

GOVERNMENT OF TELANGANA
STATE TAXES DEPARTMENT
Attachment to Show Cause Notice in Form DRC-01

DIN:	GST/36AABCM4761E1ZM/20-21,dt:19.11.2024
Officer details Designation of the Assessing officer Unit	Asst. Commissioner (ST), Ramgopalpet-Ranigunj-1 Circle.
Division	Begumpet
Details of the Taxpayer Name	MODI PROPERTIES PRIVATE LIMITED
GSTIN	36AABCM4761E1ZM
Financial Year	2020-21

Ref: 1. Authorization issued vide no. RR01/AC(ST)/Audit-N/59/36AABCM4761E1ZM/ 24-25
Dt: 06-11-2024 by Joint Commissioner (ST), Begumpet Division.

M/s. MODI PROPERTIES PRIVATE LIMITED is a Registered Tax Payer on the Rolls of Assistant Commissioner (ST), Ramgopalpet-Ranigunj-1 Circle, Begumpet Division bearing GSTIN: 36AABCM4761E1ZM.

As Per the Registration Details Obtained from the GSTN Portal, Their services in WORKS CONTRACT, REAL ESTATE AGENTS, CONSTRUCTION OF RES. COMPLEX, RENTING OF IMMOVABLE PROPERTY SERVICES.

Discrepancies Identified:

On verification of monthly GSTR- 3B, GSTR1, GSTR-09, GSTR-9C filed by them and GSTR2A tax under RCM payable, the following discrepancies are noticed for the FY 2020-21.

1. Short payment of Tax:
. Difference Turnover between GSTR-9/9C and GSTR-3B/1

Total Turnover declared in Table 5 of GSTR-9 (including advances) (4N + 5M - 4G above)	Details of Outward supplies declared in GSTR-3B (Table 3.1 (a) (b) (c) (Including Zero Rated, Nil Rated and Exempted)	Difference Turnover	Tax @9% CGST on Difference Turnover	Tax @9% SGST on Difference Turnover	Total Tax
1	2	3 = (1-2)	4	5	6
564003099	563534437	468662	42179.58	42179.58	84359.16

2. Late fee payable for Late Filing of GSTR-1 Returns:

Section 39 of the Central Goods and Services Act, 2017 (CGST Act)

Furnishing of returns.

Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars as may be prescribed, on or before the eleventh day of the month succeeding such calendar month or part thereof.

On examination of records, it was observed that the Taxpayer had filed the returns belatedly. The taxpayer has to pay late fee on delayed filing of GSTR-1 returns as per Notification No. 04/2018 Dt. 23.01.2018 issued under Section 47 of said Act.

The details of delayed filing of GSTR-1 returns and non-payment of late fees are given below.

Month	Due date for filing	Actual date of filing	No. of days delayed	Late fee to be paid	
				CGST @ Rs.25/- per day	SGST @ Rs.25/- per day
Apr-20	11-05-2020	21-07-2020	71	1775	1775
May-20	11-06-2020	19-08-2020	69	1725	1725
Jun-20	11-07-2020	27-08-2020	47	1175	1175
Jul-20	11-08-2020	21-09-2020	41	1025	1025
Aug-20	11-09-2020	06-10-2020	25	625	625
Sep-20	11-10-2020	09-11-2020	29	725	725
Oct-20	11-11-2020	05-12-2020	24	600	600
Nov-20	11-12-2020	28-12-2020	17	425	425
Dec-20	11-01-2021	30-01-2021	19	475	475
Jan-21	11-02-2021	13-02-2021	2	50	50
Feb-21	11-03-2021	13-03-2021	2	50	50
Mar-21	11-04-2021	23-06-2021	73	1825	1825
			Total	10475	10475

3. **P&L Account:**

Apart from the above, the Taxpayer submitted P&L Account where in they have expensed amounts for other income and Trade Payables which are liable to tax under Section 9(4) & section 16(2) (d) of TGST Act'17 being other income for Rs.2,21,83,516.00 &Trade Payables for Rs.8,88,29,718.00 which are liable to tax and which was not paid by them.

The total liability for tax is proposed as under:

- (i) Other Income for Rs. 2,21,83,516.00@ 18% the tax is Rs. 39,93,032.88
- (ii) Trade Payables for Rs. 8,88,29,718.00 @ 18% the tax is Rs. 1,59,89,349.24

The total tax liability is detailed as under:

Description	IGST	CGST	SGST	Total
Difference Turnover between GSTR-9/9C and GSTR-3B/1	0	42179.58	42179.58	84359.16
Late fee payable for Late Filing of GSTR-1 Returns	0	10475	10475	20950
Other income	0	1996516.44	1996516.44	3993032.88
Trade Payables	0	7994674.62	7994674.62	15989349.24
TOTAL	0	10043845.64	10043845.64	20087691.28

Therefore, it is proposed to assess the registered tax payer for the net tax payable indicated above under Section 73 of the SGST/CGST/IGST Act.

The registered tax payer may therefore pay the tax along with interest within 30 days of the show cause notice.

If payment of the proposed tax is made within one month of the receipt of this show cause notice, no penalty will be leviable and any payment made after one month would attract a penalty @10% of the tax determined or Rs.10000/-, whichever is higher, under Sec.122 of the CGST/SGST Act.

However, If the registered taxpayer is not agreeing with the proposals in this notice, they may file their objections in DRC-06 within (30) days from the date of receipt of this notice. If the tax payer wants to attend for the personal hearing, he may appear before the under signed during the office hours within the aforesaid time of 30 days on any working day.

SIKHA RAVI
CHANDRA

 Digitally signed by SIKHA RAVI
CHANDRA
Date: 2024.11.19 12:37:18
+05'30'

Assistant Commissioner (ST),
Ramgopalpet-Ranigunj1 Circle

To
M/s MODI PROPERTIES PRIVATE LIMITED
2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION, M.G
ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

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

Reference No. - ZD361124017135V

Date - 19-11-2024

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 2020 - MAR 2021

F.Y.- 2020-2021

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 : DISCREPANCIES NOTICED
- (b) Grounds : AS PER GSTR- 3B, GSTR1, GSTR-09, GSTR-9C
- (c) Tax and other dues :

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 2020	MAR 2021	SGST	NA	1,00,33,370.64	0.00	0.00	10,475.00	0.00	1,00,43,845.64
2	0	0.00	APR	MAR	CGST	NA	1,00,33,370	0.00	0.00	10,475.00	0.00	1,00,43,845.

			2020	2021					.64					64
Total									2,00,66,741.28	0.00	0.00	20,950.00	0.00	2,00,87,691.28

Show Cause Notice is attached.

Supporting documents attached by officer:

Modi properties.pdf : NOTICE

Details of personal hearing and due date to file reply:

Sr. No.	Description	Particulars
1	Date by which reply has to be submitted	18-12-2024
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