

GOVERNMENT OF TELANGANA
COMMERCIAL TAX DEPARTMENT

Attachment to ASMT - 10

DIN	GST/36AADCM5906D2ZO/22
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	2021-22

Take notice that you have not filed annual return in GSTR-09 for the financial year 2021-22.

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

SGST Rs.**1279821.27**
CGST Rs.**1279821.27**
Total Rs.**2559642.54**

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-3B 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-3B	Value of outward supply	SGST	CGST	Total
1	2	3	4	5	6	7
1	Total supplies	3.1-3.1(D)	82572118.00	-	-	-
2	Exempt supplies	3.1(c)+3.1(e)	77062156.00	-	-	-
3	Proportion of common ITC which has to be reversed to the extent of exempt supply (2/1 above)		0.933270	-	-	-
4	Common input tax credit	4A+Tran 1+ Tran 2	-	789446.00	789446.00	1578892.00
5	ITC to be reversed	[S.No.2]/[S. No.1]X[S.No. 4]	-	736766.27	736766.27	1473532.54
6	ITC reversed as per GSTR-3B	4B(1)	-	0.00	0.00	0.00
7	Difference/Excess ITC claimed	S.No.5 (-) S. No.6	-	736766.27	736766.27	1473532.54

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-3B 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-3B	SGST	CGST	Total
1	2	3	4	5	6	7
1	Iron & Steel	7214;7227; 7228		411141.75	411141.75	822283.50
2	Works contractors	9954;		264084.16	264084.16	528168.32
3	Motor Vehicles	8702; 8703; 8711;		172769.34	172769.34	345538.68
4	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;		42457.08	42457.08	84914.16
5	RMC	38245010		27045.74	27045.74	54091.48
A	Total ineligible ITC u/s 17(5)	-		917498.07	917498.07	1834996.14
B	Ineligible ITC declared in GSTR-3B	-	4D.(1)	0.000	0.000	0.000
C	Difference/excess ITC claimed	-		543055.00	543055.00	1086110.00

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	1279821.27	1279821.27	2559642.54

(The detailed workings of the above in tabular form are attached as Annexures)

Therefore it is proposed to assess the registered tax payer for the net tax payable indicated above under Section 61 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 ASMT-11 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.

ASSISTANT COMMISSIONER (ST)

To download response pdf [Click Here](#)

ITC to be reversed on non-business transactions & exempt supplies					Date: 07-06-2022		Rs in Rupees		
GSTIN : 36AADCM5906D2ZO		Name : Modi Housing Private Limited		FY : 2021-22					
S.No.	Month	Total supplies	Exempt supplies	Common input tax credit			ITC reversed as per GSTR-3B		
				SGST	CGST	Total	SGST	CGST	Total
1	2	3	4	5a	5b	5c	6a	6b	6c
1	Apr, 2021	6385298.00	6385298.00	205519.00	205519.00	411038.00	0.00	0.00	0.00
2	May, 2021	5744231.00	5644231.00	40872.00	40872.00	81744.00	0.00	0.00	0.00
3	Jun, 2021	10510334.00	5760372.00	487050.00	487050.00	974100.00	0.00	0.00	0.00
4	Jul, 2021	8341303.00	8219303.00	2160.00	2160.00	4320.00	0.00	0.00	0.00
5	Aug, 2021	4977935.00	4977935.00	66.00	66.00	132.00	0.00	0.00	0.00
6	Sep, 2021	9091541.00	8651541.00	977.00	977.00	1954.00	0.00	0.00	0.00
7	Oct, 2021	6688854.00	6590854.00	450.00	450.00	900.00	0.00	0.00	0.00
8	Nov, 2021	17602936.00	17602936.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Dec, 2021	13229686.00	13229686.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Jan, 2022	0.00	0.00	52352.00	52352.00	104704.00	0.00	0.00	0.00
	Total	82572118.00	77062156.00	789446.00	789446.00	1578892.00	0.00	0.00	0.00

Note:

Common SGST ITC = Common input tax credit from 4A + Tran 1 + Tran 2 = 789446.00 + 0.00 + 0.00 = 789446.00

SGST Tax = SGST ITC to be reversed {Exempt Supplies / Total Supplies X Common SGST ITC } - SGST ITC reversed as per GSTR-3B

= 736766.27 - 0.00

= 736766.27

Common CGST ITC = Common input tax credit from 4A + Tran 1 + Tran 2 = 789446.00 + 0.00 + 0.00 = 789446.00

CGST Tax = CGST ITC to be reversed {Exempt Supplies / Total Supplies X Common CGST ITC } - CGST ITC reversed as per GSTR-3B

= 736766.27 - 0.00

= 736766.27

Details of Ineligible ITC 17 (5)					Date: 07-06-2022	Rs in Rupees		
GSTIN : 36AADCM5906D2ZO								
Name : Modi Housing Private Limited			FY : 2021-22					
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	M/S VASANT ENTERPRISES	36AAIFV6997M1Z1	Iron & Steel	7214;7227;7228	Apr, 2021	186144.00	186144.00	372288.00
2	SUMMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	Apr, 2021	6780.51	6780.51	13561.02
3	M/S VASANT ENTERPRISES	36AAIFV6997M1Z1	Iron & Steel	7214;7227;7228	May, 2021	28147.00	28147.00	56294.00
4	SUMMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	May, 2021	13684.44	13684.44	27368.88
5	SUMMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	Jun, 2021	13318.74	13318.74	26637.48
6	SRI PARAMESHWARA ENGINEERING SOLUTIONS PRIVATE LIMITED	36AAYCS2123D1ZB	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Jun, 2021	562.50	562.50	1125.00
7	SUMMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	Jul, 2021	37910.12	37910.12	75820.24
8	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Aug, 2021	41860.80	41860.80	83721.60
9	SRI ARIHANT STEELS	36ADZPG3609B1ZK	Iron & Steel	7214;7227;7228	Aug, 2021	24391.80	24391.80	48783.60
10	PREMIER ENGINEERING CORPORATION	36AACFP6807A1ZL	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Aug, 2021	3499.20	3499.20	6998.40
11	SUMMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	Aug, 2021	3051.30	3051.30	6102.60
12	SHUBHAM ENTERPRISES	36AMRPG2711M1ZT	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Aug, 2021	1053.00	1053.00	2106.00
13	SRI PARAMESHWARA ENGINEERING SOLUTIONS PRIVATE LIMITED	36AAYCS2123D1ZB	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Aug, 2021	592.20	592.20	1184.40
14	MODY AUTO INDIA PRIVATE LIMITED	36AAHCM1624J1ZH	Motor Vehicles	8702; 8703;8711;	Sep, 2021	168955.86	168955.86	337911.72
15	AKASH STEELS	36AAEFA2074L1ZG	Iron & Steel	7214;7227;7228	Sep, 2021	16188.98	16188.98	32377.96
16	SUMMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	Sep, 2021	16040.18	16040.18	32080.36
17	SRI PARAMESHWARA ENGINEERING SOLUTIONS PRIVATE LIMITED	36AAYCS2123D1ZB	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Sep, 2021	337.50	337.50	675.00
18	SRI ARIHANT STEELS	36ADZPG3609B1ZK	Iron & Steel	7214;7227;7228	Oct, 2021	37344.15	37344.15	74688.30
19	HI-TECH INFRA PROJECTS	36AALFH6114K1Z7	RMC	38245010	Oct, 2021	8626.26	8626.26	17252.52
20	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Oct, 2021	8372.16	8372.16	16744.32
21	MODY AUTO INDIA PRIVATE LIMITED	36AAHCM1624J1ZH	Motor Vehicles	8702; 8703;8711;	Oct, 2021	3813.48	3813.48	7626.96
22	SUMMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	Oct, 2021	612.00	612.00	1224.00
23	SUMMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	Nov, 2021	24758.64	24758.64	49517.28
24	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Nov, 2021	8372.16	8372.16	16744.32
25	SRI ARIHANT STEELS	36ADZPG3609B1ZK	Iron & Steel	7214;7227;7228	Nov, 2021	1575.00	1575.00	3150.00

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
26	HI-TECH INFRA PROJECTS	36AALFH6114K1Z7	RMC	38245010	Nov, 2021	1487.29	1487.29	2974.58
27	M/S VASANT ENTERPRISES	36AAIFV6997M1Z1	Iron & Steel	7214;7227;7228	Dec, 2021	47637.45	47637.45	95274.90
28	SUMMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	Dec, 2021	14496.71	14496.71	28993.42
29	PREMIER ENGINEERING CORPORATION	36AACFP6807A1ZL	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Dec, 2021	12324.00	12324.00	24648.00
30	HI-TECH INFRA PROJECTS	36AALFH6114K1Z7	RMC	38245010	Dec, 2021	9877.11	9877.11	19754.22
31	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Dec, 2021	8372.16	8372.16	16744.32
32	PREMIER ENGINEERING CORPORATION	36AACFP6807A1ZL	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Jan, 2022	8490.24	8490.24	16980.48
33	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Jan, 2022	8372.16	8372.16	16744.32
34	HI-TECH INFRA PROJECTS	36AALFH6114K1Z7	RMC	38245010	Jan, 2022	7055.08	7055.08	14110.16
35	SUMMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	Jan, 2022	4156.02	4156.02	8312.04
36	AKASH STEELS	36AAEFA2074L1ZG	Iron & Steel	7214;7227;7228	Feb, 2022	36480.60	36480.60	72961.20
37	SRI ARIHANT STEELS	36ADZPG3609B1ZK	Iron & Steel	7214;7227;7228	Feb, 2022	33232.77	33232.77	66465.54
38	PREMIER ENGINEERING CORPORATION	36AACFP6807A1ZL	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Feb, 2022	15598.44	15598.44	31196.88
39	SUMMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	Feb, 2022	15164.30	15164.30	30328.60
40	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Feb, 2022	8372.16	8372.16	16744.32
41	SUMMIT SALES LLP	36ACQFS2044C1Z7	Works contractors	9954;	Mar, 2022	22017.44	22017.44	44034.88
42	MODI PROPERTIES PRIVATE LIMITED	36AABCM4761E1ZM	Works contractors	9954;	Mar, 2022	8372.16	8372.16	16744.32
	Total					917498.07	917498.07	1834996.14

Note:

SGST Ineligible ITC = Lower of {(Total SGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 4D(1) SGST of GSTR-3B) or Sum of 4C of all months GSTR 3B in FY}

= Lower of 917498.07 - 0.000 or 543055.00

= 543055.00

CGST Ineligible ITC = Lower of {(Total CGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 4D(1) CGST of GSTR-3B) or Sum of 4C of all months GSTR 3B in FY}

= Lower of 917498.07 - 0.000 or 543055.00

= 543055.00

GST ASMT - 10
[See rule 99(1)]

Reference No.: ZD3606220364220

Date: 07/06/2022

To

GSTIN: 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 2021 - MAR 2022

F.Y.: 2021-2022

Type of Return: GSTR-3B

Notice for intimating discrepancies in the return after scrutiny

This is to inform that during scrutiny of the return for the tax period referred to above, discrepancies noticed have been mentioned in the attached annexure..

You are hereby directed to explain the reasons for the aforesaid discrepancies by the date mentioned in the table below.

If no explanation is received by the said date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against you without making any further reference to you in this regard.

Sr. No.	Description	Particulars
1	Section under which notice is issued	73
2	Date by which reply has to be submitted	21/06/2022
3	Date of personal hearing	NA
4	Time of personal hearing	NA
5	Venue where personal hearing will be held	NA

Signature

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