

**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT**

O/o Assistant Commissioner (ST),
MG Road – SD Road circle
Begumpet division,
4th Floor, Pavani Prestige complex,
Ameerpet, Hyderabad.

ANNEXURE TO GST DRC-01

Sub	CGST/SGST Act – M/s SUMMIT HOUSING LLP Records furnished verified – Certain discrepancies noticed – Show cause notice-Issued - Reg.
Ref:	Joint Commissioner (ST), Begumpet division Authorization No. BGPT-DIVN/STO-I/MG ROAD- SD ROAD /15/2023-24, Dt:29-09-2023

M/s. **SUMMIT HOUSING LLP** GSTIN **36ACQFS2044C1Z7** is dealing in stranded wire, cables,, natural sands of all kinds having their registered place of business at Plot No. 5-4-187/3 & 4, Soham Mansion , M.G Road.

The tax payer has furnished the following documents for verification:

1. GSTR 09 copy

Verified GSTR-1, GSTR-3B. also the VAT monthly returns during the period from April to June 2017 . The information available in these returns is verified.

The details of verification are as under:

1. **EXCESS CLAIM OF IGST ITC IN GSTR 3B THAN IN GSTR 2A :**

During the course of verification, it appeared that the following is the ITC claim of the tax payer as per GSTR-3B is more than the ITC as appearing in GSTR-2A. Worked out as following.

Description	GSTR-3B	GSTR-02A	Diff
SGST	Rs. 19,12,595	Rs 14,51,535	Rs 4,61,059
CGST	Rs. 19,12,595	Rs 14,51,535	Rs 4,61,059
		TOTAL	9,22,118

In view of the above findings, the computation of tax payable by M/S **SUMMIT HOUSING LLP** for months of July, 2017 to March, 2018 is proposed to be worked out as under:

The registered tax payer may therefore pay the tax 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, failing which orders as deemed fit will be passed without any further correspondence in the matter.

The tax payer is requested to avail Personal Hearing in this regard during office hours within the aforesaid time of (15) days from the date of receipt of this notice in the chambers of the undersigned.

They are informed that no penalty is leviable on the tax paid within (15) from the date of receipt of this show cause notice and any payment made after (30) days of receipt would attract a penalty at a rate of 10% of the tax determined or Rs.10,000 penalty whichever is higher under Sec.122 of the CGST / SGST Act.

The reply with documentary evidence by the tax payer will be considered based on the merits of the case.

State Tax officer-I,
MG Road – SD Road circle

To,
M/S **SUMMIT HOUSING LLP**,
Plot No. 5-4-187/3 & 4, Soham Mansion ,
M.G Road.

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

Reference No. - ZD360923039171G

Date - 30-09-2023

To

GSTIN/ID: 36ACQFS2044C1Z7

Name: SUMMIT SALES LLP

Address : 5-4-187 / 3 AND 4, 3RD FLOOR, SOHAM MANSION, M.G ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

Tax Period : JUL 2017 - MAR 2018

F.Y.- 2017-2018

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 : Liability under GSTR 9 / Ineligible ITC / GSTR 1 / GSTR 2A / GSTR 3B / Tran-1

(b) Grounds : Under the Provisions of GST Act and Rules 2017

(c) Tax and other dues :

(Amount in Rs.)

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	JUL 2017	MAR 2018	CGST	NA	4,61,059.00	0.00	0.00	0.00	0.00	4,61,059.00
2	0	0.00	JUL	MAR	SGST	NA	4,61,059.00	0.00	0.00	0.00	0.00	4,61,059.00

		2017	2018							
Total				9,22,118.00	0.00	0.00	0.00	0.00	0.00	9,22,118.00

Show Cause Notice is attached.

Supporting documents attached by officer:

SUMMIT HOUSING 17-18.pdf : 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	16-10-2023
2	Date of personal hearing	NA
3	Time of personal hearing	NA
4	Venue where personal hearing will be held	NA

Signature

Name:

VANI BELDI

Designation: State Tax Officer

Jurisdiction: M.G.ROAD -

S.D.ROAD: Begumpet: Telangana