# FORM GST APL-01

*[Refer Rule 108(1)]*

## Appeal to Appellate Authority

| | | |
|---|---|---|
| 1 | GSTIN/Temporary ID/UIN - | 36ABCFM6774G2ZZ |
| 2 | Legal Name - | MODI REALTY (MIRYALAGUDA) LLP |
| 3 | Trade Name - | MODI REALTY (MIRYALAGUDA) LLP |
| 4 | Address - | SOHAM MANSION, 2ND FLOOR, 5-4-187/3 AND 4, M.G ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003 |
| | Order Type - | Demand Order |
| 5 | Order No - ZD360424048614D Order Date - | 23/04/2024 |
| 6 | Designation and address of the officer passing the order appealed against | Assistant Commissioner and M.G.ROAD - S.D.ROAD:Begumpet:Telangana |
| | Demand Id - | ZD360424048614D |
| 7 | Date of communication of the order to be appealed against - | 23/04/2024 |
| 8 | Name of the authorised representative - | SOHAM MODI[ABMPM6725H] |

Category of the case under dispute -

| | |
|---|---|
| 1 | Incorrect admissibility of input tax credit of tax paid or deemed to have been paid |

| | | |
|---|---|---|
| 9 | Details of Case under dispute | |
| (i) | Brief issue of case under dispute - | Refer to Annexure |
| (ii) | Description and clarification of goods/ services in dispute - | Refer to Annexure |
| (iii) | Period of Dispute - From - 01/04/2018 To - 31/03/2019 | |

**(iv) Amount under Dispute**

| Description | | Central tax (₹) | State/UT tax (₹) | Integrated tax (₹) | Cess (₹) | Total Amount(₹) | |
|---|---|---|---|---|---|---|---|
| Amount of Dispute | Tax/Cess | 244618 | 244618 | 0 | 0 | 489236 | 538160 |
| | Interest | 0 | 0 | 0 | 0 | 0 | |
| | Penalty | 24462 | 24462 | 0 | 0 | 48924 | |
| | Fees | 0 | 0 | 0 | 0 | 0 | |
| | Other Charges | 0 | 0 | 0 | 0 | 0 | |

| | | |
|---|---|---|
| (v) | Market value of seized goods - | Refer to Annexure |
| 10 | Whether the appelant wishes to be heard in person - Yes/No | Refer to Annexure |
| 11 | Statement of facts - | Refer to Annexure |
| 12 | Grounds of appeal - | Refer to Annexure |
| 13 | Prayer - | Refer to Annexure |

14 **Amount Of Demand created/ admitted/ disputed**

| Description | | Central tax (₹) | State/UT tax (₹) | Integrated tax (₹) | Cess (₹) | Total Amount(₹) | |
|---|---|---|---|---|---|---|---|
| Amount of demand created (A) | Tax/Cess | 244618 | 244618 | 0 | 0 | 489236 | 538160 |
| | Interest | 0 | 0 | 0 | 0 | 0 | |
| | Penalty | 24462 | 24462 | 0 | 0 | 48924 | |
| | Fees | 0 | 0 | 0 | 0 | 0 | |
| | Other Charges | 0 | 0 | 0 | 0 | 0 | |
| Amount of demand admitted (B) | Tax/Cess | 0 | 0 | 0 | 0 | 0 | 0 |
| | Interest | 0 | 0 | 0 | 0 | 0 | |
| | Penalty | 0 | 0 | 0 | 0 | 0 | |
| | Fees | 0 | 0 | 0 | 0 | 0 | |
| | Other Charges | 0 | 0 | 0 | 0 | 0 | |
| Amount of dispute (C) | Tax/Cess | 244618 | 244618 | 0 | 0 | 489236 | 538160 |
| | Interest | 0 | 0 | 0 | 0 | 0 | |
| | Penalty | 24462 | 24462 | 0 | 0 | 48924 | |
| | Fees | 0 | 0 | 0 | 0 | 0 | |
| | Other Charges | 0 | 0 | 0 | 0 | 0 | |

15 Details of payment of admitted amount and pre-deposit -

Pre-Deposit % of Disputed Tax/Cess - 10%

**(a) Details of payment required**

| Description | | Central tax (₹) | State/UT tax (₹) | Integrated tax (₹) | Cess (₹) | Total Amount(₹) | |
|---|---|---|---|---|---|---|---|
| Admitted Amount | Tax/Cess | 0 | 0 | 0 | 0 | 0 | 48924 |
| | Interest | 0 | 0 | 0 | 0 | 0 | |
| | Penalty | 0 | 0 | 0 | 0 | 0 | |
| | Fees | 0 | 0 | 0 | 0 | 0 | |
| | Other charges | 0 | 0 | 0 | 0 | 0 | |
| Pre-deposit (10% of Disputed Tax/Cess) | Tax/Cess | 24462 | 24462 | 0 | 0 | 48924 | |

**(b) Details of payment of admitted amount and pre-deposit**

| Description | | Central tax (₹) | State/UT tax (₹) | Integrated tax (₹) | Cess (₹) | Total Amount(₹) | |
|---|---|---|---|---|---|---|---|
| Amount Paid | Tax/Cess | 24462 | 24462 | 0 | 0 | 48924 | 48924 |
| | Interest | 0 | 0 | 0 | 0 | 0 | |
| | Penalty | 0 | 0 | 0 | 0 | 0 | |
| | Fees | 0 | 0 | 0 | 0 | 0 | |
| | Other Charges | 0 | 0 | 0 | 0 | 0 | |

**(c) Details of amount payable towards admitted amount and pre-deposit**

| Description | | Central tax (₹) | State/UT tax (₹) | Integrated tax (₹) | Cess (₹) | Total Amount(₹) | |
|---|---|---|---|---|---|---|---|
| Balance payable | Tax/Cess | 0 | 0 | 0 | 0 | 0 | 0 |
| | Interest | 0 | 0 | 0 | 0 | 0 | |
| | Penalty | 0 | 0 | 0 | 0 | 0 | |
| | Fees | 0 | 0 | 0 | 0 | 0 | |
| | Other Charges | 0 | 0 | 0 | 0 | 0 | |

16 Whether appeal is being filed after the prescribed period - Yes/No — Refer to Annexure

17 If 'Yes' in item 16 -

(a) Period of delay - Refer to Annexure

(b) Reason for delay - Refer to Annexure

Upload Supporting Documents (Relied upon), if any -

| | |
|---|---|
| Annexure 1-5 | Annexures.pdf |

**Verification**

☑ **I, SOHAM MODI , hereby solomenly 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.**

**Place: Hyderabad**

**Date: 23/07/2024**

**Name of the Applicant**

**MODI REALTY (MIRYALAGUDA) LLP**

Annexure I

# Office of : Assistant Commissioner
## Jurisdiction : M.G.ROAD - S.D.ROAD:Begumpet:Telangana, State/UT : Telangana

Reference No. : ZD360424048614D Date : 23/04/2024

To

GSTIN/ID : 36ABCFM6774G2ZZ
Name : MODI REALTY (MIRYALAGUDA) LLP
Address : 5-4-187/3 AND 4, SOHAM MANSION, 2ND FLOOR, M.G ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

SCN/Statement Reference No. : ZD3611210252690 Date : 14/11/2021

Tax Period : APR 2018 - MAR 2019 F.Y. : 2018-2019

| Act/ Rules Provisions : |
|---|
| GST ACT |

### Order under section 73

A show cause notice/statement referred to above was issued to you u/s 73 of the Act for reasons stated therein. Since, no payment has been made within 30 days of the issue of the notice by you; therefore, on the basis of documents available with the department and information furnished by you, if any, demand is created for the reasons and other details attached in annexure

Please note that interest, if any, has been levied up to the date of issue of the order. While making payment, interest for the intervening period between date of order and date of payment, shall also be worked out and paid along with the dues stated in the order.

In case any refund is arising as per the above order, please claim the same by filing application in the prescribed form.

Demand Details :-

(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 2018 | MAR 2019 | CGST | NA | 2,44,618.00 | 0.00 | 24,462.00 | 0.00 | 0.00 | 2,69,080.00 |
| 2 | 0 | 0.00 | APR 2018 | MAR 2019 | SGST | NA | 2,44,618.00 | 0.00 | 24,462.00 | 0.00 | 0.00 | 2,69,080.00 |
| Total | | | | | | | 4,89,236.00 | 0.00 | 48,924.00 | 0.00 | 0.00 | 5,38,160.00 |

You are hereby directed to make the payment by 23/05/2024 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature
Name : UPENDER REDDY BOPPIDI
Designation : Assistant Commissioner
Jurisdiction : M.G.ROAD - S.D.ROAD:Begumpet:Telangana

Copy to -

# FORM GST DRC - 07
# [See rule 142(5)]
# Summary of the order



Reference No. : ZD360424048614D    Date : 23/04/2024

1. Tax Period :-  APR 2018 - MAR 2019

2. Issues involved :-  Excess ITC claimed

3. Description of goods / services :-

| Sr. No | HSN | Description |
|---|---|---|
| - | - | - |

4. Details of demand :-

(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 2018 | MAR 2019 | CGST | NA | 2,44,618.00 | 0.00 | 24,462.00 | 0.00 | 0.00 | 2,69,080.00 |
| 2 | 0 | 0.00 | APR 2018 | MAR 2019 | SGST | NA | 2,44,618.00 | 0.00 | 24,462.00 | 0.00 | 0.00 | 2,69,080.00 |
| Total | | | | | | | 4,89,236.00 | 0.00 | 48,924.00 | 0.00 | 0.00 | 5,38,160.00 |

You are hereby directed to make the payment by 23/05/2024 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature
Name : UPENDER REDDY BOPPIDI
Designation : Assistant Commissioner
Jurisdiction : M.G.ROAD - S.D.ROAD:Begumpet:Telangana

Copy to -

Signature Not Verified

Digitally signed by BOPPIDI UPENDER REDDY
Date: 2024.04.23 17:16:07 IST

GOVERNMENT OF TELANGANA
COMMERCIAL TAX DEPARTMENT

DRC-07

[u/Sec 73 of TGST & CGSTAct 2017]

Date: 23-04-2024

| | |
|---|---|
| DIN | GST/36ABCFM6774G2ZZ/19 |
| Office details<br>Designation of the assessing officer<br>Unit<br>Division | <br>ASSISTANT COMMISSIONER (ST)<br>M.G.ROAD-S.D.ROAD<br>BEGUMPET |
| Details of the Tax payer<br>Name<br>Legal Name<br>GSTIN | <br>M/s MODI REALTY (MIRYALAGUDA) LLP<br>MODI REALTY (MIRYALAGUDA) LLP<br>36ABCFM6774G2ZZ |
| Financial Year | 2018-19 |

Ref: 1) SCN ARN No: **AD361121028612L,** Date: **14.11.2021.**

On examination of the information furnished in this return under various heads and also the information furnished in TRAN-1, GSTR-01, GSTR-2A,GSTR-3B, EWB and other records available in this office it is found that you have not declared your correct tax liability while filing the annual returns of GSTR-09. The summary of under declared tax is as follows:

SGST Rs.**800614.64**
CGST Rs.**800614.64**
Total Rs.**1601229.28**

Responding to the show cause notice issued in the reference first cited above the tax payer has filed his written objections through DRC-06 vide ARN: ZD361221027817H, Dt.09.12.2021**.** The same are discussed item wise along with the conclusions of the assessing authority as under:

1. **Net tax liability under declared on account of non-reconciliation of information declared in GSTR-09:**

   a. **The tax on outward supplies under declared on reconciliation of data in GSTR-09:**
   It is observed that the tax payer has not correctly declared tax on his outward supplies on reconciliation of turnovers in GSTR-09. Resulting in a tax payable to a tune of **Rs.362613.80**

| S.No | Issue | Table No. in GSTR-09 | SGST | CGST | Total |
|---|---|---|---|---|---|
| 1 | Tax on taxable supplies as declared in GSTR-09 | 4N | 1557626.13 | 1557626.13 | 3115252.26 |
| 2 | Add net increase due to amendments (Increase in amendments (-) decrease in amendments) | 10 (-) 11 | 170761.77 | 170761.77 | 341523.54 |
| 3 | Add tax on deemed supplies | 16B | 0.00 | 0.00 | 0.00 |
| 4 | Add tax on unreturned goods | 16C | 0.00 | 0.00 | 0.00 |
| 5 | Add pending demands | 15G | 0.00 | 0.00 | 0.00 |
| 6 | Total output tax liability as per the above in GSTR-09 | | 1728387.90 | 1728387.90 | 3456775.80 |
| 7 | Less Total tax paid in cash | 9 | 0.00 | 0.00 | 0.00 |
| 8 | Less Tax paid by adjustment of ITC | 9 | 1547081.00 | 1547081.00 | 3094162.00 |

| | | | | | |
|---|---|---|---|---|---|
| 9 | Less differential tax paid on amendments | 14 | 0.00 | 0.00 | 0.00 |
| 10 | Add differential tax paid on amendments related to previous year in current year. | (14) of previous FY GSTR-09 | 0.00 | 0.00 | 0.00 |
| 11 | Under declared tax in GSTR-09 | | 181306.90 | 181306.90 | 362613.80 |

**<u>Response of the tax payer</u>:**
The tax payer has **'Not agreed'** for the following amount in the SCN.
**SGST:** Rs.181306.90 **CGST:** Rs.181306.90

The reasons cited by the tax payer for disagreeing are:

i. The tax payer has replied that the difference is paid in subsequent GSTR-3B while filing GSTR-09 for the F.Y 2018-19:

| GSTR-3B | ARN | Date | SGST | CGST |
|---|---|---|---|---|
| Aug,2019 | AA360819182075S | 18.09.2019 | Rs.170761.70 | Rs.170761.70 |

ii. Difference amount has already been paid through DRC-03:

| ARN | Date | SGST | CGST |
|---|---|---|---|
| AD361220001522X | 11.12.2020 | Rs.10545.00 | Rs.10545.00 |

**<u>Observations and conclusion of the assessing authority:</u>**
Agreed with TP

**b. The excess input tax credit(ITC) claimed on account of non-reconciliation of information declared in GSTR-09:**

The Under Sec 16(2)(c) every registered person shall be entitled to take credit of ITC on supply of goods or services to him subject to the condition that the tax charged in respect of such supply has been actually paid to the Government either in cash or through utilization of ITC admissible in respect of such supply.

It is observed that the tax payer has not correctly availed input tax on his inward supplies on reconciliation of turnovers in GSTR-09. Resulting in tax payable to a tune of **Rs.489235.56**

| S.No | Issue | Table No. in GSTR-09 | SGST | CGST | Total |
|---|---|---|---|---|---|
| 1 | Excess claim of ITC declared in GSTR-09 | 8D | 244617.78 | 244617.78 | 489235.56 |
| 2 | Add excess claim of IGST on imports in GSTR-09 | 8I | 0.00 | 0.00 | 0.00 |
| 3 | Total excess claimed of ITC as per GSTR-09 | | 244617.78 | 244617.78 | 489235.56 |

**<u>Response of the tax payer</u>:**
The tax payer has **'Not agreed'** for the following amount in the SCN.
**SGST:** Rs.244617.78 **CGST:** Rs.244617.78

The reasons cited by the tax payer for disagreeing are:

i. The tax payer has submitted that ITC cannot be denied merely dude to non-reflection of invoices in GSTR-2A as all the conditions specified under Sec.16 of CGST Act, 2017 has been satisfied.

ii. Also the tax payer has replied that even if there is differential ITC, they said that they are accompanied by a valid tax invoices containing all the particulars specified in Rule 36 of SGST/CGST rules.

**<u>Observations and conclusion of the assessing authority</u>**

**Disagreed** with TP.

i. Though the tax payer has mentioned that they are accompanied by a valid tax invoices containing all the particulars specified in Rule 36 of SGST/CGST rules, they have failed to produce any Invoices as per circular 183/15/2022, dt.27.12.2022 even after granting sufficient time and reminding them of the same in many instances. Hence the demand proposed under this head is hereby confirmed as below:
**SGST:** Rs.244617.78 **CGST:** Rs.244617.78

2. **Excess claim of ITC:**

**a. Excess ITC reversed in GSTR-09 over and above GSTR-3B:**

You have reversed ITC in GSTR-09 over and above the amount reversed in GSTR-3B which has resulted in an underpayment of tax as follows:

| S.No | Description | Table No. in GSTR-09 | SGST | CGST | Total |
|---|---|---|---|---|---|
| 1 | Reversals in GSTR-09 related to current year | 7I (-) 7E | 368643.21 | 368643.21 | 737286.42 |
| 2 | Net reversals in GSTR-09 in the current year after reducing the reversals pertaining to previous year. | {12 of previous FY GSTR-09} (–) {12 of current FY GSTR-09} | 0.00 | 0.00 | 0.00 |
| 3 | Reversals in GSTR-3B | 4B(1) + 4B(2) of GSTR-3B | 0.00 | 0.00 | 0.00 |
| 4 | Excess reversals in GSTR-09 | S.No.1 (-) {S. No.3 (-) S.No.2} | 368643.21 | 368643.21 | 737286.42 |

**<u>Response of the tax payer</u>:**
The tax payer has **'Not agreed'** for the following amount in the SCN.
**SGST:** Rs.368643.21 **CGST:** Rs.368643.21

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

i. Difference amount has already been paid through DRC-03:

| ARN | Date | SGST | CGST |
|---|---|---|---|
| AD361220001522X | 11.12.2020 | Rs.10545.00 | Rs.10545.00 |

**<u>Observations and conclusion of the assessing authority:</u>**
Agreed with TP

**b. ITC to be reversed on non-business transactions & exempt supplies:**

Under Sec 17(1) & (2) where the goods or services or both are used by the registered person partly for the purpose of business, partly for other purposes or partly used for effecting exempt supply and partly for taxable supply then the amount of credit shall be restricted to so much of the input tax as is attributable to the taxable supplies in the course of business. Therefore, the taxable person needs to make an apportionment of available input tax credit under Rule 42 & 43 to arrive at the eligible ITC.

However as seen from the GSTR-3B return filed it is evident that you have not made such apportionment resulting in excess claim of ITC than you are eligible. The details of the working are as under:

| S.No | Issue | Table no. in GSTR-09 | Value of outward supply | SGST | CGST | Total |
|---|---|---|---|---|---|---|
| 1 | Total supplies | 5N+10-11 | 19108206.00 | - | - | - |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2 | Exempt supplies | 5C + 5D + 5E + 5F | 21072.00 | - | - | - |
| 3 | Proportion of common ITC which has to be reversed to the extent of exempt supply (2/1 above) | | 0.00 | - | - | - |
| 4 | Common input tax credit | 6O+13-12 | - | 4566313.78 | 4566313.78 | 9132627.56 |
| 5 | ITC to be reversed | {S.No.4 (x) S. No.2}/S.No.1 | - | 5035.60 | 5035.60 | 10071.20 |
| 6 | ITC reversed as per GSTR-09 | 7C + 7D +7F + 7G | - | 0.00 | 0.00 | 0.00 |
| 7 | Difference/Excess ITC claimed | S.No.5 (-) S. No.6 | - | 5035.60 | 5035.60 | 10071.20 |

**<u>Response of the tax payer</u>:**
The tax payer has **'Not agreed'** for the following amount in the SCN.
**SGST:** Rs.5035.60 **CGST:** Rs.5035.60

The reasons cited by the tax payer for disagreeing are:

i. The tax payer has replied that the exempt supplies mentioned in the notice belongs to Non-GST i.e.; Interest Income and enclosed their balance sheet.

**<u>Observations and conclusion of the assessing authority</u>**
Agreed with TP

### c. 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-09 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 | Accident & Health Insurance | 997133; | | 1011.15 | 1011.15 | 2022.30 |
| A | Total ineligible ITC u/s 17(5) | - | | 1011.15 | 1011.15 | 2022.30 |
| B | Ineligible ITC declared in GSTR-09 | - | 7E | 0.00 | 0.00 | 0.00 |
| C | Difference/excess ITC claimed | - | | 1011.15 | 1011.15 | 2022.30 |

**<u>Response of the tax payer</u>:**
The tax payer has **'not agreed'** for the following amount in the SCN.
**SGST:** Rs.1011.15 **CGST:** Rs.1011.15

The reasons cited by the tax payer for disagreeing are:

i. The tax payer has replied that they have not availed any ITC on the vendors mentioned in the impugned notice, as a proof of evidence the tax payer has enclosed the copy of ledger account of M/s. Star Health and allied Insurance Company Limited.

**<u>Observations and conclusion of the assessing authority</u>**
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 | **The tax on outward supplies under declared on reconciliation of data in GSTR-09** | 181306.90 | 181306.90 | 0.00 | 0.00 |
| 2 | **Excess claim of ITC declared in GSTR-09** | 244617.78 | 244617.78 | 244617.78 | 244617.78 |
| 3 | **Excess ITC reversed in GSTR-09 over and above GSTR-3B** | 368643.21 | 368643.21 | 0.00 | 0.00 |
| 4 | **ITC to be reversed on non-business transactions & exempt supplies** | 5035.60 | 5035.60 | 0.00 | 0.00 |
| 5 | **Under declaration of Ineligible ITC** | 1011.15 | 1011.15 | 0.00 | 0.00 |
| | **Total** | **800614.64** | **800614.64** | **244617.78** | **244617.78** |
| **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** | | | | **244617.78** | **244617.78** |
| **Penalty(**/Sec 73 (9) of TGST & CGSTAct 2017**)** | | | | **24461.77** | **24461.77** |

**The Total due determined by the Assessing authority is Tax of SGST: Rs.244617.78 & CGST: Rs.244617.78 and Penalty of SGST: Rs.24461.77 & CGST: Rs.24461.77.** You are hereby directed to make the payment within (30) days of issue of this order, failing which proceedings shall be initiated against you to recover the outstanding dues.

Sd/-xxx
Assistant Commissioner (ST)
M.G.Road - S.D.Road Circle,
Begumpet Division, Hyderabad.

**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<br>I. Form DRC-03 dated 11.12.2020<br>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 sevices 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.

<u>Notice issued on assumptions and presumptions</u>

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)**

<u>Notice is vague and lack of details</u>

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. Teneron 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 ad 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

| **Sl 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 if 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 Section73(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-*

*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 penlaties 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, Notice 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 | |

Annexure III

**GOVERNMENT OF TELANGANA**
**COMMERCIAL TAX DEPARTMENT**

**Attachment to Show Cause Notice in Form DRC-01**

| | |
|---|---|
| DIN | GST/36ABCFM6774G2ZZ/19 |
| Office details<br>Designation of the assessing officer<br>Unit<br>Division | ASSISTANT COMMISSIONER (ST)<br>M.G.ROAD-S.D.ROAD<br>BEGUMPET |
| Details of the Tax payer<br>Name<br>Legal Name<br>GSTIN | MODI REALTY (MIRYALAGUDA) LLP<br>MODI REALTY (MIRYALAGUDA) LLP<br>36ABCFM6774G2ZZ |
| Financial Year | 2018-19 |

You have filed annual return in GSTR-09 for the financial year 2018-19.

On examination of the information furnished in this return under various heads and also the information furnished in TRAN-1, GSTR-01, GSTR-2A, GSTR-3B, EWB and other records available in this office it is found that you have not declared your correct tax liability while filing the annual returns of GSTR-09. The summary of under declared tax is as follows:

SGST Rs.**800614.64**
CGST Rs.**800614.64**
Total Rs.**1601229.28**

The details of the above tax liability are as follows:

**1. Net tax liability under declared on account of non-reconciliation of information declared in GSTR-09:**

**A. The tax on outward supplies under declared on reconciliation of data in GSTR-09:**

It is observed that the tax payer has not correctly declared tax on his outward supplies on reconciliation of turnovers in GSTR-09. Resulting in a tax payable to a tune of **Rs. 362613.80**

| S.No | Issue | Table No. in GSTR-09 | SGST | CGST | Total |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1 | Tax on taxable supplies as declared in GSTR-09 | 4N | 1557626.13 | 1557626.13 | 3115252.26 |
| 2 | Add net increase due to amendments (Increase in amendments (-) decrease in amendments) | 10 (-) 11 | 170761.77 | 170761.77 | 341523.54 |
| 3 | Add tax on deemed supplies | 16B | 0.00 | 0.00 | 0.00 |
| 4 | Add tax on unreturned goods | 16C | 0.00 | 0.00 | 0.00 |
| 5 | Add pending demands | 15G | 0.00 | 0.00 | 0.00 |
| 6 | Total output tax liability as per the above in GSTR-09 | | 1728387.90 | 1728387.90 | 3456775.80 |
| 7 | Less Total tax paid in cash | 9 | 0.00 | 0.00 | 0.00 |
| 8 | Less Tax paid by adjustment of ITC | 9 | 1547081.00 | 1547081.00 | 3094162.00 |
| 9 | Less differential tax paid on amendments | 14 | 0.00 | 0.00 | 0.00 |
| 10 | Add differential tax paid on amendments related to previous year in current year. | (14) of previous FY GSTR-09 | 0.00 | 0.00 | 0.00 |
| 11 | Under declared tax in GSTR-09 | | 181306.90 | 181306.90 | 362613.80 |

**B. The excess input tax credit(ITC) claimed on account of non-reconciliation of information declared in GSTR-09:**

Under Sec 16(2)(c) every registered person shall be entitled to take credit of ITC on supply of goods or services to him subject to the condition that the tax charged in respect of such supply has been actually paid to the Government either in cash or through utilization of ITC admissible in respect of such supply.

It is observed that the tax payer has not correctly availed input tax on his inward supplies on reconciliation of turnovers in GSTR-09. Resulting in tax payable to a tune of **Rs. 489235.56**

| S.No | Issue | Table No. in GSTR-09 | SGST | CGST | Total |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1 | Excess claim of ITC declared in GSTR-09 | 8D | 244617.78 | 244617.78 | 489235.56 |
| 2 | Add excess claim of IGST on imports in GSTR-09 | 8I | 0.00 | 0.00 | 0.00 |
| 3 | Total excess claimed of ITC as per GSTR-09 | | 244617.78 | 244617.78 | 489235.56 |

C. Net tax payable on account of reconciliation in GSTR-09 = Total of A + Total of B = **851849.36**

**2. Excess claim of ITC:**

- **Excess ITC reversed in GSTR-09 over and above GSTR-3B:**

  You have reversed ITC in GSTR-09 over and above the amount reversed in GSTR-3B which has resulted in an underpayment of tax as follows:

| S.No | Description | Table No. in GSTR-09 | SGST | CGST | Total |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1 | Reversals in GSTR-09 related to current year | 7I (-) 7E | 368643.21 | 368643.21 | 737286.42 |
| 2 | Net reversals in GSTR-09 in the current year after reducing the reversals pertaining to previous year. | {12 of previous FY GSTR-09} (–) {12 of current FY GSTR-09} | 0.00 | 0.00 | 0.00 |
| 3 | Reversals in GSTR-3B | 4B(1) + 4B(2) of GSTR-3B | 0.00 | 0.00 | 0.00 |
| 4 | Excess reversals in GSTR-09 | S.No.1 (-) {S. No.3 (-) S.No.2} | 368643.21 | 368643.21 | 737286.42 |

**• ITC to be reversed on non-business transactions & exempt supplies**

Under Sec 17(1) & (2) where the goods or services or both are used by the registered person partly for the purpose of business, partly for other purposes or partly used for effecting exempt supply and partly for taxable supply then the amount of credit shall be restricted to so much of the input tax as is attributable to the taxable supplies in the course of business. Therefore the taxable person needs to make an apportionment of available input tax credit under Rule 42 & 43 to arrive at the eligible ITC.

However as seen from the GSTR-09 return filed it is evident that you have not made such apportionment resulting in excess claim of ITC than you are eligible. The details of the working are as under:

| S.No | Issue | Table no. in GSTR-09 | Value of outward supply | SGST | CGST | Total |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | Total supplies | 5N+10-11 | 19108206.00 | - | - | - |
| 2 | Exempt supplies | 5C + 5D + 5E + 5F | 21072.00 | - | - | - |
| 3 | Proportion of common ITC which has to be reversed to the extent of exempt supply (2/1 above) | | 0.00 | - | - | - |
| 4 | Common input tax credit | 6O+13-12 | - | 4566313.78 | 4566313.78 | 9132627.56 |
| 5 | ITC to be reversed | {S.No.4 (x) S. No.2}/S.No.1 | - | 5035.60 | 5035.60 | 10071.20 |
| 6 | ITC reversed as per GSTR-09 | 7C + 7D +7F + 7G | - | 0.00 | 0.00 | 0.00 |
| 7 | Difference/Excess ITC claimed | S.No.5 (-) S. No.6 | - | 5035.60 | 5035.60 | 10071.20 |

Therefore the excess ITC claimed is proposed to be recovered.

**• 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-09 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 | Accident & Health Insurance | 997133; | | 1011.15 | 1011.15 | 2022.30 |
| A | Total ineligible ITC u/s 17(5) | - | | 1011.15 | 1011.15 | 2022.30 |
| B | Ineligible ITC declared in GSTR-09 | - | 7E | 0.00 | 0.00 | 0.00 |
| C | Difference/excess ITC claimed | - | | 1011.15 | 1011.15 | 2022.30 |

**Summary :**

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 | 800614.64 | 800614.64 | 1601229.28 |

**(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 73 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 DRC-06 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 Ineligible ITC 17 (5)** **Date: 13-11-2021** **Rs in Rupees**

**GSTIN : 36ABCFM6774G2ZZ**
**Name : MODI REALTY (MIRYALAGUDA) LLP** **FY : 2018-19**

| 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 | STAR HEALTH AND ALLIED INSURANCE COMPANY LIMITED | 36AAJCS4517L1ZZ | Accident & Health Insurance | 997133; | Sep, 2018 | 360.00 | 360.00 | 720.00 |
| 2 | STAR HEALTH AND ALLIED INSURANCE COMPANY LIMITED | 36AAJCS4517L1ZZ | Accident & Health Insurance | 997133; | Mar, 2019 | 651.15 | 651.15 | 1302.30 |
| | Total | | | | | 1011.15 | 1011.15 | 2022.30 |

Note:

SGST Ineligible ITC = Total SGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 7E SGST of GSTR09

= 1011.15 - 0.00

= 1011.15

CGST Ineligible ITC = Total CGST ineligible ITC u/s 17(5) from R1 to this dealer - 7E SGST of GSTR09

= 1011.15 - 0.00

= 1011.15

# Form GSTR-9

*[See rule 80]*

**Annual Return**

| | |
|---|---|
| 1. Financial Year | 2018-19 |
| 2. GSTIN | 36ABCFM6774G2ZZ |
| 3(a). Legal name of the registered person | MODI REALTY (MIRYALAGUDA) LLP |
| 3(b). Trade name, if any | MODI REALTY (MIRYALAGUDA) LLP |
| 3(c). ARN | AA360319737875L |
| 3(d). Date of Filing | 31-12-2020 |

| Pt. II | Details of Outward and inward supplies made during the financial year | | | | | |
|---|---|---|---|---|---|---|
| Sr.No | Nature of Supplies | Taxable Value(₹) | (Amount in ₹ in all tables) | | | |
| | | | Central Tax(₹) | State Tax / UT Tax(₹) | Integrated Tax(₹) | Cess(₹) |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 4 | Details of advances, inward and outward supplies made during the financial year on which tax is payable | | | | | |
| A | Supplies made to un-registered persons (B2C) | 1,71,89,781.00 | 15,47,080.29 | 15,47,080.29 | 0.00 | 0.00 |
| B | Supplies made to registered persons (B2B) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| C | Zero rated supply (Export) on payment of tax (Except supplies to SEZs) | 0.00 | | | 0.00 | 0.00 |
| D | Supplies to SEZs on payment of tax | 0.00 | | | 0.00 | 0.00 |
| E | Deemed Exports | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| F | Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| G | Inward supplies on which tax is to be paid on the reverse | 1,17,176.00 | 10,545.84 | 10,545.84 | 0.00 | 0.00 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | charge basis | | | | | |
| H | Sub-total (A to G above) | 1,73,06,957.00 | 15,57,626.13 | 15,57,626.13 | 0.00 | 0.00 |
| I | Credit notes issued in respect of transactions specified in (B) to (E) above (-) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| J | Debit notes issued in respect of transactions specified in (B) to (E) above (+) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| K | Supplies / tax declared through Amendments (+) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| L | Supplies / tax reduced through Amendments (-) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| M | Sub total (I to L above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| N | Supplies and advances on which tax is to be paid (H + M) above | 1,73,06,957.00 | 15,57,626.13 | 15,57,626.13 | 0.00 | 0.00 |

| Pt. II | Details of Outward and inward supplies made during the financial year | | | | | |
|---|---|---|---|---|---|---|
| Sr.No | Nature of Supplies | Taxable Value(₹) | (Amount in ₹ in all tables) | | | |
| | | | Central Tax(₹) | State Tax / UT Tax(₹) | Integrated Tax(₹) | Cess(₹) |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 5 | Details of Outward supplies made during the financial year on which tax is not payable | | | | | |
| A | Zero rated supply (Export) without payment of tax | 0.00 | | | | |
| B | Supply to SEZs without payment of tax | 0.00 | | | | |
| C | Supplies on which tax is to be paid by the recipient on reverse charge | 0.00 | | | | |
| D | Exempted | 21,072.00 | | | | |
| E | Nil Rated | 0.00 | | | | |
| F | Non-GST supply (includes 'no supply') | 0.00 | | | | |
| G | Sub total (A to F above) | 21,072.00 | | | | |
| H | Credit Notes issued in respect of transactions specified | 0.00 | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| | in A to F above (-) | | | | | |
| I | Debit Notes issued in respect of transactions specified in A to F above (+) | 0.00 | | | | |
| J | Supplies declared through Amendments (+) | 0.00 | | | | |
| K | Supplies reduced through Amendments (-) | 0.00 | | | | |
| L | Sub-Total (H to K above) | 0.00 | | | | |
| M | Turnover on which tax is not to be paid (G + L above) | 21,072.00 | | | | |
| N | Total Turnover (including advances) (4N + 5M - 4G above) | 1,72,10,853.00 | 15,47,080.29 | 15,47,080.29 | 0.00 | 0.00 |

| **Pt. III** | **Details of ITC for the financial year** | | | | | |
|---|---|---|---|---|---|---|
| **Sr.No** | **Description** | **Type** | **Central Tax(₹)** | **State Tax / UT Tax(₹)** | **Integrated Tax(₹)** | **Cess(₹)** |
| | **1** | **2** | **3** | **4** | **5** | **6** |
| **6** | **Details of ITC availed during the financial year** | | | | | |
| A | Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B) | | 45,66,313.78 | 45,66,313.78 | 20,693.75 | 0.00 |
| B | Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) | Inputs | 45,66,313.78 | 45,66,313.78 | 20,693.75 | 0 |
| | | Capital Goods | 0 | 0 | 0 | 0 |
| | | Input Services | 0 | 0 | 0 | 0 |
| C | Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed | Inputs | 0 | 0 | 0 | 0 |
| | | Capital Goods | 0 | 0 | 0 | 0 |
| | | Input Services | 0 | 0 | 0 | 0 |

| | | | | | | |
|---|---|---|---|---|---|---|
| D | Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed | Inputs | 0 | 0 | 0 | 0 |
| | | Capital Goods | 0 | 0 | 0 | 0 |
| | | Input Services | 0 | 0 | 0 | 0 |
| E | Import of goods (including supplies from SEZs) | Inputs | | | 0 | 0 |
| | | Capital Goods | | | 0 | 0 |
| F | Import of services (excluding inward supplies from SEZs) | | | | 0.00 | 0.00 |
| G | Input Tax credit received from ISD | | 0.00 | 0.00 | 0.00 | 0.00 |
| H | Amount of ITC reclaimed (other than B above) under the provisions of the Act | | 0.00 | 0.00 | 0.00 | 0.00 |
| I | Sub-total (B to H above) | | 45,66,313.78 | 45,66,313.78 | 20,693.75 | 0.00 |
| J | Difference (I - A above) | | 0.00 | 0.00 | 0.00 | 0.00 |
| K | Transition Credit through TRAN-1 (including revisions if any) | | 0.00 | 0.00 | | |
| L | Transition Credit through TRAN-2 | | 0.00 | 0.00 | | |
| M | Any other ITC availed but not specified above | | 0.00 | 0.00 | 0.00 | 0.00 |
| N | Sub-total (K to M above) | | 0.00 | 0.00 | 0.00 | 0.00 |
| O | Total ITC availed (I + N above) | | 45,66,313.78 | 45,66,313.78 | 20,693.75 | 0.00 |

| Pt. III | Details of ITC for the financial year | | | | |
|---|---|---|---|---|---|
| **Sr.No** | **Description** | **Central Tax(₹)** | **State Tax / UT Tax(₹)** | **Integrated Tax(₹)** | **Cess(₹)** |
| | 1 | 2 | 3 | 4 | 5 |
| **7** | **Details of ITC Reversed and Ineligible ITC for the financial year** | | | | |
| A | As per Rule 37 | 0.00 | 0.00 | 0.00 | 0.00 |
| B | As per Rule 39 | 0.00 | 0.00 | 0.00 | 0.00 |
| C | As per Rule 42 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | | |
|---|---|---|---|---|---|
| D | As per Rule 43 | 0.00 | 0.00 | 0.00 | 0.00 |
| E | As per section 17(5) | 0.00 | 0.00 | 0.00 | 0.00 |
| F | Reversal of TRAN-1 credit | 0.00 | 0.00 | | |
| G | Reversal of TRAN-2 credit | 0.00 | 0.00 | | |
| H1 | Others | 3,68,643.21 | 3,68,643.21 | 0.00 | 0.00 |
| I | Total ITC Reversed (Sum of A to H above) | 3,68,643.21 | 3,68,643.21 | 0.00 | 0.00 |
| J | Net ITC Available for Utilization (6O - 7I) | 41,97,670.57 | 41,97,670.57 | 20,693.75 | 0.00 |

| Pt. III | Details of ITC for the financial year | | | | |
|---|---|---|---|---|---|
| Sr.No | Details | Central Tax(₹) | State Tax / UT Tax(₹) | Integrated Tax(₹) | Cess(₹) |
| | 1 | 2 | 3 | 4 | 5 |
| 8 | Other ITC related information | | | | |
| A | ITC as per GSTR-2A (Table 3 & 5 thereof) | 43,21,696.00 | 43,21,696.00 | 80,235.37 | 0.00 |
| B | ITC as per sum total of 6(B) and 6(H) above | 45,66,313.78 | 45,66,313.78 | 20,693.75 | 0.00 |
| C | ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year upto specified period | 0.00 | 0.00 | 0.00 | 0.00 |
| D | Difference [A-(B+C)] | -2,44,617.78 | -2,44,617.78 | 59,541.62 | 0.00 |
| E | ITC available but not availed | 0.00 | 0.00 | 0.00 | 0.00 |
| F | ITC available but ineligible | 0.00 | 0.00 | 0.00 | 0.00 |
| G | IGST paid on import of goods (including supplies from SEZ) | 0.00 | 0.00 | 0.00 | 0.00 |
| H | IGST credit availed on import of goods (as per 6(E) above) | 0.00 | 0.00 | 0.00 | 0.00 |
| I | Difference (G-H) | 0.00 | 0.00 | 0.00 | 0.00 |
| J | ITC available but not availed on import of goods (Equal to I) | 0.00 | 0.00 | 0.00 | 0.00 |
| K | Total ITC to be lapsed in current financial year (E + F + J) | 0.00 | 0.00 | 0.00 | 0.00 |

| Pt. IV | Details of tax paid as declared in returns filed during the financial year | | | | | | |
|---|---|---|---|---|---|---|---|
| 9 | Description | Tax Payable (₹) | Paid Through Cash (₹) | Paid Through ITC (₹) | | | |
| | | | | Central Tax | State Tax / UT Tax | Integrated Tax | Cess |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| A | Integrated Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| B | Central Tax | 19,26,269.34 | 0.00 | 15,47,081.00 | | 0.00 | |
| C | State/UT Tax | 19,26,269.34 | 0.00 | | 15,47,081.00 | 0.00 | |
| D | Cess | 0.00 | 0.00 | | | | 0.00 |
| E | Interest | 6,318.30 | 0.00 | | | | |
| F | Late Fees | 1,530.00 | 1,530.00 | | | | |
| G | Penalty | 0.00 | 0.00 | | | | |
| H | Other | 0.00 | 0.00 | | | | |

| Pt. V | Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period | | | | | |
|---|---|---|---|---|---|---|
| Sr.No. | Description | Taxable Value(₹) | Central Tax(₹) | State Tax / UT Tax(₹) | Integrated Tax(₹) | Cess(₹) |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 10 | Supplies / tax declared through Amendments (+) (net of debit notes) | 18,97,353.00 | 1,70,761.77 | 1,70,761.77 | 0.00 | 0.00 |
| 11 | Supplies / tax reduced through Amendments (-) (net of credit notes) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12 | Reversal of ITC availed during previous financial year | | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | ITC availed for the previous financial year | | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total turnover(5N + 10 - 11) | 1,91,08,206.00 | 17,17,842.06 | 17,17,842.06 | 0.00 | 0.00 |

| Pt. V | Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period |
|---|---|

| 14 | Differential tax paid on account of declaration in 10 & 11 above | | |
|---|---|---|---|
| Sr.No. | Description | Payable (₹) | Paid (₹) |
| | 1 | 2 | 3 |
| A | Integrated Tax | 0.00 | 0.00 |
| B | Central Tax | 1,70,761.77 | 0.00 |
| C | State/UT Tax | 1,70,761.77 | 0.00 |
| D | Cess | 0.00 | 0.00 |
| E | Interest | 0.00 | 0.00 |

| Pt. VI | Other Information | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 15 | Particulars of Demands and Refunds | | | | | | | |
| Sr.No. | Details | Central Tax (₹) | State Tax / UT Tax (₹) | Integrated Tax(₹) | Cess(₹) | Interest(₹) | Penalty (₹) | Late Fee / Others(₹) |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| A | Total Refund claimed | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| B | Total Refund sanctioned | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| C | Total Refund Rejected | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| D | Total Refund Pending | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| E | Total demand of taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| F | Total taxes paid in respect of E above | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| G | Total demands pending out of E above | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| 16 | Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis | | | | | |
|---|---|---|---|---|---|---|
| Sr.No. | Details | Taxable Value (₹) | Central Tax (₹) | State Tax / UT Tax (₹) | Integrated Tax(₹) | Cess(₹) |

| | 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|---|
| A | Supplies received from Composition taxpayers | 0.00 | | | | |
| B | Deemed supply under section 143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| C | Goods sent on approval basis but not returned | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

**17. HSN Wise Summary of outward supplies.**

**18. HSN Wise Summary of inward supplies.**

To view the details uploaded for Table 17 & 18, download GSTR 9 in Excel/Json format.

| 19 | Late fee payable and paid | | |
|---|---|---|---|
| **Sr.No.** | **Description** | **Payable(₹)** | **Paid(₹)** |
| | 1 | 2 | 3 |
| A | Central tax | 0.00 | 0.00 |
| B | State Tax | 0.00 | 0.00 |

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Date: 31-12-2020

**Name of Authorized Signatory**

SOHAM MODI

**Designation / Status**

Designated Partner

Annexure V

**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 .

Signature of Authorized Signatory
Name: SOHAM MODI
Designation: Designated Partner
Date: 11/12/2020