

Form GST DRC-06

[See rule 142(4)]

Reply to the Show Cause Notice

ARN: ZD361223015064Y

Date: 08/12/2023

1. GSTIN	36ACQFS2044C1Z7		
2. Name	SUMMIT SALES LLP		
3. Details of Show Cause Notice	Reference No. ZD360923039171G	Date of issue 30/09/2023	
4. Financial Year	2017-2018		
5. Reply			
Please find enclosed SCN Reply against DRC-01 SCN			
6. Documents uploaded			
GSTR3B_36ACQFS2044C1Z7_092018.pdf GSTR3B_36ACQFS2044C1Z7_032019.pdf SCN Reply 2017-18 .pdf			
7. Option for personal hearing	☒ Yes	☐ No	

8.Verification-

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

Signature of Authorized Signatory
Name : SOHAMMODI
Designation / Status: Designated
Partner
Date: 08/12/2023

Date: 8th December 2023

To,
Assistant Commissioner (ST)
MG Road - SD Road Circle
Begumpet Devision
4th Floor, Pavani Presige Complex
Ameerpet, Hyderabad

Sir,

Sub: Reply to Notice received on 30th September 2023 u/s. 73-GST Act, 2017 –
M/s. Summit Sales LLP, GSTIN: 36ACQFS2044C1Z7- DRC 01 - for the
Financial Period: 2017-18

We are in receipt of your notice dated 30-09-2023 issued for payment demand of SGST
Rs.4,61,059/- and CGST Rs. 4,61,059/-

As per the said notice the details of the tax liability are as provided below.

1. Excess Claim of IGST ITC in GSTR-3B that in GSTR-2A

ITC excess availed is reversed in GSTR 3B of Sep-18 and Mar-19. GSTR -3B is attached for
reference.

We request you to consider the above submissions and drop any further proceedings in this
regard.

Thanking you,

Yours Sincerely,

For SUMMIT SALES LLP

(M JAYAPRAKASH)
Authorised Signatory

Form GSTR-3B

[See rule 61(5)]

Year	2018-19
Period	March

1. GSTIN	36ACQFS2044C1Z7
2(a). Legal name of the registered person	SUMMIT SALES LLP
2(b). Trade name, if any	SUMMIT SALES LLP
2(c). ARN	AA3603194243729
2(d). Date of ARN	25/04/2019

(Amount in ₹ for all tables)

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)	12518219.00	1785.00	1186933.00	1186933.00	0.00
(b) Outward taxable supplies (zero rated)	0.00	0.00	-	-	0.00
(c) Other outward supplies (nil rated, exempted)	21867.00	-	-	-	-
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	0.00	-	-	-	-

3.2 Out of supplies made in 3.1 (a) above, details of inter-state supplies made

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)				
(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	352177.00	957227.00	957227.00	0.00
B. ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules	0.00	0.00	0.00	0.00
(2) Others	105217.00	393703.00	393703.00	0.00
C. Net ITC available (A-B)	246960.00	563524.00	563524.00	0.00
D. Ineligible ITC	0.00	0.00	0.00	0.00
(1) As per section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	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, Nil rated supply	0.00	2011437.00
Non GST supply	0.00	0.00

5.1 Interest and Late fee for previous tax period

Details	Integrated tax	Central tax	State/UT tax	Cess
System computed Interest	-	-	-	-
Interest Paid	0.00	0.00	0.00	0.00
Late fee	-	0.00	0.00	-

6.1 Payment of tax

Description	Total tax payable	Tax paid through ITC				Tax 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	1785.00	1785.00	0.00	0.00	-	0.00	0.00	-
Central tax	1186933.00	433520.00	563524.00	-	-	189889.00	0.00	0.00
State/UT tax	1186933.00	0.00	-	563524.00	-	623409.00	0.00	0.00
Cess	0.00	-	-	-	0.00	0.00	0.00	-
(B) Reverse charge								
Integrated tax	0.00	-	-	-	-	0.00	-	-
Central tax	0.00	-	-	-	-	0.00	-	-
State/UT tax	0.00	-	-	-	-	0.00	-	-
Cess	0.00	-	-	-	-	0.00	-	-

Breakup of tax liability declared (for interest computation)

Period	Integrated tax	Central tax	State/UT tax	Cess
March 2019	1785.00	1186933.00	1186933.00	0.00

Verification:

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

Date: 25/04/2019

Name of Authorized Signatory

Designation /Status

Form GSTR-3B

[See rule 61(5)]

Year	2018-19
Period	September

1. GSTIN	36ACQFS2044C1Z7
2(a). Legal name of the registered person	SUMMIT SALES LLP
2(b). Trade name, if any	SUMMIT SALES LLP
2(c). ARN	AA360918245055Y
2(d). Date of ARN	20/10/2018

(Amount in ₹ for all tables)

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)	7578223.00	2046.00	683782.00	683782.00	0.00
(b) Outward taxable supplies (zero rated)	0.00	0.00	-	-	0.00
(c) Other outward supplies (nil rated, exempted)	19015.40	-	-	-	-
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	0.00	-	-	-	-

3.2 Out of supplies made in 3.1 (a) above, details of inter-state supplies made

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)				
(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	291944.00	763359.00	763359.00	0.00
B. ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules	0.00	0.00	0.00	0.00
(2) Others	0.00	126097.00	126097.00	0.00
C. Net ITC available (A-B)	291944.00	637262.00	637262.00	0.00
D. Ineligible ITC				
(1) As per section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	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, Nil rated supply	0.00	1420868.00
Non GST supply	0.00	0.00

5.1 Interest and Late fee for previous tax period

Details	Integrated tax	Central tax	State/UT tax	Cess
System computed Interest	-	-	-	-
Interest Paid	0.00	0.00	0.00	0.00
Late fee	-	475.00	475.00	-

6.1 Payment of tax

Description	Total tax payable	Tax paid through ITC				Tax 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	2046.00	2046.00	0.00	0.00	-	0.00	0.00	-
Central tax	683782.00	46520.00	637262.00	-	-	0.00	0.00	475.00
State/UT tax	683782.00	46520.00	-	637262.00	-	0.00	0.00	475.00
Cess	0.00	-	-	-	0.00	0.00	0.00	-
(B) Reverse charge								
Integrated tax	0.00	-	-	-	-	0.00	-	-
Central tax	0.00	-	-	-	-	0.00	-	-
State/UT tax	0.00	-	-	-	-	0.00	-	-
Cess	0.00	-	-	-	-	0.00	-	-

Breakup of tax liability declared (for interest computation)

Period	Integrated tax	Central tax	State/UT tax	Cess
September 2018	2046.00	683782.00	683782.00	0.00

Verification:

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

Date: 20/10/2018

Name of Authorized Signatory

Designation /Status