

Form GST DRC-06

[See rule 142(4)]

Reply to the Show Cause Notice

ARN: ZD361221027817H

Date: 09/12/2021

1. GSTIN	36ABCFM6774G2ZZ		
2. Name	MODI REALTY (MIRYALAGUDA) LLP		
3. Details of Show Cause Notice	Reference No. ZD3611210252690	Date of issue 14/11/2021	
4. Financial Year	2018-2019		
5. Reply			
Dear Sir, The reply in Form DRC-06 has been uploaded as an annexure. Hence, request you to consider the same and schedule the personal hearing at the earliest			
6. Documents uploaded			
Miryalaguda SCN Reply 2018-19.pdf DRC_03.pdf Ledger .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: Designated Partner
Date: 09/12/2021

FORM GST DRC - 06*[See rule 142(4)]***Reply to the Show Cause Notice**

1.GSTIN	36ABCFM6774G2ZZ	
2.Name	Modi Realty (Miryalaguda) LLP	
3.Details of Show Cause Notice	Ref. No. ZD3611210252690	Date of issue: 14.11.2021
4.Financial Year	2018-19	
5.Reply		
Given as Annexure A		
6.Documents uploaded I. Form DRC-03 dated 11.12.2020 II. Ledger account of M/s. Star Health And Allied Insurance Company Limited		
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.


Signature of Authorised Signatory

ANNEXURE A:

FACTS OF THE CASE:

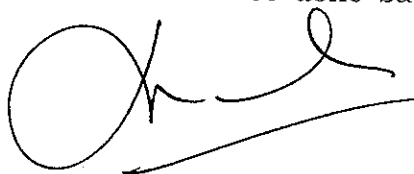
- A. M/s. Modi Realty (Miryalaguda) LLP (hereinafter referred as "Noticee") located at 5-4-187/3 and 4, Soham Mansion, 2nd Floor, M.G. Road, Secunderabad, Ranga Reddy, Telangana - 500003 is inter alia engaged in the provision of taxable services viz. Works Contract and are registered with Goods and Services Tax department vide GSTIN No: 36ABCFM6774G2ZZ.
- B. Noticee is availing Input Tax Credit (ITC) of taxes paid on inputs and input services and discharging taxes on output liability on timely basis by filing the monthly returns. Noticee has also filed the GSTR-09 for the period 2018-19.
- C. Subsequently, the Assistant Commissioner (ST), Begumpet Division, has issued a Show Cause Notice vide ZD3611210252690 dated 14.11.2021 proposing to demand an amount of Rs. 16,01,229/-.
- D. 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. 16,01,229/- 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 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.

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 noticee 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. Teneration 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.

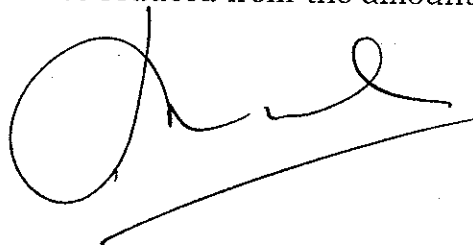
9. Noticee submits that the impugned notice has proposed to demand following amounts

SI No	Particulars	Amount
A	Tax on outward supplies under declared in GSTR-09	3,62,613/-
B	Excess ITC availed in GSTR-3B when compared to ITC reflected in GSTR-2A	4,89,235/-
C	Excess ITC reversed in GSTR-09 when compared to ITC reversed in GSTR-3B	7,37,286/-
D	ITC attributable to exempted and non-GST supply under Rule 42 of CGST Rules, 2017	10,071/-
E	ITC availed on restricted supplies under Section 17(5) of CGST Act, 2017	2,022/-
	Total	16,01,229/-

In Re: No short payment of GST

10. Noticee submits that the impugned notice has proposed to demand an amount of Rs. 3,62,613/- alleging that there is a difference between the taxes paid as disclosed in GSTR-3B returns and taxes paid as disclosed in GSTR-09 for the period July 2017 to March 2018.

11. In this regard, Noticee submits that the amount of Rs.3,41,523/- is pertaining to the amount disclosed in table 10 of GSTR-09 which is relating to the transactions declared in the return of subsequent financial year. Therefore, the above amount should be reduced from the amount of taxes payable as declared in GSTR-09.



12. In this regard, Noticee submits that the differential amount of Rs. 21,090/- between GSTR-3B and GSTR-09 has been paid while filing GSTR-09 vide DRC - 03 dated 11.12.2020 along with interest. Thereby, there is no short payment of GST to that extent. To evidence the same, Noticee is herewith submit the copy of Form DRC-03 dated 11.12.2020 as Annexure I. Hence, the demand to that extent needs to be dropped.

In Re: No irregular availment of ITC

13. Noticee submits that the impugned notice has proposed to deny ITC of Rs. 4,89,235/- stating that the same is in excess of ITC reflected in GSTR-2A for the period 2018-19. Noticee submits that the Noticee is rightly eligible for the ITC for the following reasons

- a. ITC cannot be denied merely due to non-reflection of invoices in GSTR-2A as all the conditions specified under Section 16 of CGST Act, 2017 has been satisfied.
- b. GSTR-2A cannot be taken as a basis to deny the ITC in accordance with Section 41, Section 42, Rule 69 of CGST Rules, 2017.
- c. Section 41 allows the provisional availment and utilization of ITC, there is no violation of section 16(2)(c) of CGST Act 2017
- d. The above view is also fortified from press release dated 18.10.2018
- e. Only in exceptional cases like missing dealer etc. the recipient has to be called for to pay the amount which is clearly coming out from Para 18.3 of the minutes of 28th GST Council meeting held on 21.07.2018 in New Delhi
- f. Even if there is differential ITC availed, the same is accompanied by a valid tax invoice containing all the particulars specified in Rule 36 of CGST Rules and the payment was also made to the suppliers.
- g. Noticee submit that under the earlier VAT laws there were provisions similar to Section 16(2) ibid which have been held by the Courts as unconstitutional. Relied on Arise India Limited vs. Commissioner of Trade and Taxes, Delhi - 2018-TIOL-11-SC-VAT AND M/s Tarapore and Company Jamshedpur v. State of Jharkhand - 2020-TIOL-93-HC-JHARKHAND-VAT.
- h. Noticee further submit that the fact that there is no requirement to reconcile the invoices reflected in GSTR-2A vs GSTR-3B is also evident from the amendment in Section 16 of CGST Act, 2017 vide Section 100 of Finance Act, 2021. Hence, there is no requirement to reverse any credit in absence of the legal requirement during the subject period.



- i. Similarly, it is only Rule 36(4) of CGST Rules, 2017 as inserted w.e.f. 09.10.2019 has mandated the condition of reflection of vendor invoices in GSTR-2A with adhoc addition of the 20% (which was later changed to 10% & further to 5%). At that time, the CBIC vide Circular 123/42/2019 dated 11.11.2019 categorically clarified that the matching u/r. 36(4) is required only for the ITC availed after 09.10.2019 and not prior to that. Hence, the denial of the ITC for non-reflection in GSTR-2A is incorrect during the subject period.
- j. Noticee further submits that the ITC proposed to be denied by the impugned notice is in the permissible limits of Rule 36(4), therefore, there is no irregular availment of ITC. Hence, the impugned notice needs to be dropped.
- k. Noticee wish to rely on recent Madras High Court decision in case of M/s. D.Y. Beathel Enterprises Vs State Tax officer (Data Cell), (Investigation Wing), Tirunelveli 2021(3) TMI 1020-Madras High Court and Jurisdictional High Court decision in case of Bhagyanagar Copper Pvt Ltd Vs CBIC and Others 2021-TIOL-2143-HC-Telangana-GST

In Re: No excess ITC reversed in GSTR-09

14. 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.
15. In this regard, Noticee submits that the differential amount between GSTR-3B and GSTR-09 has been paid while filing GSTR-09 vide DRC -03 dated 11.12.2020 along with interest. Thereby, there is no short reversal of ITC to that extent. To evidence the same, Noticee is herewith submit the copy of Form DRC-03 dated 11.12.2020 as Annexure I. 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

16. Noticee submits that the impugned notice has stated that the Noticee has declared an amount of Rs.21,072/- 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. 10,071/- attributable to exempted and non-GST turnover under Rule 42 and 43 of the CGST Act, 2017.



17. 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 and 43 is required to be made only on common ITC used for provision of both taxable and exempted turnover.

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

18. 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	21,072
5E	Nil Rated	0
5F	Non-GST supply (includes 'no supply')	0
Total		21,072

19. With respect to amount declared under Table 5 as exempted supply, Noticee submits that the same constitutes the interest income earned from banks. In this regard, Noticee submits that Explanation 1 to Rule 43 reads as follows

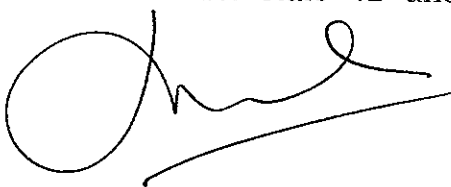
Explanation 1: -For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude: -

a.

b. *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*

c.

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.2,022/- on inputs or input services covered under Section 17(5) of the CGST Act, 2017.

21. In this regard, Noticee submits that Noticee has not availed any ITC on the vendors mentioned in the impugned notice, therefore, the allegation of the impugned notice is not correct. Noticee submits the impugned notice has not given the basis on which it has concluded that the Noticee has availed ITC on the list of invoices enclosed to the Notice. To evidence that the Noticee has not availed any ITC on the disputed invoices, Noticee is herewith enclosing the copy of ledger account of M/s. Star Health And Allied Insurance Company Limited as Annexure-II

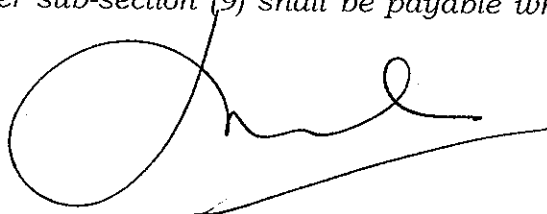
In Re: Interest and Penalties are not payable/imposable:

22. Noticee submits that Noticee is of vehement belief that the input availed by Noticee is not required to reverse, therefore, the question of interest and penalty does not arise. Further, it is a natural corollary that when the principal is not payable there can be no question of paying any Penalty as held by the Supreme Court in Prathiba Processors Vs UOI, 1996 (88) ELT 12 (SC).

23. Further, Noticee submits that the impugned show cause notice had not discharged the burden of proof regarding the imposition of the penalty under CGST Act, 2017. In this regard, wishes to rely on the judgment in the case of Indian Coffee Workers' Co-Op. Society Ltd Vs C.C.E. & S.T., Allahabad 2014 (34) S.T.R 546 (All) it was held that "*It is unjustified in absence of discussion on fundamental conditions for the imposition of penalty under Section 78 of Finance Act, 1994*".

24. Noticee submits that Section 73(11) of the CGST Act, 2017 which provides for penalty in case of non-payment of self-assessed tax reads as follows

(11) Notwithstanding anything contained in sub-section (6) or sub-section (8), penalty under sub-section (9) shall be payable where any amount of self-

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assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax

From the above referred sub-section, it is clear that the penalty is applicable only when any amount of self-assessed tax or any amount collected as tax has not been paid within a period of 30 days from the due date of payment of such tax. However, in the instant case the Noticee has paid the self-assessed tax and there is no delay in payment of tax. Hence, the penalty under Section 73(11) is not applicable in the instant case.

25. Noticee submits that the Supreme Court in case of CIT Vs Reliance Petro Products Pvt Ltd (SC) 2010 (11) SCC (762) while examining the imposition of penalties under Section 271(1)(c) of Income Tax Act, 1961 held that penalties are not applicable in similar circumstances.
26. Noticee submits that from the above referred decision of the Supreme Court, penalties cannot be imposed merely because the assessee has claimed certain ITC which was not accepted or was not acceptable to the revenue when the assessee has acted on bonafide belief that the ITC is eligible. In the instant case also, Noticee has availed the ITC on bonafide belief that the same is eligible which was not accepted by the department. Therefore, in these circumstances the imposition of penalties is not warranted and the same needs to be dropped.
27. Noticee submits that it is pertinent to understand that the Supreme Court in the above referred case has held that the penalties shall not be imposed even though the mens rea is not applicable for imposition of penalties.
28. Noticee submits that GST being a new law, the imposition of penalties during the initial years of implementation is not warranted. Further, Noticee submits that they are under bonafide belief that ITC availed by them are eligible, thus, penalties shall not be imposed. Further, the government has been extending the due dates & waiving the late fees for delayed filing etc., to encourage compliance and in these circumstances imposition of penalties for claiming ITC on bonafide belief is not at all correct and the same needs to be dropped.
29. In addition to above, Noticee submits that where an authority is vested with discretionary powers, discretion has to be exercised by application of mind and by recording reasons to promote fairness, transparency and equity. In this regard the reliance is placed on the judgement of hon'ble Supreme Court in the



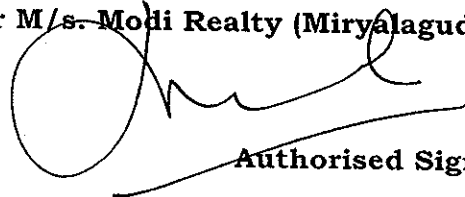
case of *Maya Devi v. Raj Kumari Batra* dated 08.09.2010 [Civil Appeal No.10249 of 2003] wherein it was held that "14. It is in the light of the above pronouncements unnecessary to say anything beyond what has been so eloquently said in support of the need to give reasons for orders made by Courts and statutory or other authorities exercising quasi-judicial functions. All that we may mention is that in a system governed by the rule of law, there is nothing like absolute or unbridled power exercisable at the whims and fancies of the repository of such power. There is nothing like a power without any limits or constraints. That is so even when a Court or other authority may be vested with wide discretionary power, for even discretion has to be exercised only along well recognized and sound juristic principles with a view to promoting fairness, inducing transparency and aiding equity."

30. Noticee submits that the Supreme Court in case of **Hindustan Steel Ltd. v. State of Orissa —1978 [AIR 1970 SC 253]** while dealing with the similar facts wherein a mandatory penalty is prescribed without the concept of mens rea held that "Under the Act penalty may be imposed for failure to register as a dealer: Section 9(1) read with Section 25(1)(a) of the Act. But the liability to pay penalty does not arise merely upon proof of default in registering as a dealer. An order imposing penalty for failure to carry out a statutory obligation is the result of a quasi-criminal proceeding, and penalty will not ordinarily be imposed unless the party obliged either acted deliberately in defiance of law or was guilty of conduct contumacious or dishonest, or acted in conscious disregard of its obligation. Penalty will not also be imposed merely because it is lawful to do so. Whether penalty should be imposed for failure to perform a statutory obligation is a matter of discretion of the authority to be exercised judicially and on a consideration of all the relevant circumstances. **Even if a minimum penalty is prescribed, the authority competent to impose the penalty will be justified in refusing to impose penalty, when there is a technical or venial breach of the provisions of the Act or where the breach flows from a bona fide belief that the offender is not liable to act in the manner prescribed by the statute. Those in charge of the affairs of the Company in failing to register the Company as a dealer acted in the honest and genuine belief that the Company was not a dealer. Granting that they erred, no case for imposing penalty was made out**



31. Noticee further submits that it was held in the case of Collector of Customs v. Unitech Exports Ltd. 1999 (108) E.L.T. 462 (Tribunal) that- ***"It is settled position that penalty should not be imposed for the sake of levy. The penalty is not a source of Revenue.*** The penalty can be imposed, depending upon the facts and circumstances of the case that there is a clear finding by the authorities below that this case does not warrant the imposition of penalty. ***The respondent's Counsel has also relied upon the decision of the Supreme Court in the case of M/s. Pratibha Processors v. Union of India reported in 1996 (88) E.L.T. 12 (S.C.) that penalty ordinarily levied for some contumacious conduct or a deliberate violation of the provisions of the particular statute.*** Hence, Penalty cannot be imposed in the absence of deliberate defiance of law even if the statute provides for a penalty
32. Noticee submits that the Supreme Court in case of Price Waterhouse Coopers Pvt. Ltd Vs Commissioner of Income Tax, Kolkata S.L.P.(C) No.10700 of 2009 held as follows
- "20. We are of the opinion, given the peculiar facts of this case, that the imposition of penalty on the assessee is not justified. We are satisfied that the assessee had committed an inadvertent and bona fide error and had not intended to or attempted to either conceal its income or furnish inaccurate particulars."*
33. Notice submits that from all the above submissions, it is clear that imposition of penalties is not warranted therefore the impugned notice needs to be dropped.
34. Noticee craves leave to alter, add to and/or amend the above reply.
35. Noticee would also like to be heard in personal, before any Notice being passed in this regard.

For M/s. Modi Realty (Miryalaguda) LLP



Authorised Signatory

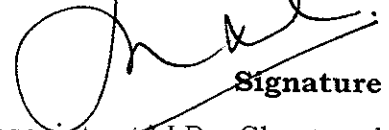
**BEFORE THE ASSISTANT COMMISSIONER OF STATE TAX, M.G. ROAD,
S.D. ROAD, BEGUMPET, TELANGANA.**

Sub: Proceedings under Show Cause Notice vide Ref No. ZD3611210252690 dated 14.11.2021 issued to M/s. Modi Realty (Miryalaguda) LLP.

I, _____, _____ of M/s Modi Realty (Miryalaguda) LLP hereby authorizes and appoint Hiregange & Associates LLP, Chartered Accountants, Bangalore or their partners and qualified staff who are authorized to act as an authorized representative under the relevant provisions of the law, to do all or any of the following acts: -

- a. To act, appear and plead in the above-noted proceedings before the above authorities or any other authorities before whom the same may be posted or heard and to file and take back documents.
- b. To sign, file verify and present pleadings, applications, appeals, cross-objections, revision, restoration, withdrawal and compromise applications, replies, objections and affidavits etc., as may be deemed necessary or proper in the above proceedings from time to time.
- c. To Sub-delegate all or any of the aforesaid powers to any other representative and I/We do hereby agree to ratify and confirm acts done by our above-authorized representative or his substitute in the matter as my/our own acts as if done by me/us for all intents and purposes.

This authorization will remain in force till it is duly revoked by me/us. Executed this on 07th December 2021 at Hyderabad


Signature

I the undersigned partner of M/s Hiregange & Associates LLP, Chartered Accountants, do hereby declare that the said M/s Hiregange & Associates LLP is a registered firm of Chartered Accountants, and all its partners are Chartered Accountants holding certificate of practice and duly qualified to represent in above proceedings under Section 116 of the SGST Act, 2017. I accept the above-said appointment on behalf of M/s Hiregange & Associates. The firm will represent through any one or more of its partners or Staff members who are qualified to represent before the above authorities.

Dated: 07.12.2021

Address for service:

**Hiregange & Associates LLP,
Chartered Accountants,
4th Floor, West Block, Anushka Pride,
Beside SBI Bank, Above Lawrence & Mayo,
Road Number 12, Banjara Hills,
Hyderabad, Telangana 500034**

**For Hiregange & Associates LLP
Chartered Accountants**

**Venkata Prasad P
Partner (M.No. 236558)**

I Partner/employee/associate of M/s Hiregange & Associates LLP duly qualified to represent in above proceedings in terms of the relevant law, also accept the above said authorization and appointment.

S.No.	Name	Qualification	Membership No.	Signature
1	Sudhir V S	CA	219109	
2	Lakshman Kumar K	CA	241726	
3	Rasika Kasat	CA	243001	

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 :11/12/2020

1.	GSTIN	36ABCFM6774G2ZZ									
2.	Name	MODI REALTY (MIRYALAGUDA) LLP									
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.	APR 2018-MAR 2019	CGST	Telangana	381,096.00	3,175.00	0.00	0.00	384,271.00	Cash/Credit	DC3612200046239/DI3612200028163	11/12/2020
2.	APR 2018-MAR 2019	SGST	Telangana	381,096.00	3,175.00	0.00	0.00	384,271.00	Cash/Credit	DC3612200046239/DI3612200028163	11/12/2020

8. Reasons, if any -

Annual Returns 2018-19

RCM payments, Interest on RCM &

GST on forfeiture amount

Excess ITC Reversal

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.

DRG-03

Signature of Authorized Signatory

Name: SOHAM MODI

Designation: Designated Partner

Date: 11/12/2020

Modi Realty (Miryalaguda) LLP

3-4-187/3&4,
Ranigunj
Secunderabad

Star Health & Allied Insurance Company Limited

Ledger Account

1-Apr-17 to 31-Mar-18

Page 1

Date	Particulars	Vch Type	Vch No.	Debit	Credit

Modi Realty (Miryalaguda) LLP - (18-19)

3-4-187/3&4,
Ranigunj
Secunderabad

Star Health & Allied Insurance Company Limited

Ledger Account

1-Apr-18 to 31-Mar-19

					Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit
6-Jul-18	By C.Venkatramana Reddy Salary <i>Being cheque issued to Star Health towards health insurance renewal policy of Ch.venkatraman Raeddy for 18-19</i>	Journal	134		8,254.00
	To YES Bank	Bankpayment	445	17,830.00	
	By Other Insurance <i>Being cheque issued to Star Health towards health insurance renewal policy of Ch.venkatraman Raeddy for 18-19</i>	Journal	139		9,576.00
17-Aug-18	By Zakir Hussain Salary A/c <i>Being amount debited to Zakir hussain towards Employee contribution of Health Insurance Policy 18-19 for Star Health Insurance.</i>	Journal	210		3,540.00
	By Other Insurance <i>Being insurance 25% company contribution for star Health Insurance for Zakir hussain</i>	Journal	211		1,180.00
	To YES Bank <i>Chq no.509300 Being cheque issued to Star health Insurance towards Health Insurance policy for Zakir Husain</i>	Bankpayment	646	4,720.00	
				22,550.00	22,550.00