

MODI REALTY (MIRYALAGUDA) LLP

GOVERNMENT OF TELANGANA COMMERCIAL TAXES DEPARTMENT

Show Cause Notice under Sec 73 of TGST Act 2017

DATE : 30.09.2023

Form DRC-01

DIN	RCM/36ABCFM6774G2ZZ/17-18
Office details : Designation of the Assessing Officer Unit Division	ASSISTANT COMMISSIONER (ST) M.G.ROAD-S.D.ROAD CIRCLE BEGUMPET
Details of the Tax Payer Name GSTIN	MODI REALTY (MIRYALAGUDA) LLP 36ABCFM6774G2ZZ
Financial year	2017-18

You have filed annual return in GSTR-09 for the financial year 2017-18.

On examination of the information furnished in the returns under various heads and also the information furnished in returns under various heads and also the information furnished in TRAN-1, GSTR-01, 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 and 9C. The summary of under declared tax is as follows.

IGST Rs.71488

CGST Rs.229280

SGST Rs.229280

Total Rs.530048

The details of the above tax liability are as follows.

It resolutely appears to be observable inaccuracy (having worthy of brought to tax assessment as per law) on verification of Form GSTR-3B of table 4(A)(2)+4(A) (vs) GSTR-3B of table 3.1 (d) with regards RCM, the taxpayer without payment of taxes under the head of RCM have availed ITC under RCM, which is not permissible under law, hence the same is proposed as payable on the hands of the taxpayer the details are as under :

ACT	ITC claimed on inward RCM supplies in GSTR-3B [(as per table 4(A)(2) +4(A)(3)]	Reverse Charge liability declared in GSTR-3B [(as per table 3.1(d)]	Short(-)/Excess (+) in ITC (ITC claimed - Liability declared)
IGST	71488	0	71488
CGST	258734	29454	229280
SGST	258734	29454	229280
Total	588956	58908	530048

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 and penalty at a rate of 10% of the tax due or Rs.10,000.00 penalty whichever is higher in DRC-03. However, if the registered tax payer is not agreeing with the proposals in this notice they may file their written objections in DRC-06 within (15) days from the date of receipt of this notice.

Assistant Commissioner (ST)
MG Road-SD Road Circle,

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

Reference No. - ZD360923043336A

Date - 30-09-2023

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 : JUL 2017 - MAR 2018

F.Y.- 2017-2018

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

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

Summary of Show Cause Notice

(a) Brief Fact of the Case : RCM

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

(c) Tax and other dues :

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	JUL 2017	MAR 2018	IGST	Andhra Pradesh	71,488.00	0.00	0.00	0.00	0.00	71,488.00
2	0	0.00	JUL	MAR	CGST	NA	2,29,280.00	0.00	0.00	0.00	0.00	2,29,280.00

			2017	2018							
3	0	0.00	JUL 2017	MAR 2018	SGST	NA	2,29,280.00	0.00	0.00	0.00	2,29,280.00
Total							5,30,048.00	0.00	0.00	0.00	5,30,048.00

Show Cause Notice is attached.

Supporting documents attached by officer:

MODI REALTY.pdf : RCM DRC-01

Details of personal hearing and due date to file reply:

Sr. No.	Description	Particulars
1	Date by which reply has to be submitted	17-10-2023
2	Date of personal hearing	NA
3	Time of personal hearing	NA
4	Venue where personal hearing will be held	NA

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