H N A & Co LLP
Chartered Accountants
(Formerly known as Hiregange & Associates LLP)

Date: 25.02.2025

To
The Superintendent of Central Goods & Services Tax,
H.No. 8-2-77/3 & 4, Aditya Towers, Sri Sai Enclave,
Shameerpet Range: Medchal Division, Telangana.

Dear Sir,

Sub: Additional submissions after attending the personal hearing.

Ref:

a. Personal hearing record dated 22.01.2025.
b. Reply filed on 08.01.2025 in Form DRC-06 against Show Cause Notice Ref. No ZD361124037357H dated 28-11-2024 for FY 2020-21.
c. M/s. GV Discovery Centers Private Limited bearing GSTIN No: "36AAHCG4940K1ZC"

1. We are authorized to represent the above referred- client (herein after referred as **'Noticee'**) in respect of the above referred show cause notice dated 28-11-2025.

2. We would like to bring to your attention that we have already submitted the reply dated 08-01-2025 against the above-referred SCN dated 28-11-2024 and attended the personal hearing on 22-01-2025. In this regard, we would like to submit the additional information as requested during the personal hearing as detailed below:

<u>In re: Excess claim of ITC in GSTR-3B compared with GSTR-2A</u>

3. The impugned notice has alleged that the Noticee has excess claimed ITC in GSTR-3B when compared to ITC in GSTR-2A and therefore proposing to tax demand amount to Rs. 3,29,266/- (IGST of Rs. 2,38,230/-, CGST of Rs. 45,518/- and SGST Rs. 45,518/-) along with interest and penalty.

4. In this regard, we would like to submit that with respect to the inadvertent ITC availment in GSTR-3B for the FY 2020-21 is pertaining to the ITC availed ***but not utilized.*** Further we submit that Noticee has reversed the ineligible ITC through DRC-03 vide Ref No. AD361023010273T dated 20.10.2023. (A copy of electronic credit ledger from the date of availment i.e, June 2020 to date of payment in Form DRC-03 vide Ref No. AD361023010273T dated 20.10.2023 is enclosed as **Annexure-I)**

In Re: Interest under Section 50 is not applicable:

5. Noticee submits that the impugned notice demanded the interest as per Section 50 of the CGST Act, 2017 for the excess availment of ITC. In this regard, the Section 50 of CGST Act, 2017 is extracted below for ready reference:

   "(1)'Every person who is liable to pay tax in accordance with the provisions of this Act or the Rules made thereunder, but failed to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council'

   (2) The interest under sub-section(1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid

   (3) A taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding twenty-four per cent., as may be notified by the Government on the recommendations of the Council."

6. From the above-referred extract, we submit that the as per Section 50(3) of CGST Act, 2017, interest liability would arise only when the assessee has claimed undue or excess input tax credit under sub-section (10) of Section 42 or undue or excess reduction in output tax liability under sub-section (10) of Section 43. This shows that the interest under Section 50(3) will arise only in the above-referred two instances and will not arise in any other case.

7. Further, we also submit that section **<u>50(3) of the CGST Act, 2017 was amended with retrospective effect from 01.07.2017 (vide section 111 of Finance Act, 2022) as notified by Notification No. 09/2022-CT dated 05.07.2022 to declare that interest is liable only on the portion of ITC utilized</u>** and no interest is liable on the mere availment of ITC. The amended provision reads as under:

   "(3) Where the input tax credit has been wrongly availed and utilised, the registered person ***<u>shall pay interest on such input tax credit wrongly availed and utilised</u>****, at such rate not exceeding twenty-four per cent. as may*

be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed."

Thus, it is clear that interest is not applicable on mere availment of ITC per se but on the utilization of ITC.

8. Further, Rule 88B of the CGST Rules, 2017 was introduced with effect from the 01-07-2017 vide Notification No. 14/2022-Central tax dated 05.07.2022 prescribing the manner of interest calculation on the wrongly utilized ITC, wherein it was clearly provided that ITC would be said to be utilized only when the closing balance of ITC falls below the amount of wrongful ITC. The relevant extracts are given below:

"(3) In case, where interest is payable on the amount of input tax credit wrongly availed and utilized, starting for the period from the date of utilization of such wrongly availed input tax credit till the date of reversal of such credit or payment of tax in respect of such amount, at such rate as may be notified under said sub-section (3) of section 50.

Explanation.—For the purposes of this sub-rule, —(1)input tax credit wrongly availed shall be construed to have been utilized, ***when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, and the extent of such utilization of input tax credit shall be the amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed.***

(2) the date of utilization of such input tax credit shall be taken to be, —
(a)the date, on which the return is due to be furnished under section 39 or the actual date of filing of the said return, whichever is earlier, if the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, on account of payment of tax through the said return; or
(b) ***the date of debit in the electronic credit ledger when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, in all other cases****."*

9. Noticee submits that judicially also it was consistently held that the imposition of interest on unutilized ITC is not correct. In this regard, reliance is further placed on:

   a. CCE & ST, LUT Bangalore Vs. Bill Forge Pvt. Ltd—2012 (26) S.T.R. 204 (Kar.) wherein it was held that *"21. Interest is compensatory in character, and is imposed on an assessee, who has withheld payment of any tax, as and when it is due and payable.* ***The levy of interest is on the actual amount which is withheld and the extent of delay in paying tax on the due date. If there is no liability to pay tax, there is no liability to pay interest****. Section 11AB of the Act is attracted only on delayed payment of duty i.e., where only duty of excise has not been levied or paid or has been short levied or short paid or erroneously refunded, the person liable to pay duty, shall in addition to the duty is liable to pay interest.* ***Section do not stipulate interest is payable from the date of book entry, showing entitlement of Cenvat credit. Interest cannot be claimed from the date of wrong availment of CENVAT credit and that the interest would be payable from the date CENVAT credit is taken or utilized wrongly.****"*

   b. Commissioner Cus., C.E. & S.T. v. Bharat Dynamics Ltd. 2016 (331) E.L.T. 182 (A.P.) wherein it was held that *"6. From the findings arrived at by the Tribunal as reproduced above, it is obvious that in March, 2010, the Noticee in accordance with the relevant provision of law, did seek clarification from the department to know whether the goods on clearance to the respondent-assessee are exempted from payment of Excise duty in terms of the notification and only in the absence of such clarification from the department, they took CENVAT credit during the intervening period i.e. from September, 2010 to March, 2011.* ***It is also clearly observed that after getting clarification from TRU in April, 2011, the Noticee reversed the entire amount of Cenvat credit. In that view of the matter, the specific contention put forth by the learned standing counsel that the respondent-assessee, without any eligibility, has taken the Cenvat credit, as such, they are liable to pay interest, is not sustainable.****"*

   c. Ganta Ramanaiah Naidu v. Commissioner — 2010 (18) S.T.R. 10 (Bangalore Tribunal-)

   d. Girijapathi Reddy & Company v. Commissioner — 2016 (344) E.L.T. 923 (Tri-Hyd);

e. J.K. Tyre & Industries Ltd. Vs. CCE x., Mysore—2016(340) E.L.T 193 (Tri.-LB);

f. Commissioner v. Strategic Engineering (P) Ltd. — 2014 (310) E.L.T. 509 (Mad.);

g. Commissioner v. Bombay Dyeing and Mfg. Co. Ltd. — 2007 (215) E.L.T. 3 (S.C.);

10. Noticee submits that it is clearly evident from the electronic credit ledger that the closing balance of ITC till date exceeds the alleged ITC in the impugned notice, which depicts that no inadvertent excess availed ITC is utilized by the Noticee. Hence, we submit that the proposal of the demand of interest in the impugned notice is not at all tenable in as much as it has not given any reason for such understanding. Thereby, the demand of interest as per Section 50 of the CGST Act, 2017 is not correct.

11. Further regarding penalty, the Noticee has reversed the ineligible ITC before issue of show cause notice. There fore Penalty is not applicable.

<u>In Re: No Short payment of tax under RCM in GSTR-3B when compared to tax payable under RCM in GSTR-2A</u>

12. The impugned notice has alleged that the Noticee has short paid tax under RCM in Form GSTR-3B when compared to RCM tax liability in Form GSTR-2A and proposing to demand the difference amount of Rs. 26,416/- (CGST Rs. 13,208/- and SGST Rs. 13,208/-).

13. The Noticee submits that the RCM ITC of FY 2019-20 claimed in FY 2020-21 of Rs.18,900 (CGST Rs.9,450/- & SGST Rs.9,450/-) which can be evident from the GSTR-3B of FY 2019-20.(A copy of GSTR-3B of FY 2019-20 is enclosed as **Annexure-II** and the remaining amount i.e, 7,516 (CGST Rs. 3,758/- and SGST Rs. 3,758/-) has been reversed through DRC-03 vide ARN: AD3609230062655 dated 22.09.2023.(A copy of DRC-03 vide ARN: AD3609230062655 dated 22.09.2023 is enclosed as **Annexure-III**).

14. Further regarding the interest applicability, the Noticee has been paid the interest through the DRC-03 vide ARN: AD3609230062655 dated 20.10.2023. Interest is being calculated according to section 50 of CGST, Act 2017 i.e, from the month of October 2020 to date of payment in Form DRC-03 vide ARN:

AD3609230062655 dated 22.09.2023. (A copy of DRC-03 vide ARN: AD3609230062655 dated 22.09.2023 is enclosed as **Annexure-IV**).

15. And regarding penalty the Noticee has reversed the ineligible ITC and also paid the interest as mentioned the above before issue of show cause notice. Therefore, Penalty is not applicable.

We shall be glad to provide any clarification required in this regard. Kindly consider the above submissions made and drop the further proceedings.

Thanking You,

Yours Truly,

M/s. H N A & Co. LLP
Chartered Accountants

LAKSHMAN KUMAR KADALI

Digitally signed by LAKSHMAN KUMAR KADALI
Date: 2025.02.25 17:34:58 +05'30'

CA Lakshman Kumar. K
Partner

Annexures:

I. A copy of an electronic credit ledger.

II. A copy of GSTR-3B of FY 2019-20.

III. A copy of DRC-03 vide ARN: AD3609230062655 dated 22.09.2023.

IV. A copy of DRC-03 vide ARN: AD3609230062655 dated 22.09.2023.

ANNEXURE-I

Electronic Credit ledger

GSTIN - 36AAHCG4940K1ZC

Legal Name - GV DISCOVERY CENTERS PRIVATE LIMITED

Period: From -01/06/2020 To - 31/03/2021

Sr.No	Date	Reference No.	Tax period, if any	Description	Transaction Type [Debit (DR) / Credit (CR)]	Credit/Debit (₹)					Balance Available(₹)				
						Integrated Tax	Central Tax	State Tax	CESS	Total	Integrated Tax	Central Tax	State Tax	CESS	Total
-	-	-	-	Opening Balance	-	-	-	-	-	-	0	0	0	0	0
1	27/06/2020	AA360520223063U	May-20	ITC accrued through - Inputs	Credit	0	0	0	0	0	0	0	0	0	0
2	05/09/2020	AA360620476949L	Jun-20	ITC accrued through - Inputs	Credit	136800	61736	61736	0	260272	136800	61736	61736	0	260272
3	05/09/2020	AA360720333382H	Jul-20	ITC accrued through - Inputs	Credit	0	14023	14023	0	28046	136800	75759	75759	0	288318
4	15/09/2020	AA360820157002N	Aug-20	ITC accrued through - Inputs	Credit	64800	32132	32132	0	129064	201600	107891	107891	0	417382
5	27/10/2020	AA3609204490185	Sep-20	ITC accrued through - Inputs	Credit	3600	61278	61278	0	126156	205200	169169	169169	0	543538
6	10/11/2020	AA3610201030547	Oct-20	ITC accrued through - Inputs	Credit	0	76841	76841	0	153682	205200	246010	246010	0	697220
7	04/12/2020	AA361120046695D	Nov-20	ITC accrued through - Inputs	Credit	34200	150985	150985	0	336170	239400	396995	396995	0	1033390
8	09/01/2021	AA361220103393V	Dec-20	ITC accrued through - Inputs	Credit	0	40934	40934	0	81868	239400	437929	437929	0	1115258
9	13/02/2021	AA360121191463H	Jan-21	ITC accrued through - Inputs	Credit	0	58917	58917	0	117834	239400	496846	496846	0	1233092
10	19/03/2021	AA360221332105W	Feb-21	ITC accrued through - Inputs	Credit	34200	95343	95343	0	224886	273600	592189	592189	0	1457978
-	-	-	-	Closing Balance	-	-	-	-	-	-	273600	592189	592189	0	1457978

Electronic Credit ledger

GSTIN - 36AAHCG4940K1ZC

Legal Name - GV DISCOVERY CENTERS PRIVATE LIMITED

Period: From -01/04/2021 To - 31/03/2022

Sr.No	Date	Reference No.	Tax period, if any	Description	Transaction Type [Debit (DR) / Credit (CR)]	Credit/Debit (₹)					Balance Available(₹)				
						Integrated Tax	Central Tax	State Tax	CESS	Total	Integrated Tax	Central Tax	State Tax	CESS	Total
-	-	-	-	Opening Balance	-	-	-	-	-	-	273600	592189	592189	0	1457978
1	28/04/2021	AA360321588370B	Mar-21	ITC accrued through - Inputs	Credit	0	225887	225887	0	451774	273600	818076	818076	0	1909752
2	18/05/2021	AA3604211597908	Apr-21	ITC accrued through - Inputs	Credit	0	185071	185071	0	370142	273600	1003147	1003147	0	2279894
3	12/07/2021	AA360521429821C	May-21	ITC accrued through - Inputs	Credit	0	71990	71990	0	143980	273600	1075137	1075137	0	2423874
4	20/07/2021	AA360621409838Z	Jun-21	ITC accrued through - Inputs	Credit	0	294107	294107	0	588214	273600	1369244	1369244	0	3012088
5	18/08/2021	AA3607213312598	Jul-21	ITC accrued through - Inputs	Credit	0	54959	54959	0	109918	273600	1424203	1424203	0	3122006
6	21/09/2021	AA360821485806Q	Aug-21	ITC accrued through - Inputs	Credit	0	162808	162808	0	325616	273600	1587011	1587011	0	3447622
7	22/10/2021	AA360921597581R	Sep-21	ITC accrued through - Inputs	Credit	155754	54379	54379	0	264512	429354	1641390	1641390	0	3712134
8	18/11/2021	AA361021370258G	Oct-21	ITC accrued through - Inputs	Credit	0	36707	36707	0	73414	429354	1678097	1678097	0	3785548
9	21/12/2021	AA361121500529L	Nov-21	ITC accrued through - Inputs	Credit	0	1624391	1624391	0	3248782	429354	3302488	3302488	0	7034330
10	27/01/2022	AA361221670192J	Dec-21	ITC accrued through - Inputs	Credit	0	1709017	1709017	0	3418034	429354	5011505	5011505	0	10452364
11	14/03/2022	AA3601226011034	Jan-22	ITC accrued through - Inputs	Credit	0	164435	164435	0	328870	429354	5175940	5175940	0	10781234
12	24/03/2022	AA360222568936V	Feb-22	ITC accrued through - Inputs	Credit	2775	413013	413013	0	828801	432129	5588953	5588953	0	11610035
-	-	-	-	Closing Balance	-	-	-	-	-	-	432129	5588953	5588953	0	11610035

Electronic Credit ledger

GSTIN - 36AAHCG4940K1ZC

Legal Name - GV DISCOVERY CENTERS PRIVATE LIMITED

Period: From -01/04/2022 To - 31/03/2023

Sr.No	Date	Reference No.	Tax period, if any	Description	Transaction Type [Debit (DR) / Credit (CR)]	Credit/Debit (₹)					Balance Available(₹)				
						Integrated Tax	Central Tax	State Tax	CESS	Total	Integrated Tax	Central Tax	State Tax	CESS	Total
-	-	-	-	Opening Balance	-	-	-	-	-	-	432129	5588953	5588953	0	11610035
1	17/05/2022	AA3603227666153	Mar-22	ITC accrued through - Inputs	Credit	0	738793	738793	0	1477586	432129	6327746	6327746	0	13087621
2	17/05/2022	DI3605220037469	Mar-22	Other than reverse charge	Debit	10834	0	0	0	10834	421295	6327746	6327746	0	13076787
3	16/06/2022	AA360422609713D	Apr-22	ITC accrued through - Inputs	Credit	0	181275	181275	0	362550	421295	6509021	6509021	0	13439337
4	23/06/2022	AA360522561244D	May-22	ITC accrued through - Inputs	Credit	0	394731	394731	0	789462	421295	6903752	6903752	0	14228799
5	22/07/2022	AA360622647214B	Jun-22	ITC accrued through - Inputs	Credit	783	1032900	1032900	0	2066583	422078	7936652	7936652	0	16295382
6	20/09/2022	AA360722626924Z	Jul-22	ITC accrued through - Inputs	Credit	0	304256	304256	0	608512	422078	8240908	8240908	0	16903894
7	28/10/2022	AA360822634259Y	Aug-22	ITC accrued through - Inputs	Credit	0	661964	661964	0	1323928	422078	8902872	8902872	0	18227822
8	14/11/2022	AA360922761567P	Sep-22	ITC accrued through - Inputs	Credit	0	207870	207870	0	415740	422078	9110742	9110742	0	18643562
9	05/12/2022	AA361022643404N	Oct-22	ITC accrued through - Inputs	Credit	2737	996796	996796	0	1996329	424815	10107538	10107538	0	20639891
10	24/12/2022	AA361122623905D	Nov-22	ITC accrued through - Inputs	Credit	0	337811	337811	0	675622	424815	10445349	10445349	0	21315513
11	25/01/2023	AA361222762066D	Dec-22	ITC accrued through - Inputs	Credit	0	515030	515030	0	1030060	424815	10960379	10960379	0	22345573
12	23/02/2023	AA360123674290G	Jan-23	ITC accrued through - Inputs	Credit	0	390104	390104	0	780208	424815	11350483	11350483	0	23125781
13	21/03/2023	AA360223612376G	Feb-23	ITC accrued through - Inputs	Credit	2627922	842376	842376	0	4312674	3052737	12192859	12192859	0	27438455
-	-	-	-	Closing Balance	-	-	-	-	-	-	3052737	12192859	12192859	0	27438455

Electronic Credit ledger

GSTIN - 36AAHCG4940K1ZC

Legal Name - GV DISCOVERY CENTERS PRIVATE LIMITED

Period: From -01/04/2023 To - 31/10/2023

Sr.No	Date	Reference No.	Tax period, if any	Description	Transaction Type [Debit (DR) / Credit (CR)]	Credit/Debit (₹)					Balance Available(₹)				
						Integrated Tax	Central Tax	State Tax	CESS	Total	Integrated Tax	Central Tax	State Tax	CESS	Total
-	-	-	-	Opening Balance	-	-	-	-	-	-	3052737	12192859	12192859	0	27438455
1	28/04/2023	AA360323787894M	Mar-23	ITC accrued through - Inputs	Credit	1896776	670669	670669	0	3238114	4949513	12863528	12863528	0	30676569
2	28/04/2023	DI3604230189280	Mar-23	Other than reverse charge	Debit	1878	0	0	0	1878	4947635	12863528	12863528	0	30674691
3	18/05/2023	AA360423405636B	Apr-23	ITC accrued through - Inputs	Credit	632179	1098898	1098898	0	2829975	5579814	13962426	13962426	0	33504666
4	20/06/2023	AA360523582585U	May-23	ITC accrued through - Inputs	Credit	1275959	1794959	1794959	0	4865877	6855773	15757385	15757385	0	38370543
5	20/07/2023	AA360623643021M	Jun-23	ITC accrued through - Inputs	Credit	1370899	734832	734832	0	2840563	8226672	16492217	16492217	0	41211106
6	22/08/2023	AA3607236327920	Jul-23	ITC accrued through - Inputs	Credit	145539	4360286	4360286	0	8866111	8372211	20852503	20852503	0	50077217
7	28/09/2023	AA360823677736J	Aug-23	ITC accrued through - Inputs	Credit	131036	3383816	3383816	0	6898668	8503247	24236319	24236319	0	56975885
8	20/10/2023	DI3610230141335	Mar-21	Voluntary payment	Debit	1457978	0	0	0	1457978	7045269	24236319	24236319	0	55517907
9	20/10/2023	DI3610230142154	Mar-22	Voluntary payment	Debit	7045269	0	3106788	0	10152057	0	24236319	21129531	0	45365850
10	20/10/2023	DI3610230143696	Mar-23	Voluntary payment	Debit	0	6581595	6581595	0	13163190	0	17654724	14547936	0	32202660
11	20/10/2023	AA360923673776H	Sep-23	ITC accrued through - Inputs	Credit	1274	1774809	1774809	0	3550892	1274	19429533	16322745	0	35753552
12	20/10/2023	DI3610230146283	Sep-23	Other than reverse charge	Debit	1274	105622	106896	0	213792	0	19323911	16215849	0	35539760
13	20/10/2023	DI3610230148742	Aug-23	Voluntary payment	Debit	0	11620935	9907359	0	21528294	0	7702976	6308490	0	14011466
14	20/10/2023	DI3610230149746	Sep-23	Voluntary payment	Debit	0	1662193	1662193	0	3324386	0	6040783	4646297	0	10687080
-	-	-	-	Closing Balance	-	-	-	-	-	-	0	6040783	4646297	0	10687080

Form GSTR-3B

[See Rule 61]

System Generated Summary

(For Reference only)

Financial Year	2019-20

1. GSTIN	36AAHCG4940K1ZC
2(a). Legal Name of the Registered Person	GV DISCOVERY CENTERS PRIVATE LIMITED
2(b). Trade name, if any	GV DISCOVERY CENTERS PRIVATE LIMITED

3.1 Details of Outward supplies and inward supplies liable to reverse charge

Nature of Supplies	Total Taxable value(₹)	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Cess(₹)
(a) Outward Taxable Supplies (Other Than Zero Rated, Nil Rated and Exempted)	0.00	0.00	0.00	0.00	0.00
(b) Outward Taxable Supplies (Zero Rated)	0.00	0.00	0.00	0.00	0.00
(c) Other Outward Supplies (Nil Rated, Exempted)	0.00	0.00	0.00	0.00	0.00
(d) Inward Supplies (Liable to Reverse Charge)	1,05,000.00	0.00	9,450.00	9,450.00	0.00
(e) Non-GST Outward Supplies	0.00	0.00	0.00	0.00	0.00

ANNEXURE-II

3.2 Out of Supplies made in 3.1 (a) above, Details of Inter-State Supplies made to Unregistered Persons, Composition Taxable Persons and UIN Holders

Nature of Supplies	Total Taxable value(₹)	Integrated Tax(₹)
Supplies Made to Unregistered Persons	0.00	0.00
Supplies Made to Composition Taxable Persons	0.00	0.00
Supplies Made to UIN holders	0.00	0.00

4. Eligible ITC

Details	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Cess(₹)
(A) ITC Available(Whether in Full or Part)	**0.00**	**0.00**	**0.00**	**0.00**
(1) Import of goods	0.00	0.00	0.00	0.00
(2) Import of services	0.00	0.00	0.00	0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	0.00	0.00	0.00	0.00
(B) ITC Reversed	**0.00**	**0.00**	**0.00**	**0.00**
(1) As per rules 42 & 43 of CGST Rules	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00
(C) Net ITC Available (A−B)	**0.00**	**0.00**	**0.00**	**0.00**
(D) Ineligible ITC	**0.00**	**12,373.00**	**12,373.00**	**0.00**
(1) As per section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	12,373.00	12,373.00	0.00

5 Values of Exempt, Nil-Rated and Non-GST Inward Supplies

Nature of Supplies	Inter-State Supplies(₹)	Intra-State Supplies(₹)
From a Supplier under Composition Scheme, Exempt and Nil Rated Supply	0.00	0.00
Non GST Supply	0.00	0.00

5.1 Interest and Late fee

Details	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Cess(₹)
Interest	0.00	0.00	0.00	0.00
Late fee	0.00	0.00	0.00	0.00

6.1 Payment of Tax

Description	Total Tax Payable(₹)	Tax Paid Through ITC(₹)				Tax/Cess Paid in Cash(₹)	Interest Paid in Cash(₹)	Late Fee Paid in Cash(₹)
		Integrated Tax	Central Tax	State/UT Tax	Cess			
(A) Other than Reverse Charge								
Integrated Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Tax	0.00	0.00	0.00	0.00	0.00	9,450.00	0.00	0.00
State/UT Tax	0.00	0.00	0.00	0.00	0.00	9,450.00	0.00	0.00
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(B) Reverse Charge								
Integrated Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Tax	9,450.00	0.00	0.00	0.00	0.00	9,450.00	0.00	0.00
State/UT Tax	9,450.00	0.00	0.00	0.00	0.00	9,450.00	0.00	0.00
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ANNEXURE-III

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

ARN :AD3609230062655

Date :22/09/2023

1.	GSTIN	36AAHCG4940K1ZC
2.	Name	GV DISCOVERY CENTERS PRIVATE LIMITED
3.	Cause of Payment	SCN
4.	Section under which voluntary payment is made	73(8)
5.	Details of show cause notice, if payment is made within 30 days of its issue	Reference No:AC/RCM/2020-21/23-24 — Date Of issue:25/08/2023
6.	Financial Year	2020-2021
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)	

Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty,if applicable	Fee	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	APR 2020-MAR 2021	CGST	Telangana	3,758.00	0.00	0.00	0.00	0.00	3,758.00	Cash	DC3609230132765	22/09/2023
2.	APR 2020-MAR 2021	SGST	Telangana	3,758.00	0.00	0.00	0.00	0.00	3,758.00	Cash	DC3609230132765	22/09/2023

8. Reasons, if any -

Towards Differential RCM Balance amount paid vide SCN No. AC/RCM/2020-21/2023-24 dated 25.08.2023

9. Verification -

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom .

Signature of Authorized Signatory

Name: SOHAM MODI

Designation: Director

Date: 22/09/2023

ANNEXURE-IV

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

ARN :AD361023010395L **Date :20/10/2023**

1.	GSTIN	36AAHCG4940K1ZC	
2.	Name	GV DISCOVERY CENTERS PRIVATE LIMITED	
3.	Cause of Payment	Others	
4.	Section under which voluntary payment is made	Others	
5.	Details of show cause notice, if payment is made within 30 days of its issue	Reference No:NA	Date Of issue:NA
6.	Financial Year	2020-2021	
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)		

Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty,if applicable	Fee	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	APR 2020-MAR 2021	CGST	Telangana	0.00	1,996.00	0.00	0.00	0.00	1,996.00	Cash	DC3610230135814	20/10/2023
2.	APR 2020-MAR 2021	SGST	Telangana	0.00	1,996.00	0.00	0.00	0.00	1,996.00	Cash	DC3610230135814	20/10/2023

8. Reasons, if any -

Towards Interest payment made against Notice No. ZD3608230168844 dated 25.08.2023 - towards short payment of RCM - Interest paid

9. Verification -

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom .

Signature of Authorized Signatory

Name: SOHAM MODI

Designation: Director

Date: 20/10/2023