Form GST ASMT 11

[See rule 99(2)]

Reply to the notice issued under section61 intimating discrepancies in the return

1. GSTIN	36AAEFM1459R1ZP	
2. Name	Modi Realty Mallapur LLP	
3. Details of the notice: Notice for intimating discrepancies in the return after scrutiny	Reference No. ZD360224014139P	Date: 09-02-2024
4. Tax Period:	2022-2023	
5. Reply to the discrepancies: Provided in Annexure to form ASMT-11		

Sr. No.	Discrepancy	Reply
1	Excess ITC claimed on account of non-reconciliation of information declared in GSTR 09	

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 beliefand nothing has been concealed therefrom.

Signature of Authorised

Signatory

~~Name: Soham Satish Modi~~

~~Designation / Status :~~ Partner

Date:

Advocate Nishanth Rao

Ph: 8806669895

COMMERCIAL TAXES DEPARTMENT

17 APR 2025

17/4/25

C/o JOINT COMMISSIONER (ST)

BEGUMPET DIVISION, HYDERABAD

Reply to the Notice:

Modi Realty Mallapur LLP (hereinafter referred as "Noticee") is engaged in rendering Construction Services and is registered with Goods and Services Tax department vide GSTIN No: 36AAEFM1459R1ZP. 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 claimed credit on account of non-reconciliation of information declared in GSTR 09.

Sr.No	Details	Integrated Tax (₹)
1	2	3
8	Other ITC related information	
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	50,27,799.00
B	ITC as per sum total of 6(B) and 6(H) above	1,28,67,683.74
A-B	Difference	-78,39,884.74

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. Noticee submits that it had reversed credit to the tune of Rs. 1,28,67,683.74/- during the F.Y.2022-23 through its monthly GSTR3B returns. In support of such submission GSTR 3B returns filed for the period F.Y.2022-23 as **Annexure 1** and a summary of such reversals is provided hereunder for your ready reference.

B. ITC Reversed	
(1) As per rules 42 & 43 of CGST Rules	
April, 2022	-
May, 2022	-
June, 2022	-
July, 2022	-
August, 2022	7,94,352
September, 2022	7,98,146
October, 2022	94,20,996
November, 2022	7,11,795
December, 2022	8,94,231
January, 2023	2,48,164
February, 2023	-
March, 2023	-
Total	1,28,67,684

6. Further, Noticee submits that it had rightly reported such reversal of credit in its GSTR 9 Annual return for the Financial Year 2022-23. Such annual return is attached as **Annexure 2** 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 - 36AAEFM1459R1ZP | Legal Name - MODI REALTY MALLAPUR LLP | Trade Name - MODI REALTY MALLAPUR LLP

Status - Filed | FY - 2022-23 | Due Date - 31/12/2023

Help

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	₹0.00	₹0.00	₹0.00
(F) Reversal of TRAN-I credit		₹0.00	₹0.00	
(G) Reversal of TRAN-II credit		₹0.00	₹0.00	
(H1) ITC Reversed	₹1,28,67,683.74	₹99,12,801.19	₹99,12,801.19	₹0.00
(I) Total ITC Reversed (Sum of A to H above)	₹1,28,67,683.74	₹99,12,801.19	₹99,12,801.19	₹0.00
(J) Net ITC Available for Utilization (6O - 7I)	₹0.00	₹2,08,476.07	₹2,08,476.07	₹0.00

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

For Modi Reality Mallapur LLP

Authorised Signatory