

Annexure D :

GST Liability based on Financials

	FY 2017-18			FY 2018-19			FY 2019-20			FY 2020-21			FY 2021-22			Total	
Taxable Turnovers	Amount	Rate of Tax	Tax Amount	Amount	Rate of Tax	Tax Amount	Amount	Rate of Tax	Tax Amount	Amount	Rate of Tax	Tax Amount	Amount	Rate of Tax	Tax Amount	Amount	Tax Amount
(A) Towards Construction services	20,65,500	18%	3,71,790	6,88,49,450	18%	1,23,92,901	10,98,15,406	18%	1,97,66,773	12,30,01,550	18%	2,21,40,279	1,33,02,500	18%	23,94,450	31,70,34,406	5,70,66,193
Sales commission - Post GST	52,79,281	18%	9,50,271	-	18%	-	-	18%	-	-	18%	-	-	18%	-	52,79,281	9,50,271
Forfeit Amount	-	18%	-	2,75,000	18%	49,500	-	18%	-	-	18%	-	-	18%	-	2,75,000	49,500
Sales and Project Management charges	-	18%	-	8,10,596	18%	1,45,907	-	18%	-	-	18%	-	-	18%	-	8,10,596	1,45,907
Extra Spects (Transferred to WIP)	97,000	18%	17,460	57,043	18%	10,268	5,87,080	18%	1,05,674	(7,63,055)	18%	(1,37,350)	(25,708)	18%	(4,627)	(47,640)	(8,575)
Discounts(Shown as Expense)	-	18%	-	-	18%	-	-	18%	-	(4,14,408)	18%	(74,593)	-	18%	-	(4,14,408)	(74,593)
Electrical (Transferred to WIP)													7,842	18%	1,412	7,842	1,412
Tiles (Transferred to WIP)													18,860	5%	943	18,860	943
Total	74,41,781		13,39,521	6,99,92,089		1,25,98,576	11,04,02,486		1,98,72,447	12,18,24,087		2,19,28,336	1,33,03,494		23,92,177	32,29,63,937	5,81,31,057
							10,92,28,326										
Tax paid																	
Via GSTR 3B (as per Annexure 6)			13,39,520			1,25,42,424			1,96,42,825			2,19,27,237			23,92,177		5,78,44,183
Via DRC																	
DRC-03 dated 31-12-2020 vide ARN AD361220005523R						90,550											90,550
DRC-03 dated 03-04-2021 vide ARN AD3604210021013 Total DRC 03 Amount is Rs. 63,208/- and its includes Rs. 14,332 towards reversal Ineligible Input tax credit									48,874								48,874
Total taxes paid			13,39,520			1,26,32,974			1,96,91,699			2,19,27,237			23,92,177		5,79,83,607
Shortfall / (Excess paid)			1			-34,398			1,80,748			1,099			-		1,47,450