

GOVERNMENT OF TELANGANA
STATE TAXES DEPARTEMENT

Office of the Assistant Commissioner (ST),
Ramgopalpet-Ranigunj-1 Circle,
Begumpet Division, Hyderabad.

Show cause Notice Under Sec 73 of TGST Act 2017
GSTR-09C Scrutiny Statement

Date: 21.05.2024

M/s. MODI PROPERTIES PRIVATE LIMITED bearing GSTN: 36AABCM4761E1ZM are hereby informed that on scrutiny of GSTR-09C Statement, it is noticed that Certain Discrepancies were Noticed for the financial years from 2019-20 which is cumulatively identified as under:

Sl. No.	Category	Table in GSTR-9C	Act	Un-reconciled Turnover / Tax
1	Reconciliation of turnover declared in Annual Return (GSTR-9)	Table 5 (R)	-	110972647.62
		@9%	SGST	9987538.29
		@9%	CGST	9987538.29
2	Reconciliation of Taxable Turnover	Table 7 (G)	-	110972647.62
		@9%	SGST	0.00
		@9%	CGST	0.00
3	Reconciliation of rate wise liability and amount payable thereon	Table 9 (R) @9%	SGST	-0.29
		@9%	CGST	-0.29
		@18%	IGST	0.00
		-	CESS	0.00
			Total	-0.58
4	Reconciliation of Net Input Tax Credit (ITC)	Table 12 (F)	-	0.00
		@9%	SGST	0.00
		@9%	CGST	0.00
5	Reconciliation of ITC declared as per audited Annual Financial Statement or books of account	Table 14 (T)	-	0.00
		@9%	SGST	0.00
		@9%	CGST	0.00
6	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)	Table 16 @9%	SGST	0.00
		@9%	CGST	0.00
		@18%	IGST	0.00
		-	CESS	0.00
		@18% PA	Interest	0.00
		@ 10,000 or 10% of tax	Penalty	0.00
			Total	0.00

Sl. No	Act	Tax	Interest	Penalty	Total
1	SGST	9987538.00	0.00	0.00	9987538
2	CGST	9987538.00	0.00	0.00	9987538
3	IGST	0.00	0.00	0.00	0.0
4	CESS	0.00	0.00	0.00	0.0
	Total	19975076	0.0	0.0	19975076

In view of the above, M/s. MODI PROPERTIES PRIVATE LIMITED are requested to file their written objections if any within Seven (7) days from the date of receipt of this notice, failing which action as per the provisions of the Act will be initiated without making any further reference in this regard.

This may be treated as high priority.

Assistant Commissioner (ST),
Ramgopalpet-Ranigunj-1 Circle.

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

Reference No. - ZD3605240418582

Date - 22-05-2024

To

GSTIN/ID: 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 2019 - MAR 2020

F.Y.- 2019-2020

Act/ Rules Provisions - AS PER GST ACT

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

Summary of Show Cause Notice

(a) Brief Fact of the Case : GSTR 9C DISCREPANCY

(b) Grounds : 9C

(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	APR 2019	MAR 2020	SGST	NA	99,87,538.00	0.00	0.00	0.00	0.00	99,87,538.00
2	0	0.00	APR	MAR	CGST	NA	99,87,538.	0.00	0.00	0.00	0.00	99,87,538.00

			2019	2020			00					
Total							1,99,75,076.00	0.00	0.00	0.00	0.00	1,99,75,076.00

Show Cause Notice is attached.

Supporting documents attached by officer:

GSTR9C NOTICE ALL (1)-11.pdf : ATTACHMENT

Details of personal hearing and due date to file reply:

Sr. No.	Description	Particulars
1	Date by which reply has to be submitted	24-06-2024
2	Date of personal hearing	NA
3	Time of personal hearing	NA
4	Venue where personal hearing will be held	NA

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