

On examination of the information furnished to this office in GSTR-3B TRAN-1, GSTR-01, GSTR-2A, EWB and other records available in this office it is found that you have not declared your correct tax liability while filing GSTR-3B. The summary of under declared tax is as follows:

SGST Rs.**955918.87**
CGST Rs.**955918.87**
Total Rs.**1911837.74**

The details of the above tax liability are as follows:

1. Net tax under declared due to non-reconciliation of turnovers in other returns and E-way bill information:

In addition to the above under declared turnovers with respect to GSTR-3B, it is seen that you have under declared turnovers with respect to other information available in this office.

- **Reconciliation of GSTR-01 with GSTR-3B:**

The outward supplies turnover declared in GSTR-01 is greater than net outward supplies information furnished in GSTR-3B. This amount is therefore proposed to be taxed as under declared outward supplies as follows:

S.No	Issue	SGST	CGST	Total
1	2	3	4	5
1	Tax on Outward supplies declared in GSTR-01 for the FY.	9377344.97	9377344.97	18754689.94
2	Less tax on Outward supplies arrived in GSTR-3B at box 3.1A	8842476.10	8842476.10	17684952.20
3	Difference (1-2)	534868.87	534868.87	1069737.74

2. Excess claim of ITC:

• **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-3B 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-3B	SGST	CGST	Total
1	2	3	4	5	6	7
1	Interior designers	99832; 998391;		532005.21	532005.21	1064010.42
2	Motor Vehicles	8702; 8703; 8711;		175019.26	175019.26	350038.52
3	Motor Vehicle Insurance	997134;		70536.26	70536.26	141072.52
4	Maintenance & Repair service of Motor Vehicles	998714;		22460.56	22460.56	44921.12
5	Accident & Health Insurance	997133;		11558.16	11558.16	23116.32
A	Total ineligible ITC u/s 17(5)	-		811579.45	811579.45	1623158.90
B	Ineligible ITC declared in GSTR-3B	-	4D.(1)	0.000	0.000	0.000
C	Difference/excess ITC claimed	-		421050.00	421050.00	842100.00

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	955918.87	955918.87	1911837.74

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

Therefore it is proposed to assess the registered tax payer for the net tax payable indicated above under Section 61 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 ASMT-11 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.

ASSISTANT COMMISSIONER (ST)

To download response pdf Click Here

Details of GSTR-01 Vs GSTR-3B **Date: 02-06-2022** **Rs in Rupees**

GSTIN : 36AABCM4761E1ZM **Name : MODI PROPERTIES PRIVATE LIMITED** **FY : 2021-22**

S.No.	Month	GSTR-01			GSTR-3B			Difference		
		SGST	CGST	Total	SGST	CGST	Total	SGST	CGST	Total
1	2	3a	3b	3c	4a	4b	4c	5a	5b	5c
1	Apr, 2021	749339.93	749339.93	1498679.86	749340.00	749340.00	1498680.00	-0.07	-0.07	-0.14
2	May, 2021	838721.90	838721.90	1677443.80	838722.00	838722.00	1677444.00	-0.10	-0.10	-0.20
3	Jun, 2021	635679.66	635679.66	1271359.32	635680.00	635680.00	1271360.00	-0.34	-0.34	-0.68
4	Jul, 2021	1013571.88	1013571.88	2027143.76	1023822.00	1023822.00	2047644.00	-10250.12	-10250.12	-20500.24
5	Aug, 2021	1409600.45	1409600.45	2819200.90	1409600.00	1409600.00	2819200.00	0.45	0.45	0.90
6	Sep, 2021	866986.45	866986.45	1733972.90	856737.00	856737.00	1713474.00	10249.45	10249.45	20498.90
7	Oct, 2021	485467.56	485467.56	970935.12	485468.00	485468.00	970936.00	-0.44	-0.44	-0.88
8	Nov, 2021	839191.12	839191.12	1678382.24	839191.00	839191.00	1678382.00	0.12	0.12	0.24
9	Dec, 2021	261093.10	261093.10	522186.20	261093.10	261093.10	522186.20	0.00	0.00	0.00
10	Jan, 2022	479396.67	479396.67	958793.34	479397.00	479397.00	958794.00	-0.33	-0.33	-0.66
11	Feb, 2022	1263426.90	1263426.90	2526853.80	1263426.00	1263426.00	2526852.00	0.90	0.90	1.80
12	Mar, 2022	534869.35	534869.35	1069738.70	0	0	0	534869.35	534869.35	1069738.70
	Total	9377344.97	9377344.97	18754689.94	8842476.10	8842476.10	17684952.20	534868.87	534868.87	1069737.74

Note:

SGST Tax = GSTR-01 SGST - GSTR-3B SGST

= 9377344.97 - 8842476.10

= 534868.87

CGST Tax = GSTR-01 CGST - GSTR-3B CGST

= 9377344.97 - 8842476.10

= 534868.87

Details of Ineligible ITC 17 (5) **Date: 02-06-2022** **Rs in Rupees**

GSTIN : 36AABCM4761E1ZM
Name : MODI PROPERTIES PRIVATE LIMITED **FY : 2021-22**

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	HESTIA	36AAMFH1012P1Z9	Interior designers	99832; 998391;	May, 2021	89921.52	89921.52	179843.04
2	TATA AIG GENERAL INSURANCE CO LTD	36AABCT3518Q1ZX	Motor Vehicle Insurance	997134;	May, 2021	62253.99	62253.99	124507.98
3	HESTIA	36AAMFH1012P1Z9	Interior designers	99832; 998391;	Jun, 2021	186728.49	186728.49	373456.98
4	HESTIA	36AAMFH1012P1Z9	Interior designers	99832; 998391;	Jul, 2021	165842.10	165842.10	331684.20
5	M/S SREE KRISHNA AUTOMOTIVES HYDERABAD PVT LTD	36AAKCS5353H1Z3	Maintenance & Repair service of Motor Vehicles	998714;	Jul, 2021	13.50	13.50	27.00
6	HESTIA	36AAMFH1012P1Z9	Interior designers	99832; 998391;	Aug, 2021	89513.10	89513.10	179026.20
7	HDFC ERGO GENERAL INSURANCE COMPANY LIMITED	36AABCL5045N1Z9	Accident & Health Insurance	997133;	Aug, 2021	11558.16	11558.16	23116.32
8	M/S SREE KRISHNA AUTOMOTIVES HYDERABAD PVT LTD	36AAKCS5353H1Z3	Maintenance & Repair service of Motor Vehicles	998714;	Aug, 2021	2720.16	2720.16	5440.32
9	TATA AIG GENERAL INSURANCE CO LTD	36AABCT3518Q1ZX	Motor Vehicle Insurance	997134;	Aug, 2021	2196.78	2196.78	4393.56
10	MODY AUTO INDIA PRIVATE LIMITED	36AAHCM1624J1ZH	Motor Vehicles	8702; 8703;8711;	Sep, 2021	168955.86	168955.86	337911.72
11	ICICI LOMBARD GENERAL INSURANCE CO LTD	36AAACI7904G1ZO	Motor Vehicle Insurance	997134;	Oct, 2021	6085.49	6085.49	12170.98
12	MODY AUTO INDIA PRIVATE LIMITED	36AAHCM1624J1ZH	Motor Vehicles	8702; 8703;8711;	Oct, 2021	6063.40	6063.40	12126.80
13	M/S SREE KRISHNA AUTOMOTIVES HYDERABAD PVT LTD	36AAKCS5353H1Z3	Maintenance & Repair service of Motor Vehicles	998714;	Mar, 2022	19726.90	19726.90	39453.80
	Total					811579.45	811579.45	1623158.90

Note:

SGST Ineligible ITC = Lower of {(Total SGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 4D(1) SGST of GSTR-3B) or Sum of 4C of all months GSTR 3B in FY}

= Lower of 811579.45 - 0.000 or 421050.00

= 421050.00

CGST Ineligible ITC = Lower of {(Total CGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 4D(1) CGST of GSTR-3B) or Sum of 4C of all months GSTR 3B in FY}

= Lower of 811579.45 - 0.000 or 421050.00

= 421050.00

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[See rule 99(1)]

Reference No.: ZD360622008075P   Date: 02/06/2022

To

GSTIN: 36AABCM4761E1ZM
Name: MODI PROPERTIES PRIVATE LIMITED
Address: 5-4-187/3 AND 4, 2ND FLOOR, SOHAM MANSION, M.G ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

Tax period: APR 2021 - MAR 2022   F.Y.: 2021-2022   Type of Return: GSTR-9

Act/ Rules Provisions :
GST ACT

Notice for intimating discrepancies in the return after scrutiny

This is to inform that during scrutiny of the return for the tax period referred to above, discrepancies noticed have been mentioned in the attached annexure..

You are hereby directed to explain the reasons for the aforesaid discrepancies by the date mentioned in the table below.

If no explanation is received by the said date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against you without making any further reference to you in this regard.

Sr. No.	Description	Particulars
1	Section under which notice is issued	61
2	Date by which reply has to be submitted	16/06/2022
3	Date of personal hearing	NA
4	Time of personal hearing	NA
5	Venue where personal hearing will be held	NA

Signature
Name: Vasantha Chivukula Chivukula
Designation: Assistant Commissioner
Jurisdiction: RAMGOPALPET - RANIGUNJ , Begumpet , Telangana