

Form GST ASMT 11
[See rule 99(2)]

Reply to the notice issued under section 61 intimating discrepancies in the return

Date :17-04-2025

1. GSTIN	36ABIFM1836H1Z7	
2. Name	Modi Reality Pocharam LLP	
3. Details of the notice: Notice for intimating discrepancies in the return after scrutiny	Reference No. ZD360823017724B	Date: 26-08-2023
4. Tax Period:	F.Y. 2021-2022	
5. Reply to the discrepancies: Provided in Annexure to form ASMT-11		
Sr. No.	Discrepancy	Reply
1	ITC claimed on inward supplies under RCM	

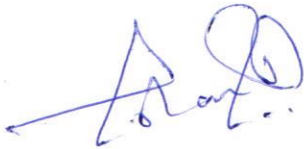
6. Amount admitted and paid, if any – None.

Act	Tax	Interest	Others	Total

7. Verification-

I, Soham Satish Modi 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 Authorised Signatory



~~Name: Soham Satish Modi~~

~~Designation/Status: Partner~~

Advocate Nishant Rao

Ph: 8801669895



Reply to the Notice:

Modi Reality Pocharam LLP (hereinafter referred as "Noticee") is engaged in rendering Construction Services and is registered with Goods and Services Tax department vide GSTIN No: 36ABIFM1836H1Z7. In response to the above, Noticee herein makes the below submissions

Submissions

1. Noticee submits that they deny all the allegations made in Show Cause Notice (SCN) as they are not factually/legally correct.
2. Noticee submits that the provisions (including Rules, Notifications & Circulars issued thereunder) of both the CGST Act, 2017 and the Telangana GST Act, 2017 are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act, 2017 would also mean a reference to the same provision under the TGST Act, 2017. Similarly, the provisions of CGST Act, 2017 are adopted by IGST Act, 2017 thereby the reference to CGST provisions be considered for IGST purpose also, wherever arises.
3. The current notice in Form GST ASMT-10 points out that noticee had excess availed credit under Reverse Charge Mechanism basis.

Tax Period	ITC claimed on inward RCM supplies in GSTR-3B [as per table 4(A)(2) + 4(A)(3)]		Reverse charge liability declared in GSTR-3B [as per table 3.1(d)]		Shortfall (-)/ Excess (+) in ITC (ITC claimed - Liability declared)	
	CGST	SGST	CGST	SGST	CGST	SGST
Apr-21	-	-	-	-	-	-
May-21	-	-	2,784	2,784	-2,784	-2,784
Jun-21	-	-	1,202	1,202	-1,202	-1,202
Jul-21	-	-	2,010	2,010	-2,010	-2,010
Aug-21	-	-	3,806	3,806	-3,806	-3,806
Sep-21	4,943	4,943	4,943	4,943	0	0
Oct-21	5,342	5,342	-	-	5,342	5,342
Nov-21	15,431	15,431	5,146	5,146	10,285	10,285
Dec-21	-	-	-	-	-	-
Jan-22	4,952	4,952	-	-	4,952	4,952
Feb-22	-	-	5,141	5,141	-5,141	-5,141
Mar-22	-	-	-	-	-	-
Total	30,669	30,669	25,032	25,032	5,637	5,637

4. Noticee submits that it is engaged in the business of rendering Construction Services Having HSN 9954 and is discharging its tax liability only by debiting its Cash Ledger as prescribed under Notification No. 11/2017-Central Tax (Rate), Dated 28-6-2017 and as amended by Notification No. 03/2019-Central Tax (Rate) dated 29-03-2019.
5. Accordingly, noticee has reported its Reverse Charge Mechanism (RCM) Liability in Table 3.1(d) of its monthly GSTR 3B returns and discharged RCM liability to the tune of Rs.50,064/- (CGST-Rs.25,032/- & SGST-Rs.25,032/-) during the F.Y.2021-22.
6. Noticee submits that during such period, it had inadvertently claimed Credit to the tune of Rs. 61,338/- (CGST- Rs. 30,669/- & SGST- Rs. 30,669/-) under Table 4(A)(3) of GSTR 3B returns for the months of Sep-21, Oct-21, Nov-21 & Jan-22.
7. Subsequently, Noticee had voluntarily reversed all such credit inadvertently availed during F.Y.2021-22 vide reversal through GSTR 3B return and through Form GST DRC-03 voluntarily payment. Details of such reversal are provided hereunder.

Sl. No.	Mode	CGST	SGST	Details	Annexure
1.	Table 4(B)(2) of GSTR 3B	15,431	15,431	GSTR 3B for the month of November,2021.	Annexure 1
2.	Form GST DRC-03 voluntarily Payment	15,237	15,237	Form GST DRC-03 vide ARN: AD361222013016S dated 29-12-2022	Annexure 2
Total		30,668	30,668		

8. Further, Noticee submits that it had rightly reported such reversal of credit in its GSTR 9 Annual return for the Financial Year 2021-22. Such annual return is attached as **Annexure 3** and a Screen shot of Table 7 of GSTR 9 Annual return is provided hereunder for your ready reference.

Screen shot of Table 7 of GSTR 9 Annual return

GSTIN - 36AB1FM1836H1Z7

Legal Name - MODI REALITY POCHARAM LLP

Trade Name - MODI REALITY POCHARAM LLP

Status - Filed

FY - 2021-22

Due Date - 31/12/2022

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(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)	₹0.00	₹15,237.00	₹15,237.00	₹0.00
(F) Reversal of TRAN-I credit		₹0.00	₹0.00	
(G) Reversal of TRAN-II credit		₹0.00	₹0.00	
(H1) Other Reversal	₹0.00	₹15,431.00	₹15,431.00	₹0.00
(I) Total ITC Reversed (Sum of A to H above)	₹0.00	₹30,668.00	₹30,668.00	₹0.00
(J) Net ITC Available for Utilization (60 - 71)	₹0.00	₹1.00	₹1.00	₹0.00

9. Hence, in consideration of all such submissions made above, it is clearly evident that notice did not avail any excess credit against inward supplies liable for RCM as alleged in the current notice. It is therefore requested to drop all further proceedings in this regard.

For Modi Reality Pocharam LLP



Authorised Signatory

Advocate Nishant Rao