GOVERNMENT OF TELANGANA
COMMERCIAL TAX DEPARTMENT

DRC-07

[u/Sec 73 of TGST & CGSTAct 2017]

Date: 23-12-2024

DIN	GST/36ABPFA0002Q1ZD/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	 M/s AEDIS DEVELOPERS LLP AEDIS DEVELOPERS LLP 36ABPFA0002Q1ZD
Financial Year	2020-21

Ref: 1) SCN ARN No: **AD3602210128976,** Date: **15.02.2021.**

The summary of under declared tax is as follows:

SGST Rs.**2528.00**
CGST Rs.**2528.00**
Total Rs.**5056.00**

Responding to the show cause notice issued in the reference first cited above the tax payer has filed his written objections on Dt.05.03.2021. The same are discussed item wise along with the conclusions of the assessing authority as under:

1. **Reconciliation of GSTR-01 and GSTR-3B:**
   Please take notice that examination of records in GSTN has revealed the following discrepancies resulting in short payment / non-payment of output tax. Therefore you may pay this tax immediately;

S.No.	Item	Tax Period	SGST	CGST	IGST	Total
1	R1 Vs 3B	Apr,2020 - Dec,2020	2528	2528	0	5056
	Total		2528	2528	0	5056

Net tax payable as per GST act is Rs.5056.00

Response of the tax payer:
The tax payer has **'Not agreed'** for the following amount in the SCN.
SGST: Rs.**2528.00** **CGST:** Rs.**2528.00**

The reasons cited by the tax payer for disagreeing are:

1. The tax payer has replied that as per Notification No.03/2019- Central tax (Rate), 3/2019 – Integrated tax (Rate) dated 29 March 2019, GST liability was supposed to be paid at 1% (CGST-0.5% & SGST-0.5%) instead they have wrongly paid at 5% (CGST-2.5% & SGST-2.5%) in FY 2019-20. Hence, the excess tax paid in GSTR-3B in 2019-20 was adjusted in the GSTR-3B of FY 2020-21 till September return. Hence, the tax payer has requested to drop the proceedings.

Observations and conclusion of the assessing authority
Agreed with TP

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Observations and conclusion of the assessing authority

Agreed with TP

Summary:

Annexure with details for the above proposals are already sent with show cause notice.

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:

Statement of Computation of Liability					
S.No	Issue	Amt in SCN		Amt determined by AA	
		SGST	CGST	SGST	CGST
1	Reconciliation of GSTR-01 and GSTR-3B	2528.00	2528.00	0.00	0.00
	Total	2528.00	2528.00	0.00	0.00
Less Tax paid after issuing SCN but within (30) days				0.00	0.00
Less Tax paid after issuing SCN but after (30) days				0.00	0.00
Net liability				0.00	0.00

The Total due determined by the Assessing authority is Nil.

(Digitally signed in DRC-07)
Assistant Commissioner (ST)
M.G.Road - S.D.Road Circle,
Begumpet Division, Hyderabad.

Office of : Assistant Commissioner
Jurisdiction : M.G.ROAD - S.D.ROAD:Begumpet:Telangana, State/UT : Telangana

Reference No. : ZD361224030404V — Date : 23/12/2024

To

GSTIN/ID : 36ABPFA0002Q1ZD
Name : AEDIS DEVELOPERS LLP
Address : 5 4 187 3 AND 4, 2ND FLOOR, SOHAM MANSION, M G ROAD, SECUNDERABAD, Hyderabad, Telangana, 500003

Tax period : APR 2020 - DEC 2020 — F.Y. : 2020-2021

SCN/Statement Reference No. : ZD360221010159X — Date : 15/02/2021

Act/ Rules Provisions :
GST ACT 2017

Order for dropping the proceedings under section 73/74

With reference to the above referred show cause notice issued to you for representing your case against the reasons stated in the Annexure attached thereto and on the basis of information available on record, the proceedings are hereby dropped for the reasons and other details stated in the Annexure attached herewith.

Signature
Name : UPENDER REDDY BOPPIDI
Designation : Assistant Commissioner
Jurisdiction : M.G.ROAD - S.D.ROAD:Begumpet:Telangana