Computation Notes For Consideration Of Assessing Authority

DIN	GST/36AABCM4761E1ZM/22
Office details Designation of the assessing officer Unit Division	ASSISTANT COMMISSIONER (ST) RAMGOPALPET-RANIGUNJ 1 BEGUMPET
Details of the Tax payer Name Legal Name GSTIN	MODI PROPERTIES PRIVATE LIMITED MODI PROPERTIES PRIVATE LIMITED 36AABCM4761E1ZM
Financial Year	2021-22

Ref : 1) SCN ARN No : **AD360622007065G** SCN ARN Date : **02/06/2022**

2) PH Date **02/11/2023**

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**

Responding to the showcause notice issued in the reference first cited above the tax payer has filed his written objections on dt ___________________ and also append for the personal hearing represented by Sri/Smt.**M.J.PRAKASH** on dt **02/11/2023.** The same are discussed item wise along with the conclusions of the assessing authority as under:

- **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

Response of the tax payer :

The tax payer has 'Not agreed' for the following amount in the SCN.

SGST : 534868.87 **CGST :** 534868.87

The reasons cited by the tax payer for disagreeing/partially disagreeing are:

1. R1 amount is adopted erroneously in DRC-01
   (a) R1 adopted in DRC-01: SGST Rs. 9377345 CGST Rs. 9377345
   (b) R1 in GSTN : SGST Rs. 9449749 CGST Rs. 9449749

Observations and conclusion of the assessing authority

Agreed with TP

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-09	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

Response of the tax payer :

The tax payer has 'Not agreed' for the following amount in the SCN.

SGST : 421050.00 **CGST :** 421050.00

The reasons cited by the tax payer for disagreeing/partially disagreeing are:

1. ITC claimed is net of input tax on ineligible goods/services.
   i. Total ITC as per GSTR-2A is Rs. 32737255.00
   ii. Ineligible ITC as per 17(5) is Rs. 842100.00
   iii. ITC claimed is Rs. 871474.00

Observations and conclusion of the assessing authority

Agreed with TP

Summary :

Annexure with details for the above proposals are already sent with show cause notice.

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:

Statement of Computation of Liability					
S.No	Issue	Amt in SCN		Amt determined by AA	
		SGST	CGST	SGST	CGST
1(i)	Amount of supplies in GSTR-01 in excess of supplies declared in GSTR-3B	534868.87	534868.87	0.00	0.00
1(ii)	Amount of supplies in EWB in excess of supplies declared in GSTR-01/GSTR-3B	-	-	-	-
1(iii)	Reconciliation of turnover in GSTR-07 with supplies declared in GSTR-01/GSTR-3B	-	-	-	-
1(iv)	Reconciliation of turnover in GSTR-08 with supplies declared in GSTR-01/GSTR-3B	-	-	-	-
2(i)	The excess input tax credit(ITC) claimed on account of non reconciliation of information declared in GSTR-3B	-	-	-	-
2(ii)	Excess claim of TRAN-1 credit	-	-	-	-
2(iii)	ITC to be recovered on non-business transactions & exempt supplies	-	-	-	-
2(iv)	Ineligible ITC under Sec 17(5)	421050.00	421050.00	0.00	0.00
2(v)	Invalid ITC under Sec 16(4)	-	-	-	-
2(vi)	ITC claimed from cancelled dealers return defaulters and tax non-payers	-	-	-	-
	Total liability	955918.87	955918.87	0.00	0.00
Less Tax paid after issuing SCN but within (30) days				0.00	0.00
Less Tax paid after issuing SCN but after (30) days				0.00	0.00
Net liability				0.00	0.00

Note: The AA shall issue SCN for penalty for net liability and also payments made after (30) days from the date of issue of SCN i.e., SGST Rs. **0.00** and CGST Rs. **0.00** .

Form GST ASMT - 12
[See rule 99(3)]

Reference No.: ZD361123031579F Date: 25/11/2023

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

ARN: AD360622007065G Date: 02/06/2022

Order of acceptance of reply against the notice issued under section 61

This has reference to your reply, details of which is mentioned in table below, in response to the notice issued to you as per details mentioned in table below.

In this regard, your reply has been found to be satisfactory and no further action is required to be taken in the matter.

Sr. No.	Description	Particulars
1	Date of reply filed	NA
2	Notice Ref. No.	ZD360622008075P
3	Date of notice	02/06/2022

Signature
Name: RAVI CHANDRA SIKHA
Designation: Assistant Commissioner
Jurisdiction: RAMGOPALPET - RANIGUNJ-1 , Begumpet , Telangana