

Form GST DRC-06

[See rule 142(4)]

Reply to the Show Cause Notice

ARN: ZD360325040531R

Date: 21/03/2025

1. GSTIN	36ABCFM6774G2ZZ		
2. Name	MODI REALTY (MIRYALAGUDA) LLP		
3. Details of Show Cause Notice	Reference No. ZD361124013289K	Date of issue 13/11/2024	
4. Financial Year	2021-2022		
5. Reply	Dear sir, With respect to the show cause notice issued vide above reference number, we are herewith submitting the reply in form GST DRC-06 along with the annexures as specified in the reply. kindly consider the same and drop further proceedings in this regard		
6. Documents uploaded	Modi miryalaguda _TS_21-22_SCN_SK_LK.pdf ANNEXURE I.pdf ANNEXURE II.pdf ANNEXURE III.pdf		
7. Option for personal hearing	☐ Yes	☒ 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: Designated
Partner
Date: 21/03/2025



H N A & Co LLP
Chartered Accountants

(Formerly known as Hiregange & Associates LLP)

Date: 18.03.2025

To

**The Assistant Commissioner Of State Tax,
Begumpet Divison, M.G Road – S.D Road, 4th Floor,
Pavani Prestige, Above R.S. Brothers, Ameerpet,
Hyderabad, Telangana.**

Dear Sir,

Sub: Filing of Reply to Show Cause Notice in Form GST DRC – 06.

Ref: SCN vide Ref No. ZD361124013289K dated 13-11-2024 issued to M/s Modi Realty (Miryalaguda) LLP bearing GSTN: 36ABCFM6774G2ZZ

1. We have been authorized by M/s Modi Realty (Miryalaguda) LLP bearing GSTN: 36ABCFM6774G2ZZ to submit the SCN reply to the above-referred SCN and represent before your good office and to do necessary correspondence in the above-referred matter. A copy of the authorization is attached to the Reply.
2. In this regard, we are herewith submitting the SCN reply along with the authorization letter and other annexures referred to in the reply.

We shall be glad to provide any other information in this regard. Kindly acknowledge the receipt of the reply and post the hearing at the earliest.

Thanking You,

Yours faithfully,

For M/s. H N A & Co. LLP.
Chartered Accountants

LAKSHMAN
KUMAR KADALI

Digitally signed by
LAKSHMAN KUMAR KADALI
Date: 2025.03.21 12:22:12
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FORM GST DRC - 06*[See rule 142(4)]***Reply to the Show Cause Notice**

1. GSTIN	36ABCFM6774G2ZZ	
2.Name	M/s. Modi Realty (Miyalaguda) LLP	
3.Details of Show Cause Notice	Ref. No. ZD361124013289K and SCN ARN AD3604240088518	Date of issue: 13-11-2024
4.Financial Year	April 2021 - March 2022	
5.Reply	Given as Annexure A	
6.Documents uploaded	a. Annexure-A	
7.Option for personal hearing	Yes- Required	☐ No

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.



Signature of Authorized Signatory

ANNEXURE A:

FACTS OF THE CASE:

- A. M/s. Modi Realty (Miryalaguda) LLP (hereinafter referred as "Noticee") located at 5-4-187/3 and 4, Soham Mansion, 2nd Floor, M.G. Road, Secunderabad, Ranga Reddy, Telangana 500003 is inter alia engaged in the provision of taxable services viz. Works Contract and are registered with Goods and Services Tax department vide GSTIN No: 36ABCFM6774G2ZZ.
- B. Noticee is regularly discharging GST liability on such supply of services and filing periodical returns. Noticee has filed GSTR-09 for the period April 2021 – March 2022.
- C. Noticee received the ADT-01 vide Ref No: ZD360424037386B dated 20.04.2024. Accordingly, the required information was submitted at the good office of the Ld. Adjudicating office. (Copy of ADT-01 dated 20.04.2024 is enclosed as **Annexure-II**).
- D. Subsequently, Noticee is in receipt of the Show Cause Notice issued under section 73 vide ref. no. Ref. No. ZD361124013289K and SCN ARN AD3604240088518 dated 13.11.2024 for the period April 2020 – March 2021 proposing to total demand amount of Rs. 1,57,85,956/- which includes amounts of Tax Rs 1,01,55,714/-, Interest Rs 45,70,070/-, Penalty Rs 10,15,572 /- & Fees Rs 44,600/- (CGST Demand of Rs 78,92,978 /- which includes amounts of Tax Rs 50,77,857/-, Interest Rs 22,85,035, Penalty Rs 5,07,786/- & Fees Rs 22,300/- and SGST Demand of Rs.78,92,978/- which includes amounts of Tax Rs 50,77,857/-, Interest Rs 22,85,035, Penalty Rs 5,07,786/- & Fees Rs 22,300/-) along with interest u/s 50 and penalty u/s 73 of the CGST Act, 2017. (Copy of Show Cause Notice is enclosed as **Annexure-I**).
- E. In response to the above notice, Noticee is herewith making the following submissions



Submissions:

1. Noticee submits that they deny all the allegations made in as they are not factually/legally correct.
2. Noticee submits that the provisions (including Rules, Notifications and 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 Telangana GST 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.

Assuming but not admitting that the SCN is valid, various issues raised in the SCN are dealt with below.

3. Noticee submits that the impugned notice has proposed demand under following heads:

S.No.	Particulars	CGST	SGST	Total
1	Proposed to disallow excess input tax compared to Table 8(A) of GSTR-9 and GSTR-3B & GSTR-9	18,10,851	18,10,851	36,21,702
2	Exempted Turnover reported Rs 31569561 and proposed to tax in the absence of documentary evidences	28,41,260	28,41,260	56,82,520
3	Credit Notes Turnover Reported Rs 1385802 Proposed to Tax in absence of documentary evidences	1,24,722	1,24,722	2,49,444
4	Short Reported Output Turnover Rs. 3344703 Proposed to Tax @ 18%	3,01,023	3,01,023	6,02,046
5	Total (1+2+3)	50,77,857	50,77,857	1,01,55,713
6	Interest under Section 50 of CGST Act, 2017 @18% per annum	22,85,035	22,85,035	45,70,070
7	Penalty under Section 73 read with Section 122 under CGST Act of 2017	5,07,786	5,07,786	10,15,572
8	Fees for late filing of return required under section 44	22,300	22,300	44,600

	i.e., Annual Return as per section 47(2) of CGST Act, 2017 @ 0.50% of Turnover (CGST 0.25% & SGST 0.25%)			
9	(4+5+6+7+8)	78,92,978	78,92,978	1,57,85,956

In Re: No Excess claim of ITC

4. Noticee submits that the impugned notice has alleged that there is an excess availment of ITC in GSTR-3B when compared to GSTR-Table 8A of GSTR-9 for Rs.5,93,604/- (Rs 2,96,802/- in CGST and Rs.2,96,802/- in SGST).
5. Noticee submits that your good selves have arrived excess ITC claimed by Noticee by considering the auto populated statistical data of ITC as per Table 8 (A) shown in the Annual Return GSTR-9 & 9C filed for the year 2021-22 instead of considering ITC as per updated GSTR-2A for the said period. On consideration of updated GSTR-2A there will not be any excess claimed by the Noticee in GSTR-3B for the said period.
6. In this is regard, Noticee would like to submit that Noticee has not availed any excess ITC. The authority while calculating excess ITC has not considered the ITC reflected in updated GSTR-2A and ITC reversals in GSTR-3B. If the same is considered then in actuality there is short availment of ITC. Noticee hereby submits the reconciliation table for your perusal:

S. no.	Particulars	CGST (Rs)	SGST (Rs)
A	ITC as per updated GSTR-2A	33,16,718	33,16,718
B	Net ITC availed as per GSTR-3B	50,78,147	50,78,147
C	Difference of ITC (A-B)	17,61,428	17,61,428
D	Reversal of wrongly availed ITC through DRC-03 vide Ref. No. ARN :AD3612220129765	3,40,260	0
E	Reversal of ineligible ITC through DRC-03 vide Ref. No. ARN :AD3612220129765	14,949	14,949



F	Reversal of ITC in the April 2022	15,05,419	18,45,679
G	Total ITC reversed	18,60,628	18,60,628
H	Short availment of ITC (C-G)	99,199	99,199

7. From the above table, it can be observed that there is in fact short availment of ITC of Rs 1,98,398/- (CGST Rs 99,199/- and SGST Rs 99,398/-) and there is no excess availment of ITC as alleged in the impugned notice. To evidence the same, Noticee is herewith enclosing the Copy of Updated GSTR-2A and DRC-03 vide Ref.No. ARN :AD3612220129765 dated 29.12.2024 is enclosed as an **Annexure-III & IV**. Hence, the demand to this extent needs to be dropped.
8. Without prejudice to the above, Noticee submits that we are rightly eligible for ITC for the following reasons:
- ITC cannot be denied merely due to non-reflection of invoices in GSTR-2A as all the conditions specified under Section 16 of CGST Act, 2017 have been satisfied.
 - GSTR-2A cannot be taken as a basis to deny the ITC in accordance with Section 41, Section 42, Rule 69 of CGST Rules, 2017.
 - We further submit that Finance Act, 2022 has omitted Section 42, 43 and 43A of the CGST Act, 2017 which deals ITC matching concept. Noticee submits that the substituted Section 38 of the CGST Act, 2017 now states that only the eligible ITC which is available in the GSTR-2B (Auto generated statement) can be availed by the recipient. Now, GSTR-2B has become the main document relied upon by the tax authorities for verification of the accurate ITC claims. Hence, omission of sections 42, 43 and 43A has eliminated the concept of the provisional ITC claim process, matching and reversals.
 - Once the mechanism prescribed under Section 42 to match the provisionally allowed ITC under Section 41 is not in operation and has been omitted by the Finance Act, 2022 the effect of such omission without any saving clause means the above provisions was not in existence or never existed in the statute.
 - The Section 38 read with Rule 60 had prescribed the FORM GSTR 2 which is not made available till 30.09.2022. Notification No. 20 Central Tax dated 10th Nov 2020 has substituted the existing rule to w.e.f. 1.1.2021 meaning



thereby the requirement of Form GSTR 2 necessary in order to due compliance of Section 38. In the absence of the said form, it was not possible for the taxpayer to comply with the same. Further, Form GSTR 2 has been omitted vide Notification No. 19/2 Central Tax dated 28.09.2022 w.e.f. 01.10.2022.

- f. Section 42 clearly mentions the details and procedure of matching, reversal, and reclaim of input tax credit with regard to the inward supply. However, Section 42 and Rule 69 to 71 have been omitted w.e.f. 01.10.2022.
- g. Rule 70 of CGST Rules 2017 which prescribed the final acceptance of input tax credit and communication thereof in Form GST MIS-1 and Rule 71 prescribes the communication and rectification of discrepancy in the claim of input tax credit in form GST MIS-02 and reversal of claim of input tax credit. Further, Rule 70 has been omitted vide Notification No. 19/2022 Central Tax dated 28.09.2022 w.e.f 01.10.2022.
- h. It is submitted that neither the form has been prescribed by the law nor the same has been communicated to the We therefore it is not possible to comply with the condition given in Section 42 read with Rule 69, Rule 70 and 71. Hence, the allegation of the impugned notice is not correct.
- i. We further submit that the fact that there is no requirement to reconcile the invoices reflected in GSTR-2A vs GSTR-3B is also evident from the amendment in Section 16 of CGST Act, 2017 vide Section 100 of Finance Act, 2021. Hence, there is no requirement to reverse any credit in the absence of the legal requirement during the subject period.
- j. The Noticee wish to place reliance on the decision of the Hon'ble Supreme Court Case **UOI V Bharati Airtel Ltd & Ors 2021(11) TMI 109-Supreme Court** wherein it was held that, when the supply of goods and Services becomes taxable the registered person is obliged to maintain agreement, invoices/challans and books of accounts manually/electronically; the registered person is obliged to do self-assessment of ITC and reckon its eligibility to ITC based on books of accounts and invoices maintained by them; the auto populated form GSTR-2A in the common portal is only a facilitator to feed or retrieve such information and need not be the primary source for doing self-assessment; the primary source for self- assessment is in the form of agreements, invoices/ challans which are maintained by the

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assessee manually/electronically. Therefore, the ITC availed on self-assessment on the basis of proper invoices and books of accounts cannot be disallowed based on the mismatch between GSTR-3B and GSTR-2A, as the form GSTR-2A is only a facility provided by the GST portal and does not determine our substantive right to avail ITC, as held by the Hon'ble Supreme Court.

k. The fact of payment or otherwise of the tax by the supplier is neither known to We nor is verifiable by We. Thereby, it can be said that such condition is impossible to perform and it is a known principle that the law does not compel a person to do something which he cannot possibly perform as the legal maxim goes: ***lex non-cogit ad impossibilia***, as was held in the case of:

- *Indian Seamless Steel & Alloys Ltd Vs UOI, 2003 (156) ELT 945 (Bom.)*
- *Hico Enterprises Vs CC, 2005 (189) ELT 135 (T-LB). Affirmed by SC in 2008 (228) ELT 161 (SC)*

Thereby it can be said that the condition, which is not possible to satisfy, need not be satisfied and shall be considered as deemed satisfied.

l. In the same context, we also wish to place reliance on the decision in case of Arise India Limited vs. Commissioner of Trade and Taxes, Delhi - 2018-TIOL-11-SC-VAT and M/s Tarapore and Company Jamshedpur v. State of Jharkhand - 2020-TIOL-93-HC-JHARKHAND-VAT.

m. Section 41 allows the provisional availment and utilization of ITC, there is no violation of section 16(2)(c) of CGST Act 2017

n. The above view is also fortified from press release dated 18.10.2018

o. Even if there is differential ITC availed, if the same is accompanied by a valid tax invoice containing all the particulars specified in Rule 36 of CGST Rules and the payment was also made to the suppliers, the We is rightly eligible for ITC.

p. Noticee submits that under the earlier VAT laws there were provisions similar to Section 16(2) *ibid* which have been held by the Courts as unconstitutional.

q. We wish to rely on recent decisions in case of

- *Suncraft Energy Private Limited Versus The Assistant Commissioner, State Tax, Ballygunge Charge And Others 2023 (8) TMI 174-Calcutta* High court affirmed by Supreme Court in case of *The Assistant*



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Commissioner of State Tax Vs Suncraft Energy Private Limited 2023
(12) TMI 739 – SC order

- Diya Agencies Versus The State Tax Officer, The State Tax Officer, Union Of India, The Central Board Of Indirect Taxes & Customs, The State Of Kerala 2023 (9) TMI 955 - Kerala High Court
- M/S. Gargo Traders V/s The Joint Commissioner, Commercial Taxes (State Tax) & Ors. 2023 (6) TMI 533 - Calcutta High Court
- M/S. Henna Medicals Versus State Tax Officers, Deputy Commissioner (Arrear Recovery) Office Of The Joint Commissioner, State Goods And Service Tax Kannur, Union Of India, Central Board Of Indirect Taxes & Customs, State Of Kerala- 2023 (10) TMI 98 - Kerala High Court
- D.Y. Beathel Enterprises Vs State Tax officer (Data Cell), (Investigation Wing), Tirunelveli 2021(3) TMI 1020-Madras High Court
- Bhagyanagar Copper Pvt Ltd Vs CBIC and Others 2021-TIOL-2143-HC-Telangana-GST
- LGW Industries limited Vs UOI 2021 (12) TMI 834 -Calcutta High Court
- Bharat Aluminium Company Limited Vs UOI & Others 2021 (6) TMI 1052 – Chattishgarh High Court
- Sanchita Kundu & Anr. Vs Assistant Commissioner of State Tax 2022 (5) TMI 786 - Calcutta High Court.

In Re: Exemption claimed on Turnover of Rs 3,15,69,561/- as per provisions of GST Law

9. Noticee submits that the impugned notice has alleged that Noticee has claimed exemption on the output turnover of Rs 3,15,69,561/- in the GSTR-3B / GSTR-09 Returns submitted but failed to file documentary evidence for claim of exempted turnover and hence proposed to tax demand of Rs 56,82,520/- (Rs. 28,41,260/- in CGST and Rs. 28,41,260/- in SGST).
10. In this regard Noticee submits that the exempted turnover of Rs 3,15,69,561/- is related to sale of land and the sample documents related to sale of land are enclosed in **Annexure-V**.
11. Noticee submits that as per Entry 05 of Schedule III of CGST Act, 2017 sale of land and building is neither of supply of goods nor supply of services. Hence, Noticee correctly recorded the sale of land under non-


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GST supply. For the ease of reference, Noticee extracting the entry 05 as below:

5. Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.

12. In view of the above submission the demand of Tax Rs 56,82,520/- along with interest and penalty needs to be dropped.

In Re: No reversal of proportionate ITC in case documentary evidence submitted for claim of exemption of Turnover:

13. Noticee submits that the impugned notice has alleged in the note to Para 2(A) of SCN that proportionate common ITC is to be reversed on non business transactions & exempt turnover supplies under section 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. Hence, Noticee proposed to make apportionment of available ITC under Rule 42 & 43 of CGST Rules to arrive at the eligible ITC as details given below-

Sl. No	Issue	Table no. in GSTR-3B	Value of outward supply	CGST	SGST
1	Total supplies	3.1-3.1(D)	9,38,16,250		
2	Exempt supplies	3.1(c)+3.1(e)	2,49,77,061		
3	Proportion of common ITC which has to be reversed to the extent of exempt supply (2/1 above)		0.266233		
	Common input tax credit	4A+Trans1 + Trans2		50,98,441	50,98,441
	ITC to be reversed	[S.No.2]/ [S. No.1] X [S.No.4]		13,57,373	13,57,373
	ITC reversed	4B(1)		0	0
	Difference/Excess ITC claimed	S.No.5 (-) S.No.6		13,57,373	13,57,373

14. In this regard Noticee submits that the Noticee has not availed ITC on exempted supply since the exempted supply being portion as sale of land value. The


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Noticee further refers to para 5 of Schedule III of CGST Act which states that activity of sale of land is neither supply of goods nor supply of services.

15. In this regard the Noticee submits that the Ld. Authority has arrived the amount of Rs 94,92,808/- (SGST RS 47,46,403/- & CGST RS 47,46,403/-) as common input credit erroneously from the Table 4(A) of GSTR-3B which provides the details of total ITC availed in GSTR-3B.

16. Noticee submits that the details of the turnover declared in table 5C, 5D, 5E and 5F of GSTR-09 are as follows:

SI No in GSTR-09	Nature of supply	Amount
5C	Supplies on which tax is to be paid by the recipient on reverse charge	0
5D	Exempted	0
5E	Nil Rated	0
5F	Non-GST supply (includes 'no supply')	3,15,69,561
Total		3,15,69,561

17. In the present case, Noticee has been receiving advances from the customers before completion of the project, therefore, Noticee has discharged GST on the advances received and disclosed the same in GST returns.

18. Noticee submits that time of payment of tax as per CGST Act, 2017 is receipt of advance and the said compliance has been rightly by the Noticee, therefore, there is no short payment of GST as per CGST Act, 2017 and the allegation of impugned Notice are not valid.

19. Noticee submits that as explained in the previous Paras the basis on which the amounts disclosed in GST returns and Financials are different therefore the same cannot be compared, therefore the allegation of the impugned notice demanding tax on differences between the disclosures made in the Financial Statements and GST returns which are lead by two different statutes is not tenable and the same needs to be set aside. In this regard, Noticee wishes to rely on



- A. Indian Oil Sky Tanking Ltd Vs. Commr. of Service Tax, Bangalore—
2015(38) S.T.R 221 (Tri.-Bang)
- B. P. Govindaraj Vs. CCE, Madurai—2014(36) S.T.R.400 (Tri.-Chennai)
- C. Commissioner of Service Tax, Ahmedabad Vs. Purani Ads. Pvt. Ltd.—
2010(19) S.T.R.242 (Tri.-Ahmd)

20. Without prejudice to the above, Noticee submits that as explained in the preceding paragraphs, the sale of land is not liable to GST as the same is covered under Entry 5 to Schedule -III of CGST Act, 2017. Therefore, the same need to be excluded while arriving the GST liability. Further, the deemed deduction of 1/3rd land value is not correct when the actual land value is available. Noticee submits that it is a settled law that the Government cannot re-write the terms of contract entered into between people. Reliance is placed on the Supreme Court judgement in the case of **Mangalore Ganesh Beedi Works Vs CIT [(2015) 378 ITR 640 (SC)]** wherein it was held that the Act does not clothe the taxing authorities with any power or jurisdiction to re-write the terms of the agreement arrived at between the parties with each other at arm's length and with no allegation of any collusion between them.
21. Therefore, Noticee submits that a view is possible that deeming 1/3rd of contract value as land value for the purpose of taxation could amount to re-writing of the agreement which is not consistent with the facts involved and what the commercials agreed between the parties.
22. Hence, the Gujarat High Court's judgement in the case of **Munjaal Manishbhai Bhatt Vs UOI [2022 (62) G.S.T.L. 262 (Guj.)]** was the breath of relief to taxpayers wherein the Court read down the deeming fiction of 1/3rd land deduction provided in Notification No. 11/2017 as ultra vires to Schedule III (sale of land).
23. Therefore, Noticee submits that it was held that mandatory application of deeming fiction of 1/3rd of total agreement value towards land even though the actual value of land is ascertainable is clearly contrary to the provisions and scheme of the CGST Act and therefore ultra vires the statutory provisions.
24. Noticee submits that from the above referred decision, it is clear that the wherever the actual land value is available, the same can be taken as deduction



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for the purpose of payment of GST and the deeming fiction of 1/3rd land value as deduction is ultra-vires the statutory provisions.

25. Further Noticee would like to submit that the Noticee has not utilized any input or input services towards the sale of land and therefore, there is no requirement to the Noticee to reverse the ITC accumulated through the inputs or input services received.

26. From the above submissions it is clear that there no need to reverse the ITC under rule 42 & 43. Therefore it is requested to drop the proceedings to this extent.

27. In this regard, Noticee would like to submit that noticee has not availed any excess ITC. The authority while calculating excess ITC has not considered the ITC reflected in updated GSTR-2A and ITC reversals in Table 7(I) of GSTR-9. If the same is considered, then in actuality there is short availment of ITC. Noticee hereby submits the reconciliation table for your perusal:

S. no.	Particulars	CGST (Rs)	SGST (Rs)
A	ITC as per updated GSTR-2A	33,16,718	33,16,718
B	Net ITC availed as per GSTR-3B	50,78,147	50,78,147
C	Difference of ITC (A-B)	17,61,428	17,61,428
D	Reversal of wrongly availed ITC through DRC-03 vide Ref. No. ARN :AD3612220129765	3,40,260	0
E	Reversal of ineligible ITC through DRC-03 vide Ref. No. ARN :AD3612220129765	14,949	14,949
F	Reversal of ITC in the April 2022	15,05,419	18,45,679
G	Total ITC reversed	18,60,628	18,60,628
H	Short availment of ITC (C-D)	99,199	99,199

28. From the above table, it can be observed that there is in fact short availment of ITC of Rs1,98,398/- (CGST Rs 99,199/- and SGST Rs 99,398/-) and there is no excess availment of ITC as alleged in the impugned notice. To evidence the

same, Noticee is herewith enclosing the Copy of Updated GSTR-2A is enclosed as an **Annexure-IV** Hence, the demand to this extent needs to be dropped.

29. In view of the above submission the demand for reversal of ITC for Rs 27,14,746/- (SGST Rs 13,57,373/- & CGST Rs 13,57,373/-) along with interest and penalty needs to be dropped.

In Re: Exemption claimed on Credit Notes of Turnover of Rs 13,85,802/- as per provisions of GST Law

30. Noticee submits that the impugned notice has alleged that Noticee has claimed exemption on the credit notes of turnover of Rs 13,85,802/- in the GSTR-3B / GSTR-09 Returns submitted but failed to file documentary evidence for claim of exempted turnover and hence proposed to tax demand of Rs 2,49,444/- (Rs. 1,24,722/- in CGST and Rs. 1,24,722/- in SGST).
31. In this regard Noticee submits that the exempted turnover of Rs 3,15,69,561/- is pertaining to FY 2021-22 and the relevant documents are enclosed in **Annexure-VI**.
32. In view of the above submission the demand of Tax Rs 27,14,746/- along with interest and penalty needs to be dropped.

In Re: No short reporting of turnover in GSTR-3B /GSTR-09 when compared to Sales Register

33. Noticee submits that the impugned notice has alleged that there is short reporting of turnover of Rs 3344703/- in GSTR-3B/GSTR-09 when compared to sales register and proposed to tax demand of Rs 602046/- (Rs. 301023/- in CGST and Rs. 301023/- in SGST) as details given below-

Particulars	Turnover	Turnover	CGST	SGST	Total
Gross output turnover as per sales register		11,77,79,753			
Less: Output turnover reported		11,44,35,050			
1. GST out put turnover	7,02,24991				
2. CGST	63,20,249				
3. SGST	63,20,249				
4. Non-GST Output Turnover	3,15,69,561				



Total	11,44,35,050				
Short reported output turnover now proposed to tax @18%		33,44,703	3,01,023	3,01,023	6,02,046

34. In this regard the Noticee would like to submit that, the impugned notice has arrived Rs.11,77,79,753/- as Gross output turnover as per sales register submitted during the audit by the department.
35. Further the Noticee would like to provide the reconciliation of turnover in the table below:

Sl. No.	Particulars	Amount(Rs.)
1	Supplies and advances in which tax to be paid as per table 4(N) of GSTR-9	7,04,16,039
2	Inward supplies on which RCM is paid as per table 4(G) of GSTR-9	1,91,048
3	GST paid in total outward supply(1-2)	7,02,24,991
4	CGST tax paid (excluding RCM)	63,20,249
5	SGST tax paid(Excluding RCM)	63,20,249
6	Non-GST turnover supply on which tax to be not paid as per GSTR-3B	3,15,69,561
7	Total turnover (Excluding credit notes)	11,44,35,050
8	Credit notes taxable value	27,03,693
9	CGST tax paid(Excluding RCM)	1,93,876
10	SGST tax paid(Excluding RCM)	1,93,876
11	Total net turnover	11,75,26,495
12	Output turnover as per sales register	11,77,79,753
13	Difference(12-11)	2,53,258

36. Noticee would like to submit that, the impugned notice has not considered the credit notes issued during the year while considering the sales register and the Noticee has inadvertently missed to disclose the credit notes separately in the GSTR-01/09 for the FY 2020-21 but disclosed the tax liability net of credit

notes at the time of filing the GSTR-9. (Copy of ledger statements and Copy of GSTR-9 is enclosed as **Annexure-IX & VIII**).

37. From the above table it is clear that the impugned notice wrongly arrived the Turnover as per sales register in the notice therefore the notice to be set aside and drop the proceedings to this extent.
38. Therefore, form the above table it is clear that there is no under declaration of turnover. Therefore, the proceedings to this extent to be dropped.

In Re: Non-Payment of late fee on delay filing of GSTR-01:

39. The impugned notice has stated that during the course of scrutiny of returns, it was noticed that the Noticee has filed GSTR-01 belatedly for which interest is demanded amounting to Rs.44,600/- (SGST Rs.22,300/- and CGST Rs.22,300/-) for FY 2021-22.
40. The Noticee would like to discharge the late fee amount demanded in the notice as mentioned above. Therefore, it is requested to drop the proceedings to this extent.

In Re: Interest under section 50 is not applicable:

41. Noticee submits that when tax is not applicable, the question of interest & also penalties does not arise. It is a natural corollary that when the principal is not payable there can be no question of paying any interest as held by the Supreme Court in Prathiba Processors Vs. UOI, 1996 (88) ELT 12 (SC).
42. Noticee submits that the impugned notice confirmed that the Noticee is liable to interest under Section 50 of CGST Act, 2017. In this regard, it is pertinent to examine Section 50 of CGST Act, 2017 which is extracted below for ready reference

*(1)'Every person who is **liable to pay tax** in accordance with the provisions of this Act or the Rules made thereunder, but failed to **pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council'***



(2) the interest under sub-section(1) shall be calculated, in **such manner as may be prescribed**, from the day succeeding the day on which such tax was due to be paid

(3) A taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding twenty-four per cent., as may be notified by the Government on the recommendations of the Council.

43. Noticee submits that the impugned notice has demanded that interest rate prescribed under Section 50 is applicable. In this regard, Noticee submits that the proposal in impugned notice is not at all tenable. Hence, the demand of interest does not sustain.

In Re: Penalty under section 73 is not imposable:

44. Noticee submits that the impugned notice has imposed the penalty of 10% of the tax due or Rs. 10,000/- whichever is higher. Noticee submits that Noticee is of the vehement belief that the input availed by Noticee is not required to reverse and there is no short payment of GST, therefore, the question of interest and penalty does not arise. Further, it is a natural corollary that when the principal is not payable there can be no question of paying any interest and penalty as held by the Supreme Court in **Prathiba Processors Vs UOI, 1996 (88) ELT 12 (SC)**.
45. Further, Noticee submits that the impugned show cause notice had not discharged the burden of proof regarding the imposition of the penalty under CGST Act, 2017. In this regard, wishes to rely on the judgment in the case of **Indian Coffee Workers' Co-Op. Society Ltd Vs C.C.E. & S.T., Allahabad 2014 (34) S.T.R 546 (All)** it was held that "It is unjustified in absence of discussion on fundamental conditions for the imposition of penalty under Section 78 of Finance Act, 1994".
46. Noticee submits that the impugned notice has imposed the penalty u/s 73 of the CGST Act, 2017. The relevant extract is reproduced below: -

"9. Section 73. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised



for any reason other than fraud or any willful misstatement or suppression of facts.

(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any willful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder.

(2) The proper officer shall issue the notice under sub-section (1) at least three months prior to the time limit specified in sub-section (10) for issuance of order.

(3).....

...

...

(8).....

(9) The proper officer shall, after considering the representation, if any, made by person chargeable with tax, determine the amount of tax, interest and a penalty equivalent to ten per cent. of tax or ten thousand rupees, whichever is higher, due from such person and issue an order.

(10) The proper officer shall issue the order under sub-section (9) within three years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within three years from the date of erroneous refund."

47. From the above-referred sub-section, it is clear that the penalty is applicable only when any amount of self-assessed tax or any amount collected as tax has not been paid within a period of 30 days from the due date of payment of such tax. However, in the instant case, the Noticee has not availed any excess ITC in GSTR-03B. Hence, the penalty under Section 73(11) is not applicable in the instant case.

48. Noticee submits that the Supreme Court in case of CIT Vs Reliance Petro Products Pvt Ltd (SC) 2010 (11) SCC (762) while examining the imposition of



penalties under Section 271(1)(c) of Income Tax Act, 1961 held that penalties are not applicable in similar circumstances.

49. Noticee submits that from the above-referred decision of the Supreme Court, penalties cannot be imposed merely because the assessee has claimed certain ITC which was not accepted or was not acceptable to the revenue when the assessee has acted on the bonafide belief that the ITC is eligible. In the instant case also, Notice has availed the ITC on the bonafide belief that the same is eligible which was not accepted by the department. Therefore, in these circumstances, the imposition of penalties is not warranted and the same needs to be dropped.
50. Noticee submits that it is pertinent to understand that the Supreme Court in the above-referred case has held that the penalties shall not be imposed even though the *mens rea* is not applicable for the imposition of penalties.
51. Noticee submits that GST being a new law, the imposition of penalties during the initial years of implementation is not warranted. Further, Noticee submits that they are under bonafide belief that ITC availed by them are eligible, thus, penalties shall not be imposed. Further, the government has been extending the due dates & waiving the late fees for delayed filing etc., to encourage compliance and in these circumstances imposition of penalties for claiming ITC on bonafide belief is not at all correct and the same needs to be dropped.
52. Noticee would like to submit further that in addition to above, Noticee submits that where an authority is vested with discretionary powers, discretion has to be exercised by application of mind and by recording reasons to promote fairness, transparency and equity. In this regard, the reliance is placed on the judgement of hon'ble Supreme Court in the case of **Maya Devi v. Raj Kumari Batra dated 08.09.2010 [Civil Appeal No.10249 of 2003]** wherein it was held that
- "14. It is in the light of the above pronouncements unnecessary to say anything beyond what has been so eloquently said in support of the need to give reasons for notices made by Courts and statutory or other authorities exercising quasi-judicial functions. All that we may mention is that in a system governed by the rule of law, there is nothing like absolute or unbridled power exercisable at the whims and fancies of the repository of such power. There is nothing like a power without any limits or constraints. That is so even when a Court or other*



authority may be vested with wide discretionary power, for even discretion has to be exercised only along well recognized and sound juristic principles with a view to promoting fairness, inducing transparency and aiding equity."

53. Noticee further submits that the Supreme Court in case of **Hindustan Steel Ltd. v. State of Orissa —1978 [AIR 1970 SC 253]** while dealing with the similar facts wherein a mandatory penalty is prescribed without the concept of mens rea held that *"Under the Act penalty may be imposed for failure to register as a dealer: Section 9(1) read with Section 25(1)(a) of the Act. But the liability to pay penalty does not arise merely upon proof of default in registering as a dealer. An notice imposing penalty for failure to carry out a statutory obligation is the result of a quasi-criminal proceeding, and penalty will not ordinarily be imposed unless the party obliged either acted deliberately in defiance of law or was guilty of conduct contumacious or dishonest, or acted in conscious disregard of its obligation. Penalty will not also be imposed merely because it is lawful to do so. Whether penalty should be imposed for failure to perform a statutory obligation is a matter of discretion of the authority to be exercised judicially and on a consideration of all the relevant circumstances. **Even if a minimum penalty is prescribed, the authority competent to impose the penalty will be justified in refusing to impose penalty**, when there is a technical or venial breach of the provisions of the Act or where the breach flows from a bona fide belief that the offender is not liable to act in the manner prescribed by the statute. Those in charge of the affairs of the Company in failing to register the Company as a dealer acted in the honest and genuine belief that the Company was not a dealer. Granting that they erred, no case for imposing penalty was made out."*
54. Noticee further submits that it was held in the case of *Collector of Customs v. Unitech Exports Ltd.* 1999 (108) E.L.T. 462 (Tribunal) that- **"It is settled position that penalty should not be imposed for the sake of levy. The penalty is not a source of Revenue.** The penalty can be imposed depending upon the facts and circumstances of the case that there is a clear finding by the authorities below that this case does not warrant the imposition of penalty. **The respondent's Counsel has also relied upon the decision of the Supreme Court in the case of M/s. Pratibha Processors v. Union of India reported in 1996 (88) E.L.T. 12 (S.C.) that penalty ordinarily levied for some contumacious conduct or a deliberate violation of the provisions of the**



particular statute.” Hence, Penalty cannot be imposed in the absence of deliberate defiance of law even if the statute provides for a penalty.

55. Noticee submits that the Supreme Court in case of Price Waterhouse Coopers Pvt. Ltd Vs Commissioner of Income Tax, Kolkata S.L.P.(C) No.10700 of 2009 held as follows:

“20. We are of the opinion, given the peculiar facts of this case, that the imposition of penalty on the assessee is not justified. We are satisfied that the assessee had committed an inadvertent and bona fide error and had not intended to or attempted to either conceal its income or furnish inaccurate particulars.

56. Notice submits that from all the above submissions, it is clear that imposition of penalties is not warranted therefore the impugned notice needs to be dropped.

57. Noticee submits that the GST is still under trial and error phase and the assesses are facing genuine difficulties and the same was also held by various courts by deciding in favour of assessee. Therefore, the imposition of penalty during the initial trial and error phase is not warranted and this is a valid reason for setting aside the penalties. In this regard, reliance is placed on :

1. Bhargava Motors Vs UOI 2019 (26) GSTL 164 (Del) wherein it was held that *“The GST system is still in a ‘trial and error phase’ as far as its implementation is concerned. Ever since the date the GSTN became operational, this Court has been approached by dealers facing genuine difficulties in filing returns, claiming input tax credit through the GST portal. The Court’s attention has been drawn to a decision of the Madurai Bench of the Madras High Court dated 10th September, 2018 in W.P. (MD) No. 18532/2018 (Tara Exports v. Union of India) [2019 (20) G.S.T.L. 321 (Mad.)] where after acknowledging the procedural difficulties in claiming input tax credit in the TRAN-1 form that Court directed the respondents “either to open the portal, so as to enable the petitioner to file the TRAN-1 electronically for claiming the transitional credit or accept the manually filed TRAN-1” and to allow the input credit claimed after processing the same, if it is otherwise eligible in law”*

2. The Tyre Plaza Vs UOI 2019 (30) GSTL 22 (Del)

3. Kusum Enterprises Pvt Ltd Vs UOI 2019-TIOL-1509-HC-Del. GST



58. The Noticee submits that, as submitted supra, there was confusion that existed at such point in time and the issue involved interpretation of provisions and law is at nascent stages. Therefore, the penalties cannot be imposed. Relied on CCE Vs Gujarat Narmada Fertilizers Co. Ltd 2009 (240) E.L.T 661 (S.C).

In Re: Impugned notice is not valid.

Notice issued on assumptions and presumptions:

59. Noticee submits that the impugned notice has been issued proposing to demand an amount of Rs. 1,01,55,714/- on the various grounds as mentioned in the impugned notice.
60. In this regard, Noticee submits that Section 61 read with Rule 99 specifies that scrutiny of the returns shall be done based on the information available with the proper officer and in case of any discrepancy, he shall issue a notice to the said person in FORM GST ASMT-10, under Rule 99(1), informing him of such discrepancy and seeking his explanation thereto. In case the explanation provided by the Noticee is satisfactory, then no further action shall be taken in that regard. If the explanation provided is not satisfactory, then the proper officer can initiate appropriate action under Section 73 or Section 74.
61. However, in the instant case Noticee has not received any notice in FORM ASMT-10 requiring the Noticee to provide explanation for the discrepancy noticed in the returns. Instead, the proper officer has directly issued Form GST DRC-01 under Section 73 which shows that the impugned notice has been issued without following the procedure prescribed in Section 61 of CGST Act, 2017 and Rule 99 of CGST Rules, 2017. In this regard, reliance is placed on M/s. Vadivel Pyrotech Pvt Ltd Vs Assistant Commissioner (ST), Circle-II, CTD, Sivakasi West 2022 (10) TMI 784 – Madras High Court wherein it was held that

**6. To a pointed question as to whether Form ASMT 10 which ought to have been issued in respect of aspects forming the subject matter of the proceedings in GST DRC-01 culminating in GST DRC-07 in view of the fact that the proceedings are pursuant to scrutiny of assessments, the learned Additional Government Pleader submitted that Form ASMT 10 was not issued other than the one issued on 22.12.2021, which does not cover the issues raised in the impugned proceeding. The learned Additional Government Pleader sought leave to issue notice in Form ASMT 10 in respect*



of the aspects forming the subject matter of the impugned proceedings and thereafter to assess in compliance with the procedure contemplated under the Act including Section 61.

Recording the same, the impugned Notice dated 09.05.2022 is set aside and the matter is remitted back to the Assessing Officer for redoing the assessment. It is open to the Respondent to issue appropriate Form (Form ASMT 10) and after affording a reasonable opportunity to the petitioner in the manner contemplated under the Act proceed further in accordance with law. The petitioner shall also co-operate in the proceedings."

62. Noticee submits that impugned SCN was issued with prejudged and premeditated conclusions on various issues raised in the notice. That being the case, issuance of SCN in that fashion is bad in law and requires to be dropped. In this regard, reliance is placed on *Cryx Fisheries Pvt. Ltd. v. Union of India* — 2011 (266) E.L.T. 422 (S.C.).
63. Noticee submits that the subject SCN is issued based on mere assumption and unwarranted inference, interpretation of the law without considering the intention of the law, documents on record, the scope of activities undertaken, and the nature of activity involved, the incorrect basis of computation, creating its own assumptions, presumptions. Further, they have arrived at the conclusion without actual examination of facts, and provisions of the CGST Act, 2017. In this regard, Noticee relies on the decision of the Hon'ble Supreme Court in the case **Oudh Sugar Mills Limited v. UOI, 1978 (2) ELT 172 (SC)**. Therefore, the impugned Noticee is invalid and needs to be dropped.
64. Noticee craves leave to alter, add to, and or amend the aforesaid grounds.
65. Noticee wishes to be heard in person before passing any order in this regard.

For M/s. Modi Realty (Miryalaguda) LLP



Authorized Signatory

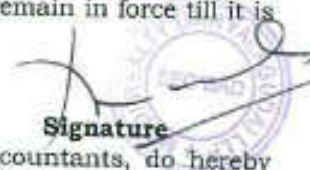
BEFORE THE ASSISTANT COMMISSIONER OF STATE TAX, BEGUMPET DIVISION, M.G. ROAD - S.D ROAD, PAVANI PRESTIGE, ABOVE R.S. BROTHERS, AMEERPET.

Sub: Proceedings under Show Cause Notice vide Ref. no. Ref. No. ZD361124013285S and SCN ARN AD3604240088518 dated 13.11.2024 issued to M/s. Modi Realty (Miryalaguda) LLP

I, Soham Satish Modi, Partner of M/s. Modi Realty (Miryalaguda) LLP hereby authorizes and appoint H N A & Co LLP, Chartered Accountants, Bangalore or their partners and qualified staff who are authorized to act as an authorized representative under the relevant provisions of the law, to do all or any of the following acts: -

- To act, appear and plead in the above-noted proceedings before the above authorities or any other authorities before whom the same may be posted or heard and to file and take back documents.
- To sign, file verify, and present pleadings, applications, appeals, cross-objections, revision, restoration, withdrawal and compromise applications, replies, objections and affidavits, etc., as may be deemed necessary or proper in the above proceedings from time to time.
- To Sub-delegate all or any of the aforesaid powers to any other representative and I/We do hereby agree to ratify and confirm acts done by our above-authorized representative or his substitute in the matter as my/our own acts as if done by me/us for all intents and purposes. This authorization will remain in force till it is duly revoked by me/us.

Executed this on 17.03.2025 at Hyderabad.


Signature

I the undersigned partner of M/s H N A & Co LLP, Chartered Accountants, do hereby declare that the said M/s H N A & Co LLP is a registered firm of Chartered Accountants, and all its partners are Chartered Accountants holding certificate of practice and duly qualified to represent in above proceedings under Section 116 of the CGST Act, 2017. I accept the above-said appointment on behalf of M/s H N A & Co LLP. The firm will represent through any one or more of its partners or Staff members who are qualified to represent before the above authorities.

Dated: 17.03.2025

Address for service:

H N A & Co. LLP
(Formerly known as Hiregange & Associates LLP,
Chartered Accountants,
4th Floor, West Block, Anushka Pride,
Above Himalaya Book World
Road Number 12, Banjara Hills,
Hyderabad, Telangana 500034

For H N A & Co. LLP
Chartered Accountants

CA Lakshman Kumar K
Partner (M.No.241726)

I, Partner/Employee/Associate of M/s H N A & Co LLP duly qualified to represent in above proceedings in terms of the relevant law, also accept the above said authorization and appointment.

S.No.	Name	Qualification	Membership No.	Signature
1	Sudhir V S	CA	219109	
2	Venkata Prasad P	BA LLB	AP/3511/2023	
3	Srimannarayan S	CA	261612	
4	Akash Heda	CA	269711	
5	Revant Krishna	CA	262586	
6	Manikanta	CA	277705	
7	Asha Latha	CA	280346	
8	Shiva Mohan	CA	267701	

Credit Note

Credit Note

ANNEXURE V

Modi Realty Miryalguda LLP (21-22) 5-4-187/3 & 4, IInd Floor, Soham Mansion M G Road, Secunderabad. GSTIN/UIN: 36ABCFM6774G2ZZ	Credit Note No. CN/10001	Dated 30-Apr-21
		Mode/Terms of Payment
	Original Invoice No. & Date.	Other References
Consignee (Ship to) JDA- Ajay Reddy Ani Reddy Flat No.8, 402, Ahitya Hilltop Road No.82, Jubilee Hills Film Nagar, Hyderabad GSTIN/UIN : 36AOSPA1640N1ZQ State Name : Telangana, Code : 36	Buyer's Order No.	Dated
	Dispatch Doc No.	
	Dispatched through	Destination
Buyer (Bill to) JDA- Ajay Reddy Ani Reddy Flat No.8, 402, Ahitya Hilltop Road No.82, Jubilee Hills Film Nagar, Hyderabad GSTIN/UIN : 36AOSPA1640N1ZQ State Name : Telangana, Code : 36	Terms of Delivery	

SI No.	Particulars	HSN/SAC	Quantity	Rate	per	Amount
1	REVENUE- Constructions Services to Land Lord Output CGST Output SGST	995411				13,62,500.00 1,22,625.00 1,22,625.00
	Total					₹ 16,07,750.00

Amount Chargeable (in words) E. & O.E

Indian Rupees Sixteen Lakh Seven Thousand Seven Hundred Fifty Only

HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total Tax Amount
		Rate	Amount	Rate	Amount	
995411	13,62,500.00	9%	1,22,625.00	9%	1,22,625.00	2,45,250.00
Total	13,62,500.00		1,22,625.00		1,22,625.00	2,45,250.00

Tax Amount (in words) : **Indian Rupees Two Lakh Forty Five Thousand Two Hundred Fifty Only**

Company's PAN : ABCFM6774G	for Modi Realty Miryalguda LLP (21-22) _____ Authorised Signatory
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Credit Note

Credit Note

Modi Realty Miryalguda LLP (21-22) 5-4-187/3 & 4, IInd Floor, Soham Mansion M G Road, Secunderabad. GSTIN/UIN: 36ABCFM6774G2ZZ		Credit Note No. CN/10002		Dated 30-Apr-21		
				Mode/Terms of Payment		
		Original Invoice No. & Date.		Other References		
		Buyer's Order No.		Dated		
Consignee (Ship to) Vasudha Ani Reddy Flat No.8, 402, Ahitya Hilltop Road No.82, Jubilee Hills Film Nagar, Hyderabad GSTIN/UIN : 36AEXPA2819J1Z7 State Name : Telangana, Code : 36		Dispatch Doc No.				
		Dispatched through		Destination		
		Terms of Delivery				
Buyer (Bill to) Vasudha Ani Reddy Flat No.8, 402, Ahitya Hilltop Road No.82, Jubilee Hills Film Nagar, Hyderabad GSTIN/UIN : 36AEXPA2819J1Z7 State Name : Telangana, Code : 36						

SI No.	Particulars	HSN/SAC	Quantity	Rate	per	Amount
1	REVENUE-Extraspects Output CGST Output SGST					23,302.00 2,097.18 2,097.18

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Credit Note

Modi Realty Miryalguda LLP (21-22) 5-4-187/3 & 4, IInd Floor, Soham Mansion M G Road, Secunderabad. GSTIN/UIN: 36ABCFM6774G2ZZ		Credit Note No. CN/10002		Dated 30-Apr-21	
				Mode/Terms of Payment	
		Original Invoice No. & Date.		Other References	
Consignee (Ship to) Vasudha Ani Reddy Flat No.8, 402, Ahitya Hilltop Road No.82, Jubilee Hills Film Nagar, Hyderabad GSTIN/UIN : 36AEXPA2819J1Z7 State Name : Telangana, Code : 36		Buyer's Order No.		Dated	
		Dispatch Doc No.			
		Dispatched through		Destination	
		Terms of Delivery			
Buyer (Bill to) Vasudha Ani Reddy Flat No.8, 402, Ahitya Hilltop Road No.82, Jubilee Hills Film Nagar, Hyderabad GSTIN/UIN : 36AEXPA2819J1Z7 State Name : Telangana, Code : 36					

Sl No.	Particulars	HSN/SAC	Quantity	Rate	per	Amount
	Less : OIE-Rounded Off					(-)0.36
	Total					₹ 27,496.00

Amount Chargeable (in words) E. & O.E

Indian Rupees Twenty Seven Thousand Four Hundred Ninety Six Only

HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total Tax Amount
		Rate	Amount	Rate	Amount	
	23,302.00	9%	2,097.18	9%	2,097.18	4,194.36
Total	23,302.00		2,097.18		2,097.18	4,194.36

Tax Amount (in words) : **Indian Rupees Four Thousand One Hundred Ninety Four and Thirty Six paise Only**

Company's PAN : **ABCFM6774G**

for Modi Realty Miryalguda LLP (21-22)

 Authorised Signatory

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Credit Note

Modi Realty Miryalguda LLP (21-22) 5-4-187/3 & 4, IInd Floor, Soham Mansion M G Road, Secunderabad. GSTIN/UIN: 36ABCFM6774G2ZZ	Credit Note No. CN/10003	Dated 31-May-21
		Mode/Terms of Payment
	Original Invoice No. & Date.	Other References
	Buyer's Order No.	Dated
Consignee (Ship to) CUST-Flat No-Name 6 Chilkuri Gopinath State Name : Telangana, Code : 36	Dispatch Doc No.	
	Dispatched through	Destination
	Terms of Delivery	
Buyer (Bill to) CUST-Flat No-Name 6 Chilkuri Gopinath State Name : Telangana, Code : 36		

Sl No.	Particulars	HSN/SAC	Quantity	Rate	per	Amount
1	REVENUE-Extraspects Output CGST Output SGST					1,22,711.00 11,043.99 11,043.99

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Credit Note

Modi Realty Miryalguda LLP (21-22) 5-4-187/3 & 4, IInd Floor, Soham Mansion M G Road, Secunderabad. GSTIN/UIN: 36ABCFM6774G2ZZ	Credit Note No. CN/10003	Dated 31-May-21
		Mode/Terms of Payment
	Original Invoice No. & Date.	Other References
Consignee (Ship to) CUST-Flat No-Name 6 Chilkuri Gopinath State Name : Telangana, Code : 36	Buyer's Order No.	Dated
	Dispatch Doc No.	
	Dispatched through	Destination
	Terms of Delivery	
Buyer (Bill to) CUST-Flat No-Name 6 Chilkuri Gopinath State Name : Telangana, Code : 36		

SI No.	Particulars	HSN/SAC	Quantity	Rate	per	Amount
	OIE-Rounded Off					0.02
	Total					₹ 1,44,799.00

Amount Chargeable (in words) E. & O.E
Indian Rupees One Lakh Forty Four Thousand Seven Hundred Ninety Nine Only

HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total Tax Amount
		Rate	Amount	Rate	Amount	
	1,22,711.00	9%	11,043.99	9%	11,043.99	22,087.98
Total	1,22,711.00		11,043.99		11,043.99	22,087.98

Tax Amount (in words) : **Indian Rupees Twenty Two Thousand Eighty Seven and Ninety Eight paise Only**

Company's PAN : ABCFM6774G	for Modi Realty Miryalguda LLP (21-22) Authorised Signatory
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Modi Realty Miryalguda LLP (21-22) 5-4-187/3 & 4, IInd Floor, Soham Mansion M G Road, Secunderabad. GSTIN/UIN: 36ABCFM6774G2ZZ		Credit Note No. CN/10005		Dated 14-Mar-22		
				Mode/Terms of Payment		
		Original Invoice No. & Date.		Other References		
Consignee (Ship to) CUST-Flat No- 35 Vasantha Kumari State Name : Telangana, Code : 36		Buyer's Order No.		Dated		
		Dispatch Doc No.				
		Dispatched through		Destination		
		Terms of Delivery				
Buyer (Bill to) CUST-Flat No- 35 Vasantha Kumari State Name : Telangana, Code : 36						

Sl No.	Particulars	HSN/SAC	Quantity	Rate	per	Amount
1	REVENUE-Extraspects Output CGST Output SGST					40,791.00 3,671.19 3,671.19

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Credit Note(Page 2)

Credit Note

Modi Realty Miryalguda LLP (21-22) 5-4-187/3 & 4, IInd Floor, Soham Mansion M G Road, Secunderabad. GSTIN/UIN: 36ABCFM6774G2ZZ	Credit Note No. CN/10005	Dated 14-Mar-22
		Mode/Terms of Payment
	Original Invoice No. & Date.	Other References
Consignee (Ship to) CUST-Flat No- 35 Vasantha Kumari State Name : Telangana, Code : 36	Buyer's Order No.	Dated
	Dispatch Doc No.	
	Dispatched through	Destination
	Terms of Delivery	
Buyer (Bill to) CUST-Flat No- 35 Vasantha Kumari State Name : Telangana, Code : 36		

SI No.	Particulars	HSN/SAC	Quantity	Rate	per	Amount
	OIE-Rounded Off					0.62
	Total					₹ 48,134.00

Amount Chargeable (in words) E. & O.E
Indian Rupees Forty Eight Thousand One Hundred Thirty Four Only

HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total Tax Amount
		Rate	Amount	Rate	Amount	
	40,791.00	9%	3,671.19	9%	3,671.19	7,342.38
Total	40,791.00		3,671.19		3,671.19	7,342.38

Tax Amount (in words) : **Indian Rupees Seven Thousand Three Hundred Forty Two and Thirty Eight paise Only**

Company's PAN : ABCFM6774G	for Modi Realty Miryalguda LLP (21-22) _____ Authorised Signatory
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Credit Note

Credit Note

Modi Realty Miryalguda LLP (21-22) 5-4-187/3 & 4, IInd Floor, Soham Mansion M G Road, Secunderabad. GSTIN/UIN: 36ABCFM6774G2ZZ		Credit Note No. CN/10006		Dated 15-Mar-22	
				Mode/Terms of Payment	
		Original Invoice No. & Date.		Other References	
		Buyer's Order No.		Dated	
Consignee (Ship to) CUST-Flat No.Name 60 .K Srinivas State Name : Telangana, Code : 36		Dispatch Doc No.			
		Dispatched through		Destination	
		Terms of Delivery			
Buyer (Bill to) CUST-Flat No.Name 60 .K Srinivas State Name : Telangana, Code : 36					

Sl No.	Particulars	HSN/SAC	Quantity	Rate	per	Amount
1	REVENUE-Extraspects Output CGST Output SGST Less : OIE-Rounded Off					54,889.00 4,940.01 4,940.01 (-)0.02
	Total					₹ 64,769.00

Amount Chargeable (in words) E. & O.E

Indian Rupees Sixty Four Thousand Seven Hundred Sixty Nine Only

HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total Tax Amount
		Rate	Amount	Rate	Amount	
	54,889.00	9%	4,940.01	9%	4,940.01	9,880.02
Total	54,889.00		4,940.01		4,940.01	9,880.02

Tax Amount (in words) : **Indian Rupees Nine Thousand Eight Hundred Eighty and Two paise Only**

Company's PAN : ABCFM6774G	for Modi Realty Miryalguda LLP (21-22) Authorised Signatory
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Credit Note

Credit Note

Modi Realty Miryalguda LLP (21-22) 5-4-187/3 & 4, IInd Floor, Soham Mansion M G Road, Secunderabad. GSTIN/UIN: 36ABCFM6774G2ZZ		Credit Note No. CN/10007		Dated 26-Mar-22		
				Mode/Terms of Payment		
		Original Invoice No. & Date.		Other References		
Consignee (Ship to) Cust No.52 Modi & Modi Hyd Pvt Ltd 5-4-187/3 & 4 , 2nd Floor, MG Road Sec - Bad State Name : Telangana, Code : 36		Buyer's Order No.		Dated		
		Dispatch Doc No.				
		Dispatched through		Destination		
		Terms of Delivery				
Buyer (Bill to) Cust No.52 Modi & Modi Hyd Pvt Ltd 5-4-187/3 & 4 , 2nd Floor, MG Road Sec - Bad State Name : Telangana, Code : 36						

Sl No.	Particulars	HSN/SAC	Quantity	Rate	per	Amount
1	REVENUE-From Unit Sales Exempt	995411				5,50,000.00
Total						₹ 5,50,000.00

Amount Chargeable (in words) E. & O.E
Indian Rupees Five Lakh Fifty Thousand Only

HSN/SAC	Taxable Value
995411	5,50,000.00
Total	5,50,000.00

Tax Amount (in words) : **NIL**

Company's PAN : **ABCFM6774G**

for Modi Realty Miryalguda LLP (21-22)

Authorised Signatory

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Credit Note

Credit Note

Modi Realty Miryalguda LLP (21-22) 5-4-187/3 & 4, IInd Floor, Soham Mansion M G Road, Secunderabad. GSTIN/UIN: 36ABCFM6774G2ZZ		Credit Note No. CN/10008		Dated 26-Mar-22	
				Mode/Terms of Payment	
		Original Invoice No. & Date.		Other References	
		Buyer's Order No.		Dated	
Consignee (Ship to) Cust No.52 Modi & Modi Hyd Pvt Ltd 5-4-187/3 & 4 , 2nd Floor, MG Road Sec - Bad State Name : Telangana, Code : 36		Dispatch Doc No.			
		Dispatched through		Destination	
		Terms of Delivery			
Buyer (Bill to) Cust No.52 Modi & Modi Hyd Pvt Ltd 5-4-187/3 & 4 , 2nd Floor, MG Road Sec - Bad State Name : Telangana, Code : 36					

Sl No.	Particulars	HSN/SAC	Quantity	Rate	per	Amount
1	REVENUE-From Unit Sales GST Output CGST Output SGST	995411				5,50,000.00 49,500.00 49,500.00
	Total					₹ 6,49,000.00

Amount Chargeable (in words) E. & O.E

Indian Rupees Six Lakh Forty Nine Thousand Only

HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total Tax Amount
		Rate	Amount	Rate	Amount	
995411	5,50,000.00	9%	49,500.00	9%	49,500.00	99,000.00
Total	5,50,000.00		49,500.00		49,500.00	99,000.00

Tax Amount (in words) : **Indian Rupees Ninety Nine Thousand Only**

Company's PAN : **ABCFM6774G**

for Modi Realty Miryalguda LLP (21-22)

 Authorised Signatory

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Modi Realty Miryalguda LLP (21-22)

5-4-187/3 & 4, IInd Floor, Soham Mansion

M G Road, Secunderabad.

Credit Note Register

1-Apr-21 to 31-Mar-22

Page 1

Date	Particulars	Vch Type	Vch No.	Debit Amount	Credit Amount
30-Apr-21	JDA- Ajay Reddy Ani Reddy REVENUE- Constructions Services to Land Lord Output CGST Output SGST <i>Being earlier sale invoice sal/10030 dt.31-08 -20 excess raised against villa no.79 difference amount recersed</i>	Credit Note	CN/10001	13,62,500.00 1,22,625.00 1,22,625.00	16,07,750.00
30-Apr-21	JDA- Vasudha Ani Reddy REVENUE-Extraspects Output CGST Output SGST OIE-Rounded Off <i>Being extra specs refund against villa No.9</i>	Credit Note	CN/10002	23,302.00 2,097.18 2,097.18 (-)0.36	27,496.00
31-May-21	CUST-Flat No-Name 6 Chilkuri Gopinath REVENUE-Extraspects Output CGST Output SGST OIE-Rounded Off <i>Towards Extra specs refund</i>	Credit Note	CN/10003	1,22,711.00 11,043.99 11,043.99 0.02	1,44,799.00
28-Feb-22	SUP- Summit Sales LLP Sundry Purchases GST 18% Input CGST Input SGST OIE-Rounded Off <i>Being credit note vide bill no 21401</i>	Credit Note	CN/10004	(-)474.72 (-)402.00 (-)36.18 (-)36.18 (-)0.36	
14-Mar-22	CUST-Flat No- 35 Vasantha Kumari REVENUE-Extraspects Output CGST Output SGST OIE-Rounded Off <i>Towards Extra specs refund</i>	Credit Note	CN/10005	40,791.00 3,671.19 3,671.19 0.62	48,134.00
15-Mar-22	CUST-Flat No.Name 60 .K Srinivas REVENUE-Extraspects Output CGST Output SGST OIE-Rounded Off <i>Towards extra specs amount changed</i>	Credit Note	CN/10006	54,889.00 4,940.01 4,940.01 (-)0.02	64,769.00
26-Mar-22	CUST-Flat No- 52 Modi & Modi Realty Hyd Pvt Ltd REVENUE-From Unit Sales Exempt <i>Being Exempt sales to Villa no 52</i>	Credit Note	CN/10007	5,50,000.00	5,50,000.00
26-Mar-22	CUST-Flat No- 52 Modi & Modi Realty Hyd Pvt Ltd REVENUE-From Unit Sales GST Output CGST Output SGST <i>Being credit note to Villa no 52</i>	Credit Note	CN/10008	5,50,000.00 49,500.00 49,500.00	6,49,000.00
Total:				(-)474.72	30,91,948.00

Form GSTR-9

[See rule 80]

Annual Return

1. Financial Year	2021-22
2. GSTIN	36ABCFM6774G2ZZ
3(a). Legal name of the registered person	MODI REALTY (MIRYALAGUDA) LLP
3(b). Trade name, if any	MODI REALTY (MIRYALAGUDA) LLP
3(c). ARN	AA3603228944631
3(d). Date of Filing	29-12-2022

Pt. II	Details of Outward and inward supplies made during the financial year					
Sr.No	Nature of Supplies	Taxable Value(₹)	(Amount in ₹ in all tables)			
			Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
A	Supplies made to un-registered persons (B2C)	3,22,36,435.00	29,01,279.15	29,01,279.15	0.00	0.00
B	Supplies made to registered persons (B2B)	3,79,88,556.00	34,18,970.04	34,18,970.04	0.00	0.00
C	Zero rated supply (Export) on payment of tax (Except supplies to SEZs)	0.00			0.00	0.00
D	Supplies to SEZs on payment of tax	0.00			0.00	0.00
E	Deemed Exports	0.00	0.00	0.00	0.00	0.00
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	0.00	0.00	0.00	0.00	0.00
G	Inward supplies on which tax is to be paid on the reverse	1,91,048.00	17,193.00	17,193.00	0.00	0.00

	charge basis					
H	Sub-total (A to G above)	7,04,16,039.00	63,37,442.19	63,37,442.19	0.00	0.00
I	Credit notes issued in respect of transactions specified in (B) to (E) above (-)	13,85,802.00	1,24,722.18	1,24,722.18	0.00	0.00
J	Debit notes issued in respect of transactions specified in (B) to (E) above (+)	0.00	0.00	0.00	0.00	0.00
K	Supplies / tax declared through Amendments (+)	0.00	0.00	0.00	0.00	0.00
L	Supplies / tax reduced through Amendments (-)	0.00	0.00	0.00	0.00	0.00
M	Sub total (I to L above)	-13,85,802.00	-1,24,722.18	-1,24,722.18	0.00	0.00
N	Supplies and advances on which tax is to be paid (H + M) above	6,90,30,237.00	62,12,720.01	62,12,720.01	0.00	0.00

Pt. II	Details of Outward and inward supplies made during the financial year					
Sr.No	Nature of Supplies	Taxable Value(₹)	(Amount in ₹ in all tables)			
			Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5	6
5	Details of Outward supplies made during the financial year on which tax is not payable					
A	Zero rated supply (Export) without payment of tax	0.00				
B	Supply to SEZs without payment of tax	0.00				
C	Supplies on which tax is to be paid by the recipient on reverse charge	0.00				
D	Exempted	0.00				
E	Nil Rated	0.00				
F	Non-GST supply (includes 'no supply')	3,15,69,561.00				
G	Sub total (A to F above)	3,15,69,561.00				
H	Credit Notes issued in respect of transactions	0.00				

	specified in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)	0.00				
J	Supplies declared through Amendments (+)	0.00				
K	Supplies reduced through Amendments (-)	0.00				
L	Sub-Total (H to K above)	0.00				
M	Turnover on which tax is not to be paid (G + L above)	3,15,69,561.00				
N	Total Turnover (including advances) (4N + 5M - 4G above)	10,04,08,750.00	61,95,527.01	61,95,527.01	0.00	0.00

Pt. III	Details of ITC for the financial year					
Sr.No	Description	Type	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5	6
6	Details of ITC availed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		50,98,441.32	50,98,441.32	0.00	0.00
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	50,78,147.00	50,78,147.00	0	0
		Capital Goods	0	0	0	0
		Input Services	0	0	0	0

C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	0	0	0	0
		Capital Goods	0	0	0	0
		Input Services	20,294.00	20,294.00	0	0
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	0	0	0	0
		Capital Goods	0	0	0	0
		Input Services	0	0	0	0
E	Import of goods (including supplies from SEZs)	Inputs			0	0
		Capital Goods			0	0
F	Import of services (excluding inward supplies from SEZs)				0.00	0.00
G	Input Tax credit received from ISD		0.00	0.00	0.00	0.00
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act		0.00	0.00	0.00	0.00
I	Sub-total (B to H above)		50,98,441.00	50,98,441.00	0.00	0.00
J	Difference (I - A above)		-0.32	-0.32	0.00	0.00
K	Transition Credit through TRAN-1 (including revisions if any)		0.00	0.00		
L	Transition Credit through TRAN-2		0.00	0.00		
M	Any other ITC availed but not specified above		0.00	0.00	0.00	0.00
N	Sub-total (K to M above)		0.00	0.00	0.00	0.00
O	Total ITC availed (I + N above)		50,98,441.00	50,98,441.00	0.00	0.00

Pt. III	Details of ITC for the financial year				
Sr.No	Description	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5
7	Details of ITC Reversed and Ineligible ITC for the financial year				
A	As per Rule 37	0.00	0.00	0.00	0.00
B	As per Rule 39	0.00	0.00	0.00	0.00
C	As per Rule 42	0.00	0.00	0.00	0.00
D	As per Rule 43	0.00	0.00	0.00	0.00
E	As per section 17(5)	14,949.00	14,949.00	0.00	0.00
F	Reversal of TRAN-1 credit	0.00	0.00		
G	Reversal of TRAN-2 credit	0.00	0.00		
H1	other reversals	18,45,679.00	18,45,679.00	0.00	0.00
I	Total ITC Reversed (Sum of A to H above)	18,60,628.00	18,60,628.00	0.00	0.00
J	Net ITC Available for Utilization (6O - 7I)	32,37,813.00	32,37,813.00	0.00	0.00

Pt. III	Details of ITC for the financial year				
Sr.No	Details	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5
8	Other ITC related information				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	32,67,431.28	32,67,431.28	0.00	0.00
B	ITC as per sum total of 6(B) and 6(H) above	50,78,147.00	50,78,147.00	0.00	0.00
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year upto specified period	0.00	0.00	0.00	0.00
D	Difference [A-(B+C)]	-18,10,715.72	-18,10,715.72	0.00	0.00

E	ITC available but not availed	0.00	0.00	0.00	0.00
F	ITC available but ineligible	0.00	0.00	0.00	0.00
G	IGST paid on import of goods (including supplies from SEZ)	0.00	0.00	0.00	0.00
H	IGST credit availed on import of goods (as per 6(E) above)	0.00	0.00	0.00	0.00
I	Difference (G-H)	0.00	0.00	0.00	0.00
J	ITC available but not availed on import of goods (Equal to I)	0.00	0.00	0.00	0.00
K	Total ITC to be lapsed in current financial year (E + F + J)	0.00	0.00	0.00	0.00

Pt. IV	Details of tax paid as declared in returns filed during the financial year						
9	Description	Tax Payable (₹)	Paid Through Cash (₹)	Paid Through ITC (₹)			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
A	Integrated Tax	0.00	0.00	0.00	0.00	0.00	
B	Central Tax	62,12,720.00	17,193.00	61,95,527.00		0.00	
C	State/UT Tax	62,12,720.00	17,193.00		61,95,527.00	0.00	
D	Cess	0.00	0.00				0.00
E	Interest	0.00	0.00				
F	Late Fees	16,350.00	16,350.00				
G	Penalty	0.00	0.00				
H	Other	0.00	0.00				

Pt. V	Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period					
Sr.No.	Description	Taxable Value(₹)	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net	0.00	0.00	0.00	0.00	0.00

	of debit notes)					
11	Supplies / tax reduced through Amendments (-) (net of credit notes)	0.00	0.00	0.00	0.00	0.00
12	Reversal of ITC availed during previous financial year		18,45,679.00	18,45,679.00	0.00	0.00
13	ITC availed for the previous financial year		0.00	0.00	0.00	0.00
	Total turnover(5N + 10 - 11)	10,04,08,750.00	61,95,527.01	61,95,527.01	0.00	0.00

Pt. V	Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period					
14	Differential tax paid on account of declaration in 10 & 11 above					
Sr.No.	Description	Payable (₹)		Paid (₹)		
	1	2		3		
A	Integrated Tax	0.00		0.00		
B	Central Tax	0.00		0.00		
C	State/UT Tax	0.00		0.00		
D	Cess	0.00		0.00		
E	Interest	0.00		0.00		

Pt. VI	Other Information							
15	Particulars of Demands and Refunds							
Sr.No.	Details	Central Tax (₹)	State Tax / UT Tax (₹)	Integrated Tax(₹)	Cess(₹)	Interest(₹)	Penalty (₹)	Late Fee / Others(₹)
	1	2	3	4	5	6	7	8
A	Total Refund claimed	0.00	0.00	0.00	0.00			
B	Total Refund sanctioned	0.00	0.00	0.00	0.00			
C	Total Refund Rejected	0.00	0.00	0.00	0.00			
D	Total Refund Pending	0.00	0.00	0.00	0.00			

E	Total demand of taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F	Total taxes paid in respect of E above	0.00	0.00	0.00	0.00	0.00	0.00	0.00
G	Total demands pending out of E above	0.00	0.00	0.00	0.00	0.00	0.00	0.00

16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis					
Sr.No.	Details	Taxable Value (₹)	Central Tax (₹)	State Tax / UT Tax (₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5	6
A	Supplies received from Composition taxpayers	0.00				
B	Deemed supply under section 143	0.00	0.00	0.00	0.00	0.00
C	Goods sent on approval basis but not returned	0.00	0.00	0.00	0.00	0.00

17. HSN Wise Summary of outward supplies.

18. HSN Wise Summary of inward supplies.

To view the details uploaded for Table 17 & 18, download GSTR 9 in Excel/Json format.

19	Late fee payable and paid		
Sr.No.	Description	Payable(₹)	Paid(₹)
	1	2	3
A	Central tax	0.00	0.00
B	State Tax	0.00	0.00

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Date: 29-12-2022

Name of Authorized Signatory

SOHAM MODI

Designation / Status

Designated Partner

DRAFT