

FORM GST DRC-01
SUMMARY OF SHOW CAUSE NOTICE

TO
GSTIN: 36ABCFM6774G2ZZ
NAME: MODI REALTY (MIRYALAGUDA) LLP
TAX PERIOD: APR 2018-MAR 2019
SECTION: U/S 73 TGST ACT

DATE: 31-01-2024
F.Y:2018-19

Summary of Statement

On examination of the information furnished in GSTR-01, GSTR-2A/2B, GSTR-3B, EWB, GSTR-9/9C and other available records in this office it is found that certain discrepancies in your returns.

1. Excess claim of ITC:

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

IGST:- 0

2. Reconciliation of GSTR-01 with GSTR-3B:

The outward supplies turnover declared in GSTR-01 is greater than net outward supplies information furnished in GSTR-3B. This amount is therefore proposed to be taxed as under declared outward supplies as follows:

IGST:- 800380

TOTAL (1+2 above) :- 800380

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 under section 50 of SGST/CGST Act and penalty at a rate of 10% of the tax due or Rs.10,000 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 objections in DRC-06 within (15) days from the date of receipt of this notice. The objections already filed and taxes paid will be considered before passing the final orders.

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

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

Reference No. - ZD360124043634M

Date - 31-01-2024

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 2018 - MAR 2019

F.Y.- 2018-2019

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 : Discrepancies between GSTR-1/GSTR-3B/GSTR-2A

(b) Grounds : Discrepancies between GSTR-1/GSTR-3B/GSTR-2A

(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	APR 2018	MAR 2019	IGST	Telangana	8,00,380.00	0.00	0.00	0.00	0.00	8,00,380.00
Total							8,00,380.00	0.00	0.00	0.00	0.00	8,00,380.00

Show Cause Notice is attached.

Supporting documents attached by officer:

MODI REALTY.pdf : SCN 18-19

Details of personal hearing and due date to file reply:

Sr. No.	Description	Particulars
1	Date by which reply has to be submitted	17-02-2024
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