

# Form GST DRC-06

[See rule 142(4)]

## Reply to the Show Cause Notice

ARN: ZD3608241077092

Date: 26/08/2024

|                                 |                                         |                             |  |
|---------------------------------|-----------------------------------------|-----------------------------|--|
| 1. GSTIN                        | 36AAATM5488Q2ZO                         |                             |  |
| 2. Name                         | M.C.MODI EDUCATIONAL TRUST              |                             |  |
| 3. Details of Show Cause Notice | Reference No.<br>ZD360524043868Z        | Date of issue<br>23/05/2024 |  |
| 4. Financial Year               | 2019-2020                               |                             |  |
| 5. Reply                        | Reply in Form DRC-06 are attached.      |                             |  |
| 6. Documents uploaded           | DRC-06.pdf                              |                             |  |
| 7. Option for personal hearing  | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> 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: Trustee  
Date: 26/08/2024

**FORM GST DRC – 06***[See rule 142(4)]***Reply to the Show Cause Notice**

|                                              |                            |                              |
|----------------------------------------------|----------------------------|------------------------------|
| 1. GSTIN                                     | 36AAATM5488Q2ZO            |                              |
| 2. Name                                      | M.C.Modi Educational Trust |                              |
| 3. Details of Show Cause Notice              | ZD360524043868Z            | Date of issue:<br>23-05-2024 |
| 4. Financial Year                            | 2019-20                    |                              |
| 5. Reply                                     |                            |                              |
| Given as Annexure A                          |                            |                              |
| 6. Documents uploaded<br>I. Reply to Notice. |                            |                              |
| 7. Option for personal hearing               | Yes- Required              | No <input type="checkbox"/>  |

**8. Verification –**

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

M.C.Modi Educational Trust

Authorised Signatory

**Reply to the Notice:**

M.C.Modi Educational Trust (hereinafter referred as “noticee”) is engaged in renting of commercial property. They are registered with goods and services tax department vide GSTIN NO: 36AAATM5488Q2ZO. Noticee herein makes the below submissions.

**Submissions**

9. Noticee submits that they deny all the allegations made in Show Cause Notice (SCN) as they are not factually/legally correct.

10. Noticee submits that the provisions (including Rules, Notifications & Circulars issued thereunder) of both the CGST Act, 2017 and the Telangana GST Act, 2017 are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act, 2017 would also mean a reference to the same provision under the TGST Act, 2017. Similarly, the provisions of CGST Act, 2017 are adopted by IGST Act, 2017 thereby the reference to CGST provisions be considered for IGST purpose also, wherever arises.

11. Noticee submits that the allegation made by the Show cause Notice dated 31-05-2024 is :

| Para No. | Description                    | Amount        |
|----------|--------------------------------|---------------|
| 1        | Short payment of RCM liability | Rs. 19,618 /- |
|          | Total                          | Rs. 19,618 /- |

**Para 1. Short payment of RCM liability.**

12. This para points out that the noticee has short paid the RCM liability.

| 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                                                           |
| <b>Total</b> | <b>19618</b>                                                                   | <b>0</b>                                                            | <b>19618</b>                                                   |

13. In this regard, it is submitted that noticee has inadvertently claimed such ITC under Table 4(A)(3) “Inward supplies liable to reverse charge (other than 1 & 2 above)” instead of claiming such credit in Table 4 (A)(5) All other ITC. Such clerical error is resulting in such difference in ITC claimed on RCM basis and RCM liability discharged in GST return.
14. In support of such submission, extract of tax liability and input comparison report is provided hereunder.

**Table 1 Comparative summary of ITC claimed GSTR 3B V. ITC available in GSTR 2A**

| Tax Period   | ITC claimed in GSTR-3B during the month [as per table 4A(4)+4A(5)-4B(1)-4B(2)] * |            | ITC auto-drafted in GSTR-2A during the month [as per PART-A, PART-B](Excluding RCM supplies) |               | Shortfall (-) /Excess (+) in ITC (GSTR-3B - GSTR-2A) |                |
|--------------|----------------------------------------------------------------------------------|------------|----------------------------------------------------------------------------------------------|---------------|------------------------------------------------------|----------------|
|              | CGST                                                                             | SGST/UTGST | CGST                                                                                         | SGST/UTGST    | CGST                                                 | SGST/UTGST     |
| Apr-19       | -                                                                                | -          |                                                                                              |               | -                                                    | -              |
| May-19       | -                                                                                | -          |                                                                                              |               | -                                                    | -              |
| Jun-19       | -                                                                                | -          | 4,050                                                                                        | 4,050         | -4,050                                               | -4,050         |
| Jul-19       | -                                                                                | -          |                                                                                              |               | -                                                    | -              |
| Aug-19       | -                                                                                | -          |                                                                                              |               | -                                                    | -              |
| Sep-19       | -                                                                                | -          | 124                                                                                          | 124           | -124                                                 | -124           |
| Oct-19       | -                                                                                | -          | 1,197                                                                                        | 1,197         | -1,197                                               | -1,197         |
| Nov-19       | -                                                                                | -          | 4,199                                                                                        | 4,199         | -4,199                                               | -4,199         |
| Dec-19       | -                                                                                | -          | 5,902                                                                                        | 5,902         | -5,902                                               | -5,902         |
| Jan-20       | -                                                                                | -          | 4,172                                                                                        | 4,172         | -4,172                                               | -4,172         |
| Feb-20       | -                                                                                | -          | 26                                                                                           | 26            | -26                                                  | -26            |
| Mar-20       | -                                                                                | -          |                                                                                              |               | -                                                    | -              |
| <b>Total</b> | -                                                                                | -          | <b>19,670</b>                                                                                | <b>19,670</b> | <b>-19,670</b>                                       | <b>-19,670</b> |

**Table 2 Comparative summary of RCM liability declared and ITC against RCM claimed.**

| Tax Period   | 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)] |            | Shortfall (-)/ Excess (+) in ITC (ITC claimed - Liability declared) |              |
|--------------|--------------------------------------------------------------------------------|--------------|--------------------------------------------------------------------|------------|---------------------------------------------------------------------|--------------|
|              | CGST                                                                           | SGST/UTGST   | CGST                                                               | SGST/UTGST | CGST                                                                | SGST/UTGST   |
| Apr-19       | -                                                                              | -            | -                                                                  | -          | -                                                                   | -            |
| May-19       | -                                                                              | -            | -                                                                  | -          | -                                                                   | -            |
| Jun-19       | -                                                                              | -            | -                                                                  | -          | -                                                                   | -            |
| Jul-19       | -                                                                              | -            | -                                                                  | -          | -                                                                   | -            |
| Aug-19       | -                                                                              | -            | -                                                                  | -          | -                                                                   | -            |
| Sep-19       | -                                                                              | -            | -                                                                  | -          | -                                                                   | -            |
| Oct-19       | -                                                                              | -            | -                                                                  | -          | -                                                                   | -            |
| Nov-19       | -                                                                              | -            | -                                                                  | -          | -                                                                   | -            |
| Dec-19       | -                                                                              | -            | -                                                                  | -          | -                                                                   | -            |
| Jan-20       | -                                                                              | -            | -                                                                  | -          | -                                                                   | -            |
| Feb-20       | -                                                                              | -            | -                                                                  | -          | -                                                                   | -            |
| Mar-20       | 9,809                                                                          | 9,809        | -                                                                  | -          | 9,809                                                               | 9,809        |
| <b>Total</b> | <b>9,809</b>                                                                   | <b>9,809</b> | <b>-</b>                                                           | <b>-</b>   | <b>9,809</b>                                                        | <b>9,809</b> |

15. On examination of the Tabl1 and Table 2 given above it can be clearly establish that the reason for such difference in RCM liability is due to clerical error committed in claiming eligible ITC.
16. Noticee has discharged all his liability as pointed out under this notice. It is therefore requested to all further proceedings in this regard.
17. The noticee reserves the right to add, to withdraw, to correct, to change, to delete, to modify any submissions at the time of Personal Hearing in the Principal of Natural Justice.

M.C.Modi Educational Trust

Authorised Signatory