GOVERNMENT OF TELANGANA
COMMERCIAL TAX DEPARTMENT

Attachment to Show Cause Notice in Form DRC-01

DIN	GST/36ABCFM6774G2ZZ/21
Office details Designation of the assessing officer Unit Division	ASSISTANT COMMISSIONER (ST) M.G.ROAD-S.D.ROAD BEGUMPET
Details of the Tax payer Name Legal Name GSTIN	MODI REALTY (MIRYALAGUDA) LLP MODI REALTY (MIRYALAGUDA) LLP 36ABCFM6774G2ZZ
Financial Year	2020-21

Take notice that you have not filed annual return in GSTR-09 for the financial year 2020-21.

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

SGST Rs.**1541728.00**
CGST Rs.**1541728.00**
Total Rs.**3083456.00**

The details of the above tax liability are as follows:

1. Excess claim of ITC:

- **Excess ITC claimed in GSTR-3B compared to the tax on inward supplies declared by**

You have claimed excess ITC in GSTR-3B as compared to the tax declared by your suppliers on the supplies made to you.

S.No	Description	Table No. in GSTR-3B	SGST	CGST	Total
1	2	3	4	5	6
1	ITC claimed in GSTR-3B	4(A)(5) + 4 (D)(1)	4712331.45	4712331.45	9424662.90
2	Tax declared by the suppliers on the supplies made to you.	Cumulative figures of GSTR-01 filed by suppliers	4351375.86	4351375.86	8702751.72
3	Excess ITC availed	S.No.1 (-) S. No.2	360955.59	360955.59	721911.18

• **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-3B	Value of outward supply	SGST	CGST	Total
1	2	3	4	5	6	7
1	Total supplies	3.1-3.1(D)	85020859.00	-	-	-
2	Exempt supplies	3.1(c)+3.1(e)	21150875.00	-	-	-
3	Proportion of common ITC which has to be reversed to the extent of exempt supply (2/1 above)		0.248772	-	-	-
4	Common input tax credit	4A+Tran 1+ Tran 2	-	4746403.98	4746403.98	9492807.96
5	ITC to be reversed	[S.No.2]/[S. No.1]X[S.No. 4]	-	1180772.41	1180772.41	2361544.82
6	ITC reversed as per GSTR-3B	4B(1)	-	0.00	0.00	0.00
7	Difference/Excess ITC claimed	S.No.5 (-) S. No.6	-	1180772.41	1180772.41	2361544.82

Therefore the excess ITC claimed is proposed to be recovered.

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) above	1541728.00	1541728.00	3083456.00

(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 ITC claimed in GSTR-3B Vs ITC from GSTR-01 Suppliers Date: 18-02-2022										Rs in Rupees
GSTIN : 36ABCFM6774G2ZZ Name : MODI REALTY (MIRYALAGUDA) LLP FY : 2020-21										
S.No.	Month	GSTR-3B ITC			ITC from GSTR-01 Suppliers			Difference		
		SGST	CGST	Total	SGST	CGST	Total	SGST	CGST	Total
1	2	3a	3b	3c	4a	4b	4c	5a	5b	5c
1	Apr, 2020	0.00	0.00	0.00	21618.00	21618.00	43236.00	-21618.00	-21618.00	-43236.00
2	May, 2020	281193.20	281193.20	562386.40	719970.75	719970.75	1439941.50	-438777.55	-438777.55	-877555.10
3	Jun, 2020	983707.93	983707.93	1967415.86	351473.03	351473.03	702946.06	632234.90	632234.90	1264469.80
4	Jul, 2020	725293.00	725293.00	1450586.00	556629.75	556629.75	1113259.50	168663.25	168663.25	337326.50
5	Aug, 2020	86833.64	86833.64	173667.28	268727.37	268727.37	537454.74	-181893.73	-181893.73	-363787.46
6	Sep, 2020	699309.26	699309.26	1398618.52	400424.79	400424.79	800849.58	298884.47	298884.47	597768.94
7	Oct, 2020	362990.49	362990.49	725980.98	445305.37	445305.37	890610.74	-82314.88	-82314.88	-164629.76
8	Nov, 2020	349465.84	349465.84	698931.68	348058.44	348058.44	696116.88	1407.40	1407.40	2814.80
9	Dec, 2020	268923.09	268923.09	537846.18	573056.82	573056.82	1146113.64	-304133.73	-304133.73	-608267.46
10	Jan, 2021	N/A	N/A	0.00	92671.84	92671.84	185343.68	-92671.84	-92671.84	-185343.68
11	Feb, 2021	N/A	N/A	0.00	332938.76	332938.76	665877.52	-332938.76	-332938.76	-665877.52
12	Mar, 2021	954615.00	954615.00	1909230.00	240500.94	240500.94	481001.88	714114.06	714114.06	1428228.12
	TOTAL	4712331.45	4712331.45	9424662.90	4351375.86	4351375.86	8702751.72	360955.59	360955.59	721911.18

Note:
The value in GSTR 1 is considered upto 2021-10-22 as per under Sec 16(4) SGST : 0.00

SGST Tax = All other SGST ITC {4(A)(5)} + 4(D)(1) from GSTR-3B - [SGST ITC from GSTR-01 suppliers - SGST ITC from Invalid ITC under Sec 16(4)]

= 4712331.45 - [4351375.86 - 0.00]

= 360955.59

The value in GSTR 1 is considered upto 2021-10-22 as per under Sec 16(4) SGST : 0.00

CGST Tax = All other CGST ITC {4(A)(5)} + 4(D)(1) from GSTR-3B - [CGST ITC from GSTR-01 suppliers - CGST ITC from Invalid ITC under Sec 16(4)]

= 4712331.45 - [4351375.86 - 0.00]

= 360955.59

ITC to be reversed on non-business transactions & exempt supplies **Date: 18-02-2022** **Rs in Rupees**

GSTIN : 36ABCFM6774G2ZZ **Name : MODI REALTY (MIRYALAGUDA) LLP** **FY : 2020-21**

S.No.	Month	Total supplies	Exempt supplies	Common input tax credit			ITC reversed as per GSTR-3B		
				SGST	CGST	Total	SGST	CGST	Total
1	2	3	4	5a	5b	5c	6a	6b	6c
1	May, 2020	1025000.00	0.00	285841.07	285841.07	571682.14	0.00	0.00	0.00
2	Jun, 2020	22100000.00	1025000.00	986218.84	986218.84	1972437.68	0.00	0.00	0.00
3	Jul, 2020	11277664.00	1916500.00	727803.91	727803.91	1455607.82	0.00	0.00	0.00
4	Aug, 2020	14215740.00	3395500.00	89344.55	89344.55	178689.10	0.00	0.00	0.00
5	Sep, 2020	5367000.00	2686750.00	701945.72	701945.72	1403891.44	0.00	0.00	0.00
6	Oct, 2020	4511877.00	2256250.00	365626.95	365626.95	731253.90	0.00	0.00	0.00
7	Nov, 2020	5493000.00	0.00	352362.85	352362.85	704725.70	0.00	0.00	0.00
8	Dec, 2020	7895640.00	6011000.00	271559.09	271559.09	543118.18	0.00	0.00	0.00
9	Mar, 2021	13134938.00	3859875.00	965701.00	965701.00	1931402.00	0.00	0.00	0.00
	Total	85020859.00	21150875.00	4746403.98	4746403.98	9492807.96	0.00	0.00	0.00

Note:

Common SGST ITC = Common input tax credit from 4A + Tran 1 + Tran 2 = 4746403.98 + 0.00 + 0.00 = 4746403.98

SGST Tax = SGST ITC to be reversed {Exempt Supplies / Total Supplies X Common SGST ITC } - SGST ITC reversed as per GSTR-3B

= 1180772.41 - 0.00

= 1180772.41

Common CGST ITC = Common input tax credit from 4A + Tran 1 + Tran 2 = 4746403.98 + 0.00 + 0.00 = 4746403.98

CGST Tax = CGST ITC to be reversed {Exempt Supplies / Total Supplies X Common CGST ITC } - CGST ITC reversed as per GSTR-3B

= 1180772.41 - 0.00

= 1180772.41

Office of Assistant Commissioner

Jurisdiction: M.G.ROAD - S.D.ROAD:Begumpet:Telangana
State/UT: Telangana

Reference No : ZD360222017167R **Date: 19/02/2022**

To

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

Tax Period : APR 2020 - MAR 2021 **F.Y. 2020-2021**

ARN- NA **Date- NA**
(Voluntary payment intimation details, if applicable)

Act/ Rules Provisions :
Under the Provisions of GST Act and Rules 2017

Show Cause Notice under section 73

It has come to my notice that tax due has not been paid or short paid or refund has been released erroneously or input tax credit has been wrongly availed or utilized by you or the amount paid by you through the above referred application for intimation of voluntary payment for the reasons and other details mentioned in annexure for the aforesaid tax period

Therefore, you are directed to furnish a reply along with supporting documents as evidence in support of your claim by the date mentioned in table below.

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

Please note that besides tax, you are also liable to pay interest and penalty in accordance with the provisions of the Act.

If you make payment of tax stated above along with up to date interest within 30 days of the issue of this notice with applicable penalty then proceeding may be deemed to have been concluded.

Details of personal hearing etc.

Sr. No.	Description	Particulars
1	Section under which show cause notice/statement is issued	73
2	Date by which reply has to be submitted	26/02/2022
3	Date of personal hearing	NA
4	Time of personal hearing	NA
5	Venue where personal hearing will be held	NA

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 2020	MAR 2021	CGST	NA	15,41,728.00	0.00	0.00	0.00	0.00	15,41,728.00
2	0	0.00	APR	MAR	SGST	NA	15,41,728.00	0.00	0.00	0.00	0.00	15,41,728.00

			2020	2021								
Total							30,83,456.00	0.00	0.00	0.00	0.00	30,83,456.00

Signature
Name: GUGULOTH VIJAYA LAKSHMI
Designation: Assistant Commissioner
Jurisdiction: M.G.ROAD - S.D.ROAD:Begumpet:Telangana

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

Reference No. - ZD360222017167R **Date - 19/02/2022**

To

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

Tax Period : APR 2020 - MAR 2021 **F.Y.- 2020-2021**

SCN Reference No. ZD360222017167R **Date 19/02/2022**

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

Act/ Rules Provisions :
Under the Provisions of GST Act and Rules 2017

Summary of Show Cause Notice

(a) Brief Fact of the Case : Liability under GSTR 9 / Ineligible ITC / GSTR 1 / GSTR 2A

(b) Grounds : Under the Provisions of GST Act and Rules 2017

(c) Tax and other dues

(Amount in Rs.)

Sr. No.	Tax Rate(%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								

1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2020	MAR 2021	CGST	NA	15,41,728.00	0.00	0.00	0.00	0.00	15,41,728.00
2	0	0.00	APR 2020	MAR 2021	SGST	NA	15,41,728.00	0.00	0.00	0.00	0.00	15,41,728.00
Total							30,83,456.00	0.00	0.00	0.00	0.00	30,83,456.00

Signature

Name: GUGULOTH VIJAYA LAKSHMI

Designation: Assistant Commissioner

Jurisdiction: M.G.ROAD - S.D.ROAD:Begumpet:Telangana