

GOVERNMENT OF TELANGANA
COMMERCIAL TAX DEPARTMENT

DRC-07

[u/Sec 73 of TGST & CGST Act 2017]

Date: 20-04-2024

DIN	GST/36AAOFN9855A1ZX/19
Office details	
Designation of the assessing officer	ASSISTANT COMMISSIONER (ST)
Unit	M.G.ROAD-S.D.ROAD
Division	BEGUMPET
Details of the Tax payer	
Name	M/s MODI REALTY (MIRYALAGUDA) LLP
Legal Name	MODI REALTY (MIRYALAGUDA) LLP
GSTIN	36AAOFN9855A1ZX
Financial Year	2018-19

Ref: 1) SCN ARN No: **AD3601240302371**, Date: **31.01.2024**.

You have filed annual return in GSTR-09 for the financial year 2018-19.

On examination of the information furnished in this return under various heads and also the information furnished in TRAN-1, GSTR-01, GSTR-2A, 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. The summary of under declared tax is as follows:

IGST Rs. **800380.00**

Total Rs. **800380.00**

Responding to the show cause notice issued in the reference first cited above the tax payer has filed his written objections on Dt.19.04.2024. The same are discussed item wise along with the conclusions of the assessing authority as under:

1. 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: Rs.800380.00

Response of the tax payer:

The tax payer has '**Not agreed**' for the following amount in the SCN.

IGST: Rs.800380.00

The reasons cited by the tax payer for disagreeing are:

- The tax payer has replied that while filing GSTR-01 of April, 2018, an invoice of SGST & CGST has been inadvertently uploaded as IGST but taxes were correctly paid in GSTR-3B. Hence, requested to drop the proposal under this head. Enclosed copies of Summary of GSTR-01, summary of GSTR-3B and Invoice that has been mistakenly uploaded.

Observations and conclusion of the assessing authority

Agreed with TP

Summary:

Annexure with details for the above proposals are already sent with show cause notice.

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:

Statement of Computation of Liability							
S.No	Issue	Amt in SCN			Amt determined by AA		
		SGST	CGST	IGST	SGST	CGST	IGST
1	Reconciliation of GSTR-01 with GSTR-3B	0.00	0.00	800380.00	0.00	0.00	0.00
	Total	0.00	0.00	800380.00	0.00	0.00	0.00
Less Tax paid after issuing SCN but within (30) days					0.00	0.00	0.00
Less Tax paid after issuing SCN but after (30) days					0.00	0.00	0.00
Net liability					0.00	0.00	0.00

The Total due determined by the Assessing authority is Nil.


 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. : ZD3604240392895

Date : 20/04/2024

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

SCN/Statement Reference No. : ZD360124043634M

Date : 31/01/2024

Act/ Rules Provisions :

GST ACT 2017

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