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** GSTIN 36ACQFS2044C1Z7. Records furnished FY 2018-19 -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 /40/2023-24, Dt:25-01-2024

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M/s **SUMMIT HOUSING LLP** GSTIN 36ACQFS2044C1Z7 is on the rolls of MG ROAD – SD ROAD Circle, 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) Audited Balance sheet and P & L account as on 31-03-2019
2) Copies of GSTR-09 ,9C

Verified the above information filed by the dealer thoroughly and following discrepancies were noticed, which are discussed point wise as under.

<u>The details of verification are as under:</u>

1. LESS OUTPUT TAX PAID IN GSTR3B THAN IN GSTR1:

The following is the comparison of tax liability of the tax payer as per GSTR-3B & the tax liability as appearing in GSTR-1

Description	output tax declared In GSTR1	output tax declared In GSTR3B	less output tax paid in GSTR3B than in GSTR1
less SGST output tax paid in GSTR3B than in GSTR1	8766251	8741471	24780
less CGST output tax paid in GSTR3B than in GSTR1	8766251	8741471	24780

The above less paid output tax of Rs 24,780 of SGST and Rs 24,780 of CGST is proposed to be payable by the dealer.

2.TAX RPOPOSED ON CREDIT NOTES TURNOVER IN P&L COPY:

During the course of verification the information submitted by the dealer, it appeared that there is a credit notes turnover of Rs 11,35,399 on which exemption was taken. Hence in the absence of proper documentary evidence is proposed to levy tax @ 18% which is discussed as under.

Description	turnover	Proposed SGST TAX	Proposed CGST TAX	Total Tax Proposed
credit notes	1135399	102185	102185	204370
TOTAL				

3.TAX RPOPOSED ON EXEMPTED SUPPLY TURNOVER IN GSTR 9:

During the course of verification the information submitted by the dealer, it appeared that there is a turnover of Rs 2,66,403 IN annual return GSTR 9 FY 2018-19 on which exemption was taken. Hence in the absence of proper documentary evidence is proposed to levy tax @ 18% which is discussed as under.

Description	turnover	Proposed SGST TAX	Proposed CGST TAX	Total Tax Proposed
Exempted Supply	266403	23976	23976	47952
TOTAL				

4.TAX RPOPOSED ON Non-GST supply TURNOVER IN GSTR 9:

During the course of verification the information submitted by the dealer, it appeared that there is a turnover of Rs 2,76,56,125 in annual return GSTR 9 FY 2018-19 pertaining to non- GST supply on which exemption was taken. Hence in the absence of proper documentary evidence is proposed to levy tax @ 18% which is discussed as under.

Description	turnover	Proposed SGST TAX	Proposed CGST TAX	Total Tax Proposed
non- GST supply	27656125	2489051	2489051	4978102
TOTAL				

Therefore, it is proposed to assess M/s. . SUMMIT HOUSING LLP (SUMMIT SALES LLP)GSTIN 36ACQFS2044C1Z7 for year April 2018 to March 2019 for the net tax proposed to be payable indicated above under Section 73 of the SGST/CGST Act :

Particulars	SGST	CGST	Total
Tax proposed to be payable	2639992	2639992	**5279984**

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. - ZD360124031598E **Date - 25-01-2024**

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 : APR 2018 - MAR 2019 **F.Y.- 2018-2019**

Act/ Rules Provisions - NA

Section / sub-section under which SCN is being issued - 73

Summary of Show Cause Notice

(a) Brief Fact of the Case : Liability under / Ineligible ITC / GSTR 1 / GSTR 2A / GSTR 3B /

(b) Grounds : Under the section 73 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	APR 2018	MAR 2019	CGST	NA	26,39,992.00	0.00	0.00	0.00	0.00	26,39,992.00
2	0	0.00	APR	MAR	SGST	NA	26,39,992.	0.00	0.00	0.00	0.00	26,39,992.00

			2018	2019			00					
Total							52,79,984.00	0.00	0.00	0.00	0.00	52,79,984.00

Show Cause Notice is attached.

Supporting documents attached by officer:

DRC 01 (7).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	08-02-2024
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