



**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT**

**INTIMATION OF CONCLUSION OF PROCEEDINGS OF ASST COMMISSIONER (ST),
MG ROAD - SD ROAD CIRCLE, BEGUMPET DIVISION, HYDERABAD**

**PRESENT: SRI B.UPENDER REDDY
ATTACHMENT TO FORM GST DRC-07
[See Rule 142(5)]**

Reference No. ZD3602250078687

Dt:04.02.2025

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

ARN:AD3611240066288

Dt:18.11.2024

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.

IGSTRs.27899

CGST Rs.0

SGST Rs.0

TotalRs.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-3Bof 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

Accordingly, a show cause notice on above lines was issued to the tax payer on Dt. 18-11-2024 through GST Portal and requested to file their objections if any on the proposed tax within (15) days.

In response to the notice, the tax payer filed reply vide DRC-06 vide ARN: ZD3612240299739, Dt:22-12-2024. The reply filed by the tax payer is verified with reference to the DRC-03 ARN:AD361224006162O Dt:18.12.2024 that they have paid the taxes of IGST :Rs.27899.00. Hence the tax proposed in the notice is hereby dropped.

BOPPIDI
UPENDER REDDY

Digitally signed by
BOPPIDI UPENDER REDDY
Date: 2025.02.04 16:27:13
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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. : ZD3602250078687

Date : 04/02/2025

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

F.Y. : 2020-2021

SCN/Statement Reference No. : ZD361124015770R

Date : 18/11/2024

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