

**GOVERNMENT OF TELANGANA
COMMERCIAL TAX DEPARTMENT**

Attachment to Show Cause Notice in Form DRC-01

DIN	GST/36ABCFM6774G2ZZ/20
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	2019-20

Take notice that you have not filed annual return in GSTR-09 for the financial year 2019-20.

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.**228961.52**
CGST Rs.**228961.52**
Total Rs.**457923.04**

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)	5092638.29	5092638.29	10185276.58
2	Tax declared by the suppliers on the supplies made to you.	Cumulative figures of GSTR-01 filed by suppliers	4863676.77	4863676.77	9727353.54
3	Excess ITC availed	S.No.1 (-) S. No.2	228961.52	228961.52	457923.04

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	228961.52	228961.52	457923.04

(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: 19-02-2022		Rs in Rupees			
GSTIN : 36ABCFM6774G2ZZ		Name : MODI REALTY (MIRYALAGUDA) LLP			FY : 2019-20					
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, 2019	81607.00	81607.00	163214.00	366540.08	366540.08	733080.16	-284933.08	-284933.08	-569866.16
2	May, 2019	356246.00	356246.00	712492.00	237210.88	237210.88	474421.76	119035.12	119035.12	238070.24
3	Jun, 2019	356971.40	356971.40	713942.80	403957.24	403957.24	807914.48	-46985.84	-46985.84	-93971.68
4	Jul, 2019	373214.74	373214.74	746429.48	494871.47	494871.47	989742.94	-121656.73	-121656.73	-243313.46
5	Aug, 2019	350567.00	350567.00	701134.00	215575.35	215575.35	431150.70	134991.65	134991.65	269983.30
6	Sep, 2019	469821.00	469821.00	939642.00	615882.82	615882.82	1231765.64	-146061.82	-146061.82	-292123.64
7	Oct, 2019	759001.00	759001.00	1518002.00	589224.59	589224.59	1178449.18	169776.41	169776.41	339552.82
8	Nov, 2019	107492.00	107492.00	214984.00	572770.98	572770.98	1145541.96	-465278.98	-465278.98	-930557.96
9	Dec, 2019	381602.00	381602.00	763204.00	644634.22	644634.22	1289268.44	-263032.22	-263032.22	-526064.44
10	Jan, 2020	1129403.00	1129403.00	2258806.00	633254.97	633254.97	1266509.94	496148.03	496148.03	992296.06
11	Feb, 2020	370010.82	370010.82	740021.64	224600.81	224600.81	449201.62	145410.01	145410.01	290820.02
12	Mar, 2020	356702.33	356702.33	713404.66	384488.01	384488.01	768976.02	-27785.68	-27785.68	-55571.36
	TOTAL	5092638.29	5092638.29	10185276.58	5383011.42	5383011.42	10766022.84	-290373.13	-290373.13	-580746.26

Note:
The value in GSTR 1 is considered upto 2020-10-22 as per under Sec 16(4) SGST : 519334.65

$$\begin{aligned} \text{SGST Tax} &= \text{All other SGST ITC } \{4(A)(5)\} + 4(D)(1) \text{ from GSTR-3B} \quad - [\text{SGST ITC from GSTR-01 suppliers} - \text{SGST ITC from Invalid ITC under Sec 16(4)}] \\ &= 5092638.29 - [5383011.42 - 519334.65] \\ &= 228961.52 \end{aligned}$$

The value in GSTR 1 is considered upto 2020-10-22 as per under Sec 16(4) SGST : 519334.65

$$\begin{aligned} \text{CGST Tax} &= \text{All other CGST ITC } \{4(A)(5)\} + 4(D)(1) \text{ from GSTR-3B} \quad - [\text{CGST ITC from GSTR-01 suppliers} - \text{CGST ITC from Invalid ITC under Sec 16(4)}] \\ &= 5092638.29 - [5383011.42 - 519334.65] \\ &= 228961.52 \end{aligned}$$

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

Reference No : ZD360222017199K

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 2019 - MAR 2020

F.Y. 2019-2020

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-

Sr. No.	Tax Rate(%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2019	MAR 2020	CGST	NA	2,28,961.52	0.00	0.00	0.00	0.00	2,28,961.52
2	0	0.00	APR	MAR	SGST	NA	2,28,961.52	0.00	0.00	0.00	0.00	2,28,961.52

				2019	2020												
Total												4,57,923.04	0.00	0.00	0.00	0.00	4,57,923.04

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. - ZD360222017199K

Date - 19/02/2022

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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 2019 - MAR 2020

F.Y.- 2019-2020

SCN Reference No. ZD360222017199K

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.)

[illegible]

1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2019	MAR 2020	CGST	NA	2,28,961.52	0.00	0.00	0.00	0.00	2,28,961.52
2	0	0.00	APR 2019	MAR 2020	SGST	NA	2,28,961.52	0.00	0.00	0.00	0.00	2,28,961.52
Total							4,57,923.04	0.00	0.00	0.00	0.00	4,57,923.04

Signature

Name: GUGULOTH VIJAYA LAKSHMI

Designation: Assistant Commissioner

Jurisdiction: M.G.ROAD -

S.D.ROAD: Begumpet:Telangana