

GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

Attachment to Show Cause Notice & Form GST DRC-01 under Sec. 73 of GST Act, 2017

DATE : 23-05-2024

DIN	RCM/36AAATM5488Q2ZO/2019-20
Office details : Designation of the Assessing Officer Unit Division	ASSISTANT COMMISSIONER (ST) M.G.ROAD-S.D.ROAD CIRCLE BEGUMPET DIVISION
Details of the Tax Payer Name GSTIN	M/s. M.C.MODI EDUCATIONAL TRUST 36AAATM5488Q2ZO
Financial year	2019-20

You have filed returns in GSTR-3B for the financial year 2019-20.

On examination of the information furnished in this returns under Reverse Charge heads and other records available in this office it is found that you have not declared your correct tax payable on Reverse charge while filing the monthly returns of GSTR-3B. The summary of under declared tax payable on Reverse charge is as follows:

IGST Rs.0
CGST Rs.9809
SGST Rs.9809
Total Rs.19618

The details of the above tax liability are as follows.

It resolutely appears to be observable inaccuracy (having worthy of brought to tax assessment as per law) on verification of Form GSTR-3B of table 4(A)(2)+4(A) (vs) GSTR-3B of table 3.1 (d) with regards RCM, the taxpayer without payment of taxes under the head of RCM have availed ITC under RCM, which is not permissible under law, hence the same is proposed as payable on the hands of the taxpayer the details are as under :

ACT	ITC claimed on inward RCM supplies in GSTR-3B [(as per table 4(A)(2)+4(A)(3)]	Reverse Charge liability declared in GSTR-3B [(as per table 3.1(d)]	Short(-)/Excess (+) in ITC (ITC claimed - Liability declared)
IGST	0	0	0
CGST	9809	0	9809
SGST	9809	0	9809
Total	19618	0	19618

Therefore it is proposed to assess the registered tax payer for the net tax payable indicated above under Section 73 of the SGST/CGST Act. The registered tax payer may therefore pay the **tax along with applicable interest @ 18% p.a and penalty at a rate of 10% of the tax due or Rs.10,000.00 penalty whichever is higher in DRC-03.** However, if the registered tax payer is not agreeing with the proposals in this notice they may file their written objections in DRC-06 within (15) days from the date of receipt of this notice.

(Digitally signed in DRC-01 of GSTN)

B. UPENDER REDDY
Assistant Commissioner (ST),
M.G. Road-S.D. Road Circle,
Begumpet Division, Hyderabad.

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

Reference No. - ZD360524043868Z

Date - 23-05-2024

To

GSTIN/ID: 36AAATM5488Q2ZO
Name: M.C.MODI EDUCATIONAL TRUST
Address : 5-4-187/3 and 4, SOHAM MANSION, 2ND FLOOR, M.G ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

Tax Period : APR 2019 - MAR 2020

F.Y.- 2019-2020

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 : Wrong claimed of ITC under RCM

(b) Grounds : VARIATIONS IN RCM

(c) Tax and other dues :

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 2019	MAR 2020	CGST	NA	9,809.00	0.00	0.00	0.00	0.00	9,809.00
2	0	0.00	APR	MAR	SGST	NA	9,809.00	0.00	0.00	0.00	0.00	9,809.00

