

**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

Sub: CGST/SGST Act –M/s SUMMIT HOUSING LLP - Records
furnished verified – Certain discrepancies noticed – GST DRC-
01 ISSUED FY 2017-18- dealer furnished reply- Conclusion
proceeding issued -Reg.

REF: 1 JC(S.T)Authorisation No.BGPT-Divn/STO1/15/23-24.Date.29.09.2023
2.SCN ARN ZD360923039171G, Dt. 30.09.2023.
3. Reminder Notice – I dt 17/10/2023
4. Reminder Notice – II dt 31/10/2023.
5. Reminder Notice – III dt 09/11/2023.
6. Personal Hearing Notice dt 20/11/2023
7. Dealer letter dt 08.12.2023

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.

In response to the above notice, The dealer has not filed any reply. Hence
reminder notices I,II and III were issued to the dealer as cited in the reference
above requesting them to file their objections . As the dealer has not filed any
objections, a personal hearing opportunity was also granted to the dealer vide
reference cited 5th above on 20.11.2023. Then the dealer appeared and filed his
objections vide their letter dt 18.12.2023 on this office. The contentions of the
dealer filed are discussed point wise as under.

1. REGARDING 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

Regarding above excess claim of SGST & CGST ITC in monthly 3B returns than in GSTR 2A , the dealer stated that they have already reversed the above excess claim of ITC in GSTR 3B returns of September 2018 and March 2019 months. The dealer requested to drop the above disallowance of excess claim of ITC proposed in show cause notice above.

Observations and conclusion of the assessing authority:

Verified carefully the information filed by the dealer and found to be in order. Hence the tax proposed in DRC 01 is here by dropped.

In view of the above, the further proceedings are here by dropped.

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.

Office of : State Tax Officer
Jurisdiction : M.G.ROAD - S.D.ROAD:Begumpet:Telangana, State/UT : Telangana

Reference No. : ZD361223051605M

Date : 27/12/2023

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

SCN/Statement Reference No. : ZD360923039171G

Date : 30/09/2023

Act/ Rules Provisions :
(UNDER SEC .73 OF SGST & CGST ACTS OF 2017)

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 : VANI BELDI

Designation : State Tax Officer

Jurisdiction : M.G.ROAD -

S.D.ROAD: Begumpet: Telangana