GOVERNMENT OF TELANGANA
COMMERCIAL TAX DEPARTMENT

Attachment to Show Cause Notice in Form DRC-01

DIN	GST/36AADCM5906D2ZO/21
Office details Designation of the assessing officer Unit Division	ASSISTANT COMMISSIONER (ST) M.G.ROAD-S.D.ROAD BEGUMPET
Details of the Tax payer Name Legal Name GSTIN	Modi Housing Private Limited Modi Housing Private Limited 36AADCM5906D2ZO
Financial Year	2020-21

You have filed annual return in GSTR-09 for the financial year 2020-21.

On examination of the information furnished in this return under various heads and also the information furnished in TRAN-1, GSTR-01, GSTR-2A, GSTR-3B, EWB and other records available in this office it is found that you have not declared your correct tax liability while filing the annual returns of GSTR-09. The summary of under declared tax is as follows:

SGST Rs.**183002.49**
CGST Rs.**183002.49**
Total Rs.**366004.98**

The details of the above tax liability are as follows:

1. **Excess claim of ITC:**

• ITC to be reversed on non-business transactions & exempt supplies

Under Sec 17(1) & (2) where the goods or services or both are used by the registered person partly for the purpose of business, partly for other purposes or partly used for effecting exempt supply and partly for taxable supply then the amount of credit shall be restricted to so much of the input tax as is attributable to the taxable supplies in the course of business. Therefore the taxable person needs to make an apportionment of available input tax credit under Rule 42 & 43 to arrive at the eligible ITC.

However as seen from the GSTR-09 return filed it is evident that you have not made such apportionment resulting in excess claim of ITC than you are eligible. The details of the working are as under:

S.No	Issue	Table no. in GSTR-09	Value of outward supply	SGST	CGST	Total
1	2	3	4	5	6	7
1	Total supplies	5N+10-11	153233749.00	-	-	-
2	Exempt supplies	5C + 5D + 5E + 5F or {Sum of 3.1 (c) +3. 1(e) of GSTR 3B of all months in FY } which ever is higher.	152308421.000	-	-	-
3	Proportion of common ITC which has to be reversed to the extent of exempt supply (2/1 above)		0.993961	-	-	-
4	Common input tax credit	6O+13	-	151085.95	151085.95	302171.90
5	ITC to be reversed	{S.No.4 (x) S. No.2}/S.No.1	-	150173.54	150173.54	300347.08
6	ITC reversed	{7C+7D+7F+ 7G} or {Sum of 4B(1) of GSTR 3B of all months in FY } which ever is higher.	-	0.000	0.000	0.000
7	Difference/Excess ITC claimed	S.No.5 (-) S. No.6	-	150173.54	150173.54	300347.08

Therefore the excess ITC claimed is proposed to be recovered.

• **Under declaration of Ineligible ITC:**

Under Sec 17(5) of the SGST Act, 2017 input tax credit shall not be available in respect of the list of commodities & services mentioned therein subject to certain conditions.

It is seen from GSTR-09 and other information that they have claimed ITC on these commodities and therefore the ITC claimed on these commodities or services is proposed to be recovered.

S.No	Commodity/Service	HSN code	Table no. in GSTR-09	SGST	CGST	Total
1	2	3	4	5	6	7
1	Works contractors	9954;		121492.40	121492.40	242984.80
A	Total ineligible ITC u/s 17(5)	-		121492.40	121492.40	242984.80
B	Ineligible ITC declared	-	7E or {Sum of 4D(1) of GSTR 3B of all months in FY } which ever is higher	0.00	0.00	0.00
C	Difference/excess ITC claimed	-		32828.95	32828.95	65657.90

Summary :

The total tax payable on account of these deficiencies after giving credit to the payments made in cash and ITC adjusted is arrived as follows:

S.No	Issue	SGST	CGST	Total
1	2	3	4	5
1	Total tax due in (1) above	183002.49	183002.49	366004.98

(The detailed workings of the above in tabular form are attached as Annexure-B)

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 interest 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. A draft standard format is also attached for filing your response along with your detailed reply.

Details of Ineligible ITC 17 (5) Date: 28-05-2022								Rs in Rupees
GSTIN : 36AADCM5906D2ZO **Name : Modi Housing Private Limited FY : 2020-21**								
S.No.	**Seller Name**	**Seller GSTIN**	**Commodity / Service**	**HSN code**	**Month**	**R1 to this dealer**		
						SGST	**CGST**	**Total**
1	**2**	**3**	**4**	**5**	**6**	**7a**	**7b**	**7c**
1	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Jul, 2020	9504.00	9504.00	19008.00
2	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Aug, 2020	6336.00	6336.00	12672.00
3	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Oct, 2020	3168.00	3168.00	6336.00
4	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Nov, 2020	3168.00	3168.00	6336.00
5	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Jan, 2021	70822.08	70822.08	141644.16
6	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Feb, 2021	8372.16	8372.16	16744.32
7	Aedis Developers LLP	36ABPFA0002Q1ZD	Works contractors	9954;	Mar, 2021	11750.00	11750.00	23500.00
8	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Mar, 2021	8372.16	8372.16	16744.32
	Total					121492.40	121492.40	242984.80

Note:

SGST Ineligible ITC = Total SGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 7E SGST of GSTR09

= 121492.40 - 0.00

= 32828.95

CGST Ineligible ITC = Total CGST ineligible ITC u/s 17(5) from R1 to this dealer - 7E CGST of GSTR09

= 121492.40 - 0.00

= 32828.95

Office of Assistant Commissioner

Jurisdiction: M.G.ROAD - S.D.ROAD:Begumpet:Telangana
State/UT: Telangana

Reference No : ZD360522023126T **Date: 31/05/2022**

To

GSTIN/ID: 36AADCM5906D2ZO
Name: Modi Housing Private Limited
Address : 5 4 187 3 and 4, 2nd floor, Soham Mansion, M G Road, Secunderabad, Hyderabad, Telangana, 500003

Tax Period : APR 2020 - MAR 2021 **F.Y. 2020-2021**

ARN- NA **Date- NA**
(Voluntary payment intimation details, if applicable)

Act/ Rules Provisions :
Under the Provisions of GST Act and Rules 2017

Show Cause Notice under section 73

It has come to my notice that tax due has not been paid or short paid or refund has been released erroneously or input tax credit has been wrongly availed or utilized by you or the amount paid by you through the above referred application for intimation of voluntary payment for the reasons and other details mentioned in annexure for the aforesaid tax period

Therefore, you are directed to furnish a reply along with supporting documents as evidence in support of your claim by the date mentioned in table below.

Notice

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

Please note that besides tax, you are also liable to pay interest and penalty in accordance with the provisions of the Act.

If you make payment of tax stated above along with up to date interest within 30 days of the issue of this notice with applicable penalty then proceeding may be deemed to have been concluded.

Details of personal hearing etc.

Sr. No.	Description	Particulars
1	Section under which show cause notice/ statement is issued	73
2	Date by which reply has to be submitted	15/06/2022
3	Date of personal hearing	07/06/2022
4	Time of personal hearing	13:30
5	Venue where personal hearing will be held	O/o. AC(ST), M.G.Road-S.D.Road Circle, F lat No. 409, 410, Pavani Prestige, Ameer pet, Hyderabad.

Demand Details-

(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

Notice

1	0	0.00	APR 2020	MAR 2021	CGST	NA	1,83,002.49	0.00	0.00	0.00	0.00	1,83,002.49
2	0	0.00	APR 2020	MAR 2021	SGST	NA	1,83,002.49	0.00	0.00	0.00	0.00	1,83,002.49
Total							3,66,004.98	0.00	0.00	0.00	0.00	3,66,004.98

Notice

Signature
Name: GUGULOTH VIJAYA LAKSHMI
Designation: Assistant Commissioner
Jurisdiction: M.G.ROAD - S.D.ROAD:Begumpet:Telangana

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

Reference No. - ZD360522023126T **Date - 31/05/2022**

To

GSTIN/ID: 36AADCM5906D2ZO
Name: Modi Housing Private Limited
Address : 5 4 187 3 and 4, 2nd floor, Soham Mansion, M G Road, Secunderabad, Hyderabad, Telangana, 500003

Tax Period : APR 2020 - MAR 2021 **F.Y.- 2020-2021**

SCN Reference No. ZD360522023126T **Date 31/05/2022**

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

Act/ Rules Provisions :
Under the Provisions of GST Act and Rules 2017

Summary of Show Cause Notice

(a) Brief Fact of the Case : Liability under GSTR 9 / Ineligible ITC / GSTR 1 / GSTR 2A

(b) Grounds : Under the Provisions 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								

Notice

1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2020	MAR 2021	CGST	NA	1,83,002.49	0.00	0.00	0.00	0.00	1,83,002.49
2	0	0.00	APR 2020	MAR 2021	SGST	NA	1,83,002.49	0.00	0.00	0.00	0.00	1,83,002.49
Total							3,66,004.98	0.00	0.00	0.00	0.00	3,66,004.98

Signature
Name: GUGULOTH VIJAYA LAKSHMI
Designation: Assistant Commissioner
Jurisdiction: M.G.ROAD - S.D.ROAD:Begumpet:Telangana

Notice