

GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

Show Cause Notice under Sec 73 of TGST Act 2017

DATE : 13.11.2024

Form DRC-01

DIN	RCM/36ABCFM6774G2ZZ/21
Office details : Designation of the Assessing Officer Unit Division	ASSISTANT COMMISSIONER (ST) MG ROAD - SD ROAD CIRCLE BEGUMPET
Details of the Tax Payer Name GSTIN	MODI REALTY (MIRYALAGUDA) LLP 36ABCFM6774G2ZZ
Financial year	2020-21

You have filed annual return in GSTR-09 for the financial year 2020-21.

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.27899

CGST Rs.0

SGST Rs.0

Total Rs.27899

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	27899	0	27899
CGST	34072.52	34072.52	0
SGST	34072.52	34072.52	0
Total	96044.05	68145.05	27899

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. - ZD361124015770R

Date - 18-11-2024

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 2020 - MAR 2021

Act/ Rules Provisions - GST/SEC 73

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

F.Y.- 2020-2021

Summary of Show Cause Notice

(a) Brief Fact of the Case : RCM

(b) Grounds : SEC 73

(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 2020	MAR 2021	IGST	Bihar	27,899.00	0.00	0.00	0.00	0.00	27,899.00
Total							27,899.00	0.00	0.00	0.00	0.00	27,899.00

Show Cause Notice is attached.

Supporting documents attached by officer:

MODI REALITY (MIRYALAGUDA) LLP.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	02-12-2024
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