

GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

Attachment to DRC-07

DIN	RCM/ 36ABCFM6774G2ZZ/17-18
Date	08/12/2023
Office details : Designation of the Assessing Officer Unit Division	ASSISTANT COMMISSIONER (ST), M.G.ROAD-S.D.ROAD CIRCLE, BEGUMPET DIVISION.
Details of the Tax Payer Legal Name Trade Name GSTIN	M/S. MODI REALTY (MIRYALAGUDA) LLP M/S. MODI REALTY (MIRYALAGUDA) LLP 36ABCFM6774G2ZZ
Financial year	2017-18

- Ref: 1) Show Cause Notice U/Sec 73 & DRC-01 vide Reference No. ZD360923043336A, Dt.30.09.2023.
2) Reminder notice Reference No. ZD361123009661S, Dt.08.11.2023.
3) Reminder notice Reference No. ZD3611230194101, Dt.17.11.2023.
4) Reminder notice Reference No. ZD361123031832R, Dt.25.11.2023.

You have filed GSTR-3B for the period July, 2017 to March, 2018.

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

According a Show cause notice under Section 73 and DRC-01 was issued vide reference 1st cited and (3) reminder notices were issued vide reference 2nd to 4th cited. The tax payable which was availed under RCM as specified in the above table ought to have been paid by you voluntarily along with the Interest. As on date you have not filed any objections or furnished any payment details, even after issue of notice and subsequent reminders in this regard.

As you have already availed sufficient amount of time for payment of GST Tax which was availed under RCM along with Interest, since the issue of notice & reminder and long time has lapsed, **M/s. MODI REALTY (MIRYALAGUDA) LLP** shall pay the Tax which was availed under RCM along with applicable Interest @18% pa, specified in the above table within (10) days from the date of receipt of DRC-07, failing which action shall be initiated under the provisions of Section 79 of the CGST/Telangana GST Act, 2017 without further notice in the matter.

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. : ZD361223015215X

Date : 08/12/2023

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

SCN/Statement Reference No. : ZD360923043336A

Date : 30/09/2023

Tax Period : JUL 2017 - MAR 2018

F.Y. : 2017-2018

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

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	JUL 2017	MAR 2018	IGST	Telangana	71,488.00	0.00	0.00	0.00	0.00	71,488.00
2	0	0.00	JUL 2017	MAR 2018	CGST	NA	2,29,280.00	0.00	0.00	0.00	0.00	2,29,280.00
3	0	0.00	JUL 2017	MAR 2018	SGST	NA	2,29,280.00	0.00	0.00	0.00	0.00	2,29,280.00
Total							5,30,048.00	0.00	0.00	0.00	0.00	5,30,048.00

You are hereby directed to make the payment by 08/01/2024 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

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

Reference No. : ZD361223015215X

Date : 08/12/2023

1. Tax Period :- JUL 2017 - MAR 2018
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	JUL 2017	MAR 2018	IGST	Telangana	71,488.00	0.00	0.00	0.00	0.00	71,488.00
2	0	0.00	JUL 2017	MAR 2018	CGST	NA	2,29,280.00	0.00	0.00	0.00	0.00	2,29,280.00
3	0	0.00	JUL 2017	MAR 2018	SGST	NA	2,29,280.00	0.00	0.00	0.00	0.00	2,29,280.00
Total							5,30,048.00	0.00	0.00	0.00	0.00	5,30,048.00

You are hereby directed to make the payment by 08/01/2024 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

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Order