

SUMMARY OF ORDER PROCEEDINGS
for the Financial Year 2019-20 under GST Act, 2017

[Under Sec 73 of TGST & CGST Act 2017]

Date: 20-08-2024

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)
Financial Year	2019-20

Ref: 1) SCN ARN No: AD360222017351P, Date: 19.02.2022.

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

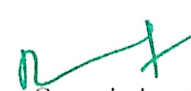
You have claimed excess ITC in GSTR-3B as compared to the tax declared by your suppliers on the supplies made to you.

S. No	Description	Table No. in GSTR-3B	SGST	CGST	Total
1	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

Accordingly a Show cause notice was issued in DRC 01 on Date: 19.02.2022.

Observations and conclusion of the assessing authority

As seen from the records it is noticed that the Tax proposed in this notice has been already discussed in the Audit taken up and a notice issued in DRC 01 vide this office ARN No. ZD360524058370H dated 29-05-2024. Hence the **Tax proposed in this notice is hereby withdrawn.**


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

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

Reference No. : ZD360824074161E

Date : 20/08/2024

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

Tax period : APR 2019 - MAR 2020

F.Y. : 2019-2020

SCN/Statement Reference No. : ZD360222017199K

Date : 19/02/2022

Act/ Rules Provisions :
GST ACT

Order for dropping the proceedings under section 73/74

With reference to the above referred show cause notice issued to you for representing your case against the reasons stated in the Annexure attached thereto and on the basis of information available on record, the proceedings are hereby dropped for the reasons and other details stated in the Annexure attached herewith.

Signature

Name : UPENDER REDDY BOPPIDI

Designation : Assistant Commissioner

Jurisdiction : M.G.ROAD -

S.D.ROAD: Begumpet: Telangana