O/C

H N A & Co LLP
Chartered Accountants
(Formerly known as Ahuja & Associates LLP)

Date: 17.10.2024

To
The Joint Commissioner (Appeals-II),
7th Floor, GST Bhawan,
L.B Stadium Road, Basher Bagh,
Hyderabad-500004

Dear Sir,

Sub: Filing of attested copy of DRC-07 and Appeal in from GST APL – 01.
Ref: i. Appeal filed online against the OIO NO: 02/2024-25(GST-Adjn) dated 01.07.2024 for the FY 2019-20 passed by The Superintendent of Central Tax, Secunderabad GST Division, Secunderabad pertaining to M/s. Vista Homes

ii. GSTIN No: 36AAGFV2068P1ZJ

1. With reference to the above, we have been authorized by M/s. Vista Homes to submit an appeal against the above-referred Orders and represent in the appeal proceedings before your good office to do necessary correspondences. A copy of the authorization is attached to the appeal.
2. In this regard, it is submitted that we have already filed an appeal memorandum online in Form GST APL-01 along with authorization and annexures against the above referred order which have been acknowledged vide provisional acknowledgement number AD3610240013350Q
3. Further, we are hereby submitting the physical copy of the Appeal memorandum along with annexures. Therefore, request you to take the same on record and admit the appeal.

Kindly acknowledge the receipt of the above and post the matter for hearing at the earliest.

Thanking You,
Yours truly
For M/s. H N A & Co. LLP
Chartered Accountants

LAKSHMAN KUMAR KADALI Digitally signed by LAKSHMAN KUMAR KADALI Date: 2024.10.17 12:42:44 +05'30'

H N A & CO LLP Hyderabad Chartered Accountants

सीमा शुल्क एवं वस्तु एवं सेवा कर प्रधान आयुक्त का कार्यालय O/o. Principal Commissioner of Customs & GST
22 OCT 2024
I.C. No:................
Appeals-II Commissionerate, Hyderabad. अपील्स-II आयुक्तालय, हैदराबाद.

CA K. Lakshman Kumar
Partner

Enclosure:
1. 2 Copies of Complete Appeal Memorandum for each of the years along with the attested copy of order

4th Floor, West Block, Srida Anushka Pride, R.No. 12, Banjara Hills, Hyderabad, Telangana - 500 034. INDIA.
040 2331 8128, 3516 2881 | sudhir@hnaindia.com | www.hnallp.com
Bengaluru | Hyderabad | Visakhapatnam | Gurugram (NCR) | Mumbai | Pune | Chennai | Guwahati | Vijayawada | Kolkata | Raipur | Kochi | Indore | Ahmedabad | Coimbatore

Index

Provisional Acknowledgement for submission of Form of Appeal

Your appeal has been successfully submitted against	**AD361024001335Q**
GSTIN/UIN/Temporary ID	36AAGFV2068P1ZJ
Date of filing	05/10/2024
Time of filing	13:30
Place of filing	Hyderabad
Name of the Taxpayer	VISTA HOMES
Address	2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION, MG ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003
Name of the person who is filing Appeal	SOHAM MODI
Amount of pre-deposit	₹ 95636

It is a system generated acknowledgement and does not require any signature.

Electronic Credit ledger

GSTIN - 36AAGFV2068P1ZJ
Legal Name - VISTA HOMES
Period: From -05/10/2024 To - 22/10/2024

Sr.No	Date	Reference No.	Tax period, if any	Description	Transaction Type [Debit (DR) / Credit (CR)]	Credit/Debit (₹)					Balance Available(₹)				
						Integrated Tax	Central Tax	State Tax	CESS	Total	Integrated Tax	Central Tax	State Tax	CESS	Total
-	-	-	-	Opening Balance	-	-	-	-	-	-	0	513744	1441339	0	1955083
1	05/10/2024	DI3610240003836	Mar-20	Payment of Demand under Appeal	Debit	0	48766	46870	0	95636	0	464978	1394469	0	1859447
-	-	-	-	Closing Balance	-	-	-	-	-	-	0	464978	1394469	0	1859447

FORM GST APL-01

[Refer Rule 108(1)]

Appeal to Appellate Authority

1	GSTIN/Temporary ID/UIN -	36AAGFV2068P1ZJ
2	Legal Name -	VISTA HOMES
3	Trade Name -	VISTA HOMES
4	Address -	2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION, MG ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003
	Order Type -	Demand Order
5	Order No - ZD360724014192N Order Date -	01/07/2024
6	Designation and address of the officer passing the order appealed against	Superintendent RAMGOPALPET-III and N
	Demand Id -	ZD360724014192N
7	Date of communication of the order to be appealed against -	01/07/2024
8	Name of the authorised representative -	SOHAM MODI[ABMPM6725H]

Category of the case under dispute -

1	Others - 1.Irregular availment of input tax credit in GSTR-3B 2.Delay filing of GSTR-1, GSTR-3B & GSTR-9 3.Non-Reversal of ITC as per Rule 42& 43 4.Ineligible ITC on account of non-filing of GSTR-3B by the suppliers

9	Details of Case under dispute	
(i)	Brief issue of case under dispute -	Refer to Annexure
(ii)	Description and clarification of goods/ services in dispute -	Refer to Annexure
(iii)	Period of Dispute - From - 01/04/2019 To -	31/03/2020

(iv) Amount under Dispute

Description		Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Amount of Dispute	Tax/Cess	468700	468700	18956	0	956356	1120532
	Interest	0	0	0	0	0	
	Penalty	56438	56438	40000	0	152876	
	Fees	5650	5650	0	0	11300	
	Other Charges	0	0	0	0	0	

(v)	Market value of seized goods -	Refer to Annexure
10	Whether the appelant wishes to be heard in person - Yes/No	Refer to Annexure
11	Statement of facts -	Refer to Annexure
12	Grounds of appeal -	Refer to Annexure
13	Prayer -	Refer to Annexure

14 Amount Of Demand created/ admitted/ disputed

Description		Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Amount of demand created (A)	Tax/Cess	468700	468700	18956	0	956356	1120532
	Interest	0	0	0	0	0	
	Penalty	56438	56438	40000	0	152876	
	Fees	5650	5650	0	0	11300	
	Other Charges	0	0	0	0	0	
Amount of demand admitted (B)	Tax/Cess	0	0	0	0	0	0
	Interest	0	0	0	0	0	
	Penalty	0	0	0	0	0	
	Fees	0	0	0	0	0	
	Other Charges	0	0	0	0	0	
Amount of dispute (C)	Tax/Cess	468700	468700	18956	0	956356	1120532
	Interest	0	0	0	0	0	
	Penalty	56438	56438	40000	0	152876	
	Fees	5650	5650	0	0	11300	
	Other Charges	0	0	0	0	0	

15 Details of payment of admitted amount and pre-deposit -

Pre-Deposit % of Disputed Tax/Cess - 10%

(a) Details of payment required

Description		Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Admitted Amount	Tax/Cess	0	0	0	0	0	95636
	Interest	0	0	0	0	0	
	Penalty	0	0	0	0	0	
	Fees	0	0	0	0	0	
	Other charges	0	0	0	0	0	
Pre-deposit (10% of Disputed Tax/Cess)	Tax/Cess	46870	46870	1896	0	95636	

(b) Details of payment of admitted amount and pre-deposit

Description		Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Amount Paid	Tax/Cess	46870	46870	1896	0	95636	95636
	Interest	0	0	0	0	0	
	Penalty	0	0	0	0	0	
	Fees	0	0	0	0	0	
	Other Charges	0	0	0	0	0	

(c) Details of amount payable towards admitted amount and pre-deposit

Description		Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Balance payable	Tax/Cess	0	0	0	0	0	0
	Interest	0	0	0	0	0	
	Penalty	0	0	0	0	0	
	Fees	0	0	0	0	0	
	Other Charges	0	0	0	0	0	

16 Whether appeal is being filed after the prescribed period - Yes/No — Refer to Annexure

17 If 'Yes' in item 16 -

(a) Period of delay - — Refer to Annexure

(b) Reason for delay - — Refer to Annexure

18 Place of supply wise details of integrated tax paid(admitted amount only)mentioned in the Table in sub-clause(a)of clause 15(item(a)),if any

Place of Supply (Name of State / UT)	Demand	Tax	Interest	Penalty	Others	Total
1	2	3	4	5	6	7
Telangana	Admitted Amount[in the table in sub-clause(a) of clause 15(item(a))]	0	0	0	0	0

Upload Supporting Documents (Relied upon), if any -

Annexure	Annexure.pdf

Verification

☑ I, SOHAM MODI , hereby solomenly 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.

Place: Hyderabad
Date: 05/10/2024

Name of the Applicant
VISTA HOMES

Form GST APL – 01

Form of Appeal to Appellate Authority

[Under Section 107(1) of Central Goods and Service Tax Act, 2017]

[See rule 108(1)]

BEFORE THE JOINT COMMISSIONER (APPEALS – II) OF CENTRAL TAX, HQRS OFFICE, 7TH FLOOR, L.B. STADIUM, BASHEERBAGH, HYDERABAD – 500004

(1) GSTIN/ Temporary ID/UIN-		36AAGFV2068P1ZJ	
(2) Legal Name of the Appellant		M/s. Vista Homes	
(3) Trade name, if any-		M/s. Vista Homes	
(4) Address		2nd Floor, 5-4-187/3 And 4, Soham Mansion, Mg Road, Secunderabad, Rangareddy, Telangana, 500003.	
(5) Order No.	Order In Original: 02/2024-25(GST-Adjn) DIN: 20240756YO000000BC1F	Order Date	01.07.2024
(6) Designation and address of the officer passing the order appealed against		The Superintendent of Central Tax, Secunderabad GST Division, Secunderabad Salike senate, D. No: 2-4-416 & 417, Ramgopal pet, MG Road, Secunderabad.	
(7) Date of communication of the order appealed against		07.07.2024 (through Post)	
(8) Name of the authorized representative		CA. Lakshman Kumar K, C/o: H N A & Co. LLP, Chartered Accountants, 4th Floor, West Block, Srida Anushka Pride, Above Lawrence and Mayo, Road No. 12, Banjara Hills, Hyderabad-500034. Email: laxman@hanindia.com Mob: +91 8978114334	
(9) Details of the case under dispute			
i. Brief issue of the case under dispute 		1.Irregular availment of input tax credit in GSTR-3B amounting to Rs.2,35,488/-(IGST Rs.17,008/- CGST Rs.1,09,240/- and SGST Rs.1,09,240/-) 2.Delay filing of GSTR-1, GSTR-3B & GSTR-9 amounting to Rs. 11,300/-(CGST Rs.5,650/- and SGST Rs. 5,650/-) 3.Non-Reversal of ITC as per Rule 42& 43 amounting to Rs.7,12,228/- (IGST Rs.1,948/- CGST Rs.3,55,140/- and SGST Rs. 3,55,140/-) 4.Ineligible ITC on account of non-	

	filing of GSTR-3B by the suppliers amounting to Rs. 8,640/-(CGST Rs.4,320/- and SGST Rs.4,320/-)
ii. Description and classification of goods/services in dispute	NA
iii. Period of dispute	April 2019 to March 2020
iv. Amount under dispute	

Description	**Central tax**	**State/UT tax**	**Integrated tax**	**Cess**
a. Tax/Cess	4,74,350/-	4,74,350/-	18,956/-	NA
b. Interest	u/s 50	u/s 50	u/s 50	NA
c. Penalty	56,438/-	56,438/-	40,000/-	NA
d. Fees	NA	NA	NA	NA
e. Other charges	NA	NA	NA	NA

	v. Market value of seized goods	NA
(10)	Whether the appellant wishes to be heard in person	Yes
(11)	Statement of Facts	**Annexure – A**
(12)	Grounds of Appeal	**Annexure – B**
(13)	Prayer	To set aside the impugned order to the extent aggrieved and grant the relief sought
(14)	Amount of Demand Created, admitted, and disputed	

Particulars of demand / Refund	Particulars		CGST	SGST	IGST	Cess	Total amount
	Amount of demand created (A)	a) Tax/Cess	4,74,350/-	4,74,350/-	18,956/-	NA	9,67,656/-
		b) Interest	u/s 50	u/s 50	u/s 50	NA	u/s 50
		c)Penalty	56,438/-	56,438/-	40,000/-	NA	1,52,876/-
		d)Fees	NA	NA	NA	NA	NA
		e) other charges	NA	NA	NA	NA	NA
	Amount of demand admitted (B)	a) Tax/Cess	NA	NA	NA	NA	NA
		b) Interest	NA	NA	NA	NA	NA
		c)Penalty	NA	NA	NA	NA	NA
		d)Fees	NA	NA	NA	NA	NA
		e) other charges	NA	NA	NA	NA	NA
	Amount of	a) Tax/Cess	4,74,350/-	4,74,350/-	18,956/-	NA	9,67,656/-

VISTA HOMES

	demand disputed (C)	b) Interest	u/s 50	u/s 50	u/s 50	NA	u/s 50
		c)Penalty	56,438/-	56,438/-	40,000/-	NA	1,52,876/-
		d)Fees	NA	NA	NA	NA	NA
		e) other charges	NA	NA	NA	NA	NA

(15) Details of payment of admitted amount and pre-deposit: -

a) Details of payment required

Particulars		Central tax	State/UT tax	Integrated tax	Cess	Total
a) Admitted amount	Tax/Cess	NA	NA	NA	NA	NA
	Interest	NA	NA	NA	NA	NA
	Penalty	NA	NA	NA	NA	NA
	Fees	NA	NA	NA	NA	NA
	Other charges	NA	NA	NA	NA	NA
b) Pre-Deposit (10% of disputed tax or 25Cr. Whichever is lower)	Tax/Cess	47,435/-	47,435/-	1,896/-	NA	96,766/-

b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed tax and cess)

Sr. No.	Description	Tax payable	Paid through cash/credit ledger	Debit entry No.	Amount of tax paid			
1	2	3	4	5	6	7	8	9
1	Integrated tax	NA	Cash Ledger	NA				
		NA	Credit Ledger	NA	NA	NA	NA	NA
2	Central tax	NA	Cash Ledger	NA		NA	NA	NA
		NA	Credit Ledger	NA	NA	NA	NA	NA
3	State/UT tax	NA	Cash Ledger	NA		NA	NA	NA
		NA	Credit Ledger	NA	NA	NA	NA	NA
4	Cess	NA	Cash Ledger	NA	NA	NA	NA	NA
		NA	Credit Ledger	NA	NA	NA	NA	NA

VISTA HOMES

c) Interest, Penalty, Late fee, and any other amount payable and paid

S.No.	Description	Amount Payable				Debit Entry No.	Amount paid			
1	2	3	4	5	6	7	8	9	10	11
1	Interest	NA	NA	NA	NA	NA	NA	NA	NA	NA
2	Penalty	NA				NA	NA			
3	Late Fee	NA	NA	NA	NA	NA	NA	NA	NA	NA
4	Others	NA	NA	NA	NA	NA	NA	NA	NA	NA

(16) Whether appeal is filed after the prescribed period – No

(17) If 'Yes' in item 16 –
  a. Period of delay - NA
  b. Reasons for delay – NA

(18) Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 15 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
NA	Admitted amount [in the Table in sub-clause (a) of clause 15 (Item (a))]	NA	NA	NA	NA	NA

(19)

VISTA HOMES

Appellant

ANNEXURE-A

STATEMENT OF FACTS

A. M/s. Vista Homes (hereinafter referred as "Appellant") Located 5-4-187/3 And 4, 2nd Floor, Soham Mansion, M.G Road, Secunderabad, Ranga Reddy, Telangana, 500003 is inter alia engaged in the business of construction & sale of Villas and is registered with the Goods and Services Tax department vide GSTIN No: 36AAGFV2068P1ZJ in the state of Telangana. The Appellant has been paying applicable GST and filing returns regularly after disclosing the required disclosures therein.

B. Appellant has been receiving various Input goods and services during the normal course of business on which ITC is being availed for the GST charged on them. The appellant has been filing the GST returns by claiming the ITC on all its inwards supplies through GSTR – 3B.

C. The GST authorities has carried out an scrutiny of returns furnished by the Appellant for the FY 2019-20 and has intimated a few discrepancies through ASMT-10 vide Reference no: ZM360523052062D dated 23.02.2024 and also issued DRC-01A vide DIN: 20240356YO000000F6EB dated 25.03.2024.

D. Further, Appellant is in receipt of Show cause notice issued u/s 73 in Form DRC-01 having SCN Reference no: 07/2024-25-GST dated 04.04.2024 from the Superintendent of central tax as to why:

   a. *An amount of 9,67,656/- (IGST Rs. 18,956/-, CGST Rs.4,74,350/- and SGST Rs. 4,74,350/-) being demanded for various issues for the period April 2019 to March 2020 should not be demanded from them in terms of Section 73(1) of CGST Act,2017 and SGST Act, 2017 read with Section 20 of IGST Act,2017*

   b. *Interest payable on the amount mentioned at S.No. (a) above, should not be recovered from them in terms of Section 50 of CGST Act,2017 and TSGST Act,2017 read with Section 20 of IGST Act ,2017*

   c. *Penalty should not be imposed on the amount mentioned at S.No (a) above, in terms of provisions of Sec 73(1) of CGST Act, 2017/ TSGST Act,2017 read with Section 122(2)(a) of CGST Act,2017 and also read with Section 20 of IGST Act ,2017*

E. Later, the Adjudicating authority confirmed the demand by issuing an order In Original vide OIO No: 02/2024-25(GST-Adjn) dated 01.07.2024. (Copy of Order in Original dated 01.07.2024 is enclosed as **Annexure-I)**

VISTA HOMES

i. *I hereby confirm the demand of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240/- & SGST: Rs. 1,09,240/-) for irregular availment of input tax credit in GSTR-3B on comparison with ITC available in GSTR-2A for the FY 2019-20 as discussed in Para 7.1, under the provisions of sub section (1) of Section 73 of the CGST Act, 2017 and SGST Act, 2017 read with Section 20 of IGST Act, 2017;*

ii. *I hereby confirm the Interest demand on the demand amount confirmed at Sl.No.(i), as discussed in Para 7.1 under Section 50 of the CGST Act, 2017/ TSGST Act, 2017 read with Section 20 of IGST Act, 2017;*

iii. *I hereby impose penalty of Rs.41,848/ (IGST: Rs.20,000/-, CGST: Rs. 10,924/- & SGST: Rs. 10,924/-) on the defhand amount confirmed at Sl.No.(i). as discussed in Para 7.1 in terms of provisions of Section 73(1) of CGST Act, 2017 / TSGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and also read with Section 20 of IGST Act, 2017;*

iv. *I hereby confirm the demand of Rs.11,300/- (CGST: Rs.5,650/- & SGST: Rs.5,650/-) for late fee on delayed filing of GSTR-1, GSTR-3B and GSTR-9 returns during FY 2019-20 as discussed in para 7.2, under the Section of 47 of CGST Act, 2017/SGST Act, 2017;*

v. *I hereby confirm the demand of Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) for irregular availment of input tax credit in GSTR-3B on comparison with ITC available in GSTR-2A for the FY 2019-20 as discussed in Para 7.3, under the provisions of Section 73 of the CGST Act, 2017 and SGST Act, 2017;*

vi. *I hereby confirm the Interest demand on the demand amount confirmed at Sl.No.(v), as discussed in Para 7.3 under Section 50 of the CGST Act, 2017/ TSGST Act, 2017 read with Section 20 of IGST Act, 2017;*

vii. *I hereby impose penalty of Rs.20,000/- (CGST: Rs. 10,000/- & SGST: Rs. 10,000/-) on the demand amount confirmed at Sl.No.(v), as discussed in Para 7.3 in terms of provisions of Section 73(1) of CGST Act, 2017/ TSGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and also read with Section 20 of IGST Act, 2017;*

viii. *I hereby confirm the demand of Rs.7,12,228/- (IGST: Rs.1,948/-, CGST:Rs.3,55,140 /- & SGST: Rs. 3,55,140/-) for non-reversal of ITC for the FY 2019-20 as discussed in Para 7.4, under the provisions of Section 73 of the CGST Act, 2017 & SGST Act, 2017 read with Section 20 of IGST Act, 2017;*

VISTA HOMES

ix. *1 hereby confirm the Interest demand on the demand amount confirmed at Sl.No.(viii), as discussed in Para 7.4 under Section 50 of the CGST Act, 2017/ TSGST Act, 2017 read with Section 20 of IGST Act, 2017*

x. *1 hereby impose penalty of Rs.91,028/- (IGST: Rs.20,000/-, CGST: Rs. 35,514/- & SGST: Rs.35,514/-) on the demand amount confirmed at Sl.No.(viii), as discussed in Para 7.4 in terms of provisions of Section 73(1) of CGST Act, 2017 / TSGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and also read with Section 20 of IGST Act, 2017*

To the extent Aggrieved by the impugned order, which is contrary to facts, law, and evidence, apart from being contrary to a catena of judicial decisions and beset with grave and incurable legal infirmities, the appellant prefers this appeal on the following grounds (which are alternate pleas and without prejudice to one another) amongst those to be urged at the time of hearing of the appeal.

VISTA HOMES

ANNEXURE-B

GROUNDS OF APPEAL

1. Appellant submits that the impugned order is ex-facie illegal and untenable in law since the same is contrary to facts and judicial decisions.

2. Appellant submits that the provisions (including Rules, Notifications & Circulars issued thereunder) of both the CGST Act, 2017 and the TGST 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 the CGST Act, 2017 are adopted by the IGST Act, 2017 thereby the reference to CGST provisions be considered for IGST purposes also, wherever it arises.

In Re: No Excess availment of ITC in GSTR-3B when compared to GSTR-2A

3. The impugned order has confirmed that on comparison of Input tax credit availed in GSTR-3B and ITC auto-populated in GSTR-2A, it was noticed that there is excess availment of Input Tax Credit amounting to Rs.2,35,488/-(IGST Rs.17,008/- CGST Rs.1,09,240 and SGST Rs.1,09,240/-) for the FY 2019-20.

4. In this regard, the Appellant submits that there is no excess claim of ITC as alleged in the impugned order. The Appellant submits that the Appellant has claimed the input tax credit of Rs. 1,37,25,850/- (IGST of Rs. 38,159/-, CGST Rs. 68,62,925/- and SGST Rs. 68,62,925/-) in table 4(C) of the GSTR-3B after considering the reversals as per table 4(B)(2) during the FY2019-20 based on the invoices issued by the suppliers following section 16(2) of the CGST Act, 2017. which should be compared with the input tax credit available as per GSTR-2A. (Copy of GSTR-3B and GSTR-2A is enclosed as **Annexure-II & III)**

5. The Appellant submits that as per the information available in the records or at GST portal, the ideal difference between the ITC claimed during the FY 2019-20 in GSTR-3B returns and the ITC auto-populated in the GSTR-2A is provided below in the tabular form: - ***(Table of Difference Between GSTR-2A Vs GSTR-3B)***

S.No	Particulars	IGST	CGST	SGST
1	Net ITC Auto populated in GSTR-2A	21,151	67,64,593	67,64,593
2	Net ITC Claimed in GSTR-3B	38,159	68,62,925	68,62,925

VISTA HOMES

3	**ITC short reflected in GSTR-2A (1-2)**	**17,008**	**98,333**	**98,333**
	Declarations as per Rule 36(4)	**17,008**	**98,333**	**98,333**

6. Further, with respect to above mentioned declarations in the table the Appellant provides the reference to Rule 36(4) which is extracted as here:

"Previously, as per the sub-rule (4) inserted in rule 36 of the Central Goods and Service Tax Rules, a taxpayer filing GSTR-3B can claim input tax credit only to the extent of the eligible credit available in GSTR-2B. Until 31st December 2021, this was 105% of the ITC in GSTR-2B/ GSTR-2A between 1st Jan 21 up to 31st Dec 21.
The amount of eligible credit is arrived upon based on the input tax credit provisions under the GST law, as well as the fact that such invoices/debit notes have been uploaded by the suppliers and reflect in the business's GSTR-2B.
Even before 5%, the ITC claim was restricted to 10% between 1st Jan 2020 and 31st Dec 2020 whereas it was 20% for the period from 9th Oct 2019 till 31st Dec 2019."

7. As per the above table, the difference between GSTR-2A and GSTR-3B amounts to Rs. 2,13,673/- (IGST Rs. 17,008 /- CGST Rs. 98,333/- and SGST Rs. 98,333/-) for which the Appellant submits the declarations from the respective suppliers where the value of such supply not reflected in GSTR-2A. Hence, the Appellant requests you to consider the same and drop the proceedings initiated in this regard.

8. In this regard, the Appellant submits that CBIC has issued circular no.193/05/2023-GST dated 17.07.2023 to address the issue of difference between the input tax credit availed as per GSTR-3B and the input tax available as per GSTR-2A for the FY201-20 and the relevant portion is extracted below: -

"4.In order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the CGST Act, hereby clarifies as follows:

(i) Since rule 36(4) came into effect from 09.10.2019 only, the guidelines provided by Circular No. 183/15/2022-GST dated 27th December, 2022 shall be applicable, in toto, for the period from 01.04.2019 to 08.10.2019.

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(ii) *In respect of period from 09.10.2019 to 31.12.2019, rule 36(4) of CGST Rules permitted availment of Input tax credit by a registered person in respect of invoices or debit notes, the details of which have not been furnished by the suppliers under sub-section (1) of section 37, in FORM GSTR-1 or using IFF to the extent not exceeding 20 per cent. of the eligible credit available in respect of invoices or debit notes, the details of which have been furnished by the suppliers under sub-section (1) of section 37 in FORM GSTR-1 or using IFF. Accordingly, the guidelines provided by Circular No. 183/15/2022-GST dated 27th December, 2022 shall be applicable for verification of the condition of clause (c) of sub-section (2) of Section 16 of CGST Act for the said period, subject to the condition that availment of Input tax credit by the registered person in respect of invoices or debit notes, the details of which have not been furnished by the suppliers under sub-section (1) of section 37, in FORM GSTR-1 or using IFF shall not exceed 20 per cent. of the eligible credit available in respect of invoices or debit notes the details of which have been furnished by the suppliers under sub-section (1) of section 37 in FORM GSTR-1 or using IFF."*

From the above referred circular, it is evident that for the period from 01.04.2019 to 08.10.2019, the procedure specified in circular no.183/15/2022-GST is applicable.

9. In the instant case, the invoices not reflected in the GSTR-2A is of the period between 01.04.2019 to 08.10.2019 and the relevant extract of circular no.183/15/2022-GST is provided below: -

"4. The proper officer shall first seek the details from the registered person regarding all the invoices on which ITC has been availed by the registered person in his FORM GSTR 3B but which are not reflecting in his FORM GSTR 2A. He shall then ascertain fulfilment of the following conditions of Section 16 of CGST Act in respect of the input tax credit availed on such invoices by the said registered person:

i) that he is in possession of a tax invoice or debit note issued by the supplier or such other tax paying documents;

ii) that he has received the goods or services or both;

iii) that he has made payment for the amount towards the value of supply, along with tax payable thereon, to the supplier.

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4.1.2. In cases, where difference between the ITC claimed in FORM GSTR-3B and that available in FORM GSTR 2A of the registered person in respect of a supplier for the said financial year is upto Rs 5 lakh, the proper officer shall ask the claimant to produce a certificate from the concerned supplier to the effect that said supplies have actually been made by him to the said registered person and the tax on said supplies has been paid by the said supplier in his return in FORM GSTR 3B."

10. Appellant submits that from the reading of the above circular, it can be understood that the following conditions need to be satisfied to get the benefit conferred in circular no. 183/15/2022-GST: -
    i. Appellant should possess the copy of the invoices.
    ii. Appellant should have received the goods or services.
    iii. Appellant should have made payment to the supplier.
    iv. Appellant should get the declaration from the supplier.

11. Without prejudice to the above, Appellant would like to submit that appellant is rightly eligible for ITC for the following reasons:
    a. 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 has been satisfied.
    b. 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.
    c. Appellant further submits that Finance Act, 2022 has omitted Section 42, 43 and 43A of the CGST Act, 2017 which deals ITC matching concept. Appellant 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.

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d. 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 statue.

e. 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 order is not correct.

i. **Appellant 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. **Similarly, it is only Rule 36(4) of CGST Rules, 2017 as inserted w.e.f. 09.10.2019 has mandated the condition of reflection of vendor invoices in GSTR-2A with adhoc addition of the 20% (which was later changed to**

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10% & further to 5%). At that time, the CBIC vide Circular 123/42/2019 dated 11.11.2019 categorically clarified that the matching u/r. 36(4) is required only for the ITC availed after 09.10.2019 and not prior to that. Hence, the denial of the ITC for non-reflection in GSTR-2A is incorrect during the subject period.

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, Appellant 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 appellant is rightly eligible for ITC.

p. Appellant submit 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. Appellant wish to rely on recent decisions in case of
   - D.Y. Beathel Enterprises Vs State Tax officer (Data Cell), (Investigation Wing), Tirunelveli 2021(3) TMI 1020-Madras High Court

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- Jurisdictional High Court decision in case of 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
- M/s. Sanchita Kundu & Anr. Vs Assistant Commissioner of State Tax 2022 (5) TMI 786 - Calcutta High Court.
- 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 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

Hence, the Appellant requests you to consider the above submissions and drop the proceedings initiated in this regard.

In Re: Non-Payment of Late fee on delayed filing of GSTR-1, GSTR-3B and GSTR-9 for the FY 2019-20

12. The impugned order has alleged that the Appellant has not paid late fee for delayed filing of GSTR-1, GSTR-3B and GSTR-9 returns amounting to Rs.11,300/-(CGST Rs.5,650/- and SGST Rs.5,650) for the FY 2019-20.

13. In this regard, the Appellant submits that the Appellant has paid the late fee amounting to Rs.11,300/-(CGST Rs.5,650/- and SGST Rs.5,650) through DRC-03 vide ARN No: AD361024000592N dated 03.10.2024 for the FY 2019-20. Hence, the Appellant request you to consider the same and drop the proceedings initiated in this regard. (Copy of DRC-03 is enclosed as **Annexure-IV)**

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In Re: No Claim of Ineligible ITC on account of non-filing of GSTR-3B by the suppliers

14. The impugned order has confirmed that on comparison of GSTR-2A, it was noticed that the Appellant has availed ineligible ITC in respect of invoices issued by the suppliers who have not filed their GSTR-3B returns for the FY 2019-20 amounting to Rs. 8,640/- (CGST Rs.4,320/- and SGST Rs.4,320/-).

15. In this regard, the Appellant submits that the Appellant has not availed ineligible ITC as all the supplier's GSTR-3B returns filing status is marked as "YES" in GSTR-2A. The appellant submits that the impugned order is incorrect and vague and issued without any proper examination of GSTR-2A which is invalid. (A copy of extract of GSTR-2A is enclosed as **Annexure-III).** Hence, the demand to that extent needs to be dropped.

16. As stated above, in case the supplier fails to remit tax, the department must first conduct an enquiry against the supplier before attempting to deny the ITC availed by the Appellant & expecting the Appellant to step into the shoes of the department and follow up the supplier to deposit tax is Prima facie wrong. Therefore, the Appellant submits that the impugned order is incorrect & invalid and requests to drop the proceedings initiated in this regard.

17. Without prejudice to the above, the Appellant submits that the Appellant should not be restricted from availing the credit owing to the suppliers' failure to discharge their tax obligations to the government. Having duly fulfilled the responsibility by remitting taxes to the suppliers and rightfully availing the credit, the Appellant should not be restricted in claiming Input Tax Credit (ITC). The default in tax payment lies with the suppliers, and it is imperative that the Appellant shall not be penalized by restricting the ITC utilization due to the suppliers' non-compliance. Therefore, order hereby requests to recognize the compliance in fulfilling their tax obligations and refrain from limiting entitlement to ITC on account of the suppliers' lapses.

18. In this regard, Appellant wish to reproduce the extract of 16(2)(c):

    "Section 16(2)(c) subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilization of input tax credit admissible in respect of the said supply;"

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19. As seen from Section 16(2)(c), ITC can be availed subject to Section 41 of the GST Act which deals with the claim of ITC and the provisional acceptance thereof.

"Section 41. Claim of input tax credit and provisional acceptance thereof:

1. *Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to take the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited on a provisional basis to his electronic credit ledger.*
2. *The credit referred to in sub-section (1) shall be utilized only for payment of self-assessed output tax as per the return referred to in the said sub-section"*

From the above-referred section, it is clear that every registered person is entitled to take credit of eligible ITC as self-assessed in his return and the same will be credited to the electronic credit ledger on a provisional basis.

20. In this regard, it is submitted that Section 42, *ibid* specifies the mechanism for matching, reversal, and reclaim of ITC wherein it was clearly stated the details of every inward supply furnished by a registered person shall be matched with the corresponding details of outward supply furnished by the supplier in such manner and within such time as may be prescribed.

21. Further, Rule 69 of CGST Rules, 2017 specifies that the claim of ITC on inward supplies provisionally allowed under Section 41 shall be matched under Section 42 after the due date for furnishing the return in GSTR-03. Further, the first proviso to Rule 69 also states that if the time limit for furnishing Form GSTR-01 specified under Section 37 and Form GSTR-2 specified under Section 38 has been extended then the date of matching relating to the claim of the input tax credit shall also be extended accordingly.

22. The Central Government vide Notification No.19/2017-CT dated 08.08.2017, 20/2017-CT dated 08.08.2017, 29/2017-CT dated 05.09.2017, 44/2018-CT dated 10.09.2018, has extended the time limit for filing GSTR-2 and GSTR-3. Further, vide Notification No.11/2019-CT dated 07.03.2019 stated that the time limit for furnishing the details or returns under Section 38(2) (GSTR-2) and Section 39(1) GSTR 3 for the months of July 2017 to June 2019 shall be notified subsequently.

23. From the above-referred Notifications, it is very clear that the requirement to file GSTR 2 and GSTR 3 has differed for the period July 2017 to June 2019 and subsequently, it was stated the due date for filing would be notified separately. In

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the absence of a requirement to file GSTR-2 and GSTR-3, the matching mechanism prescribed under Section 42 read with Rule 69 will also deferred and become inoperative.

24. Once the mechanism prescribed under Section 42 to match the provisionally allowed ITC under Section 41 is not in operation, the final acceptance of ITC under Rule 70 is not possible thereby the Appellant can use the provisionally allowed ITC until the due date for filing GSTR 2 and GSTR 3 is notified. Hence, there is no requirement to reverse the provisional ITC availed even though the supplier has not filed their monthly GSTR-3B returns till the mechanism to file GSTR 2 and GSTR 3 or any other new mechanism is made available.

25. The Appellant further submits that the Finance Act, 2022 has omitted Sections 42, 43 and 43A of the CGST Act, 2017 which deals ITC matching concept. The appellant also 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 accurate ITC claims. Hence, the omission of sections 42, 43 and 43A has eliminated the concept of the provisional ITC claim process, matching and reversals.

26. 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. Hence, request you to set aside the proceedings initiated.

27. The Appellant submits that Section 38(1) of the CGST Act, 2017 provides as under:

"SECTION 38. Furnishing details of inward supplies. — (1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52, shall verify, validate, modify or delete, if required, the details relating to outward supplies and credit or debit notes communicated under sub-section (1) of section 37 to prepare the details of his inward supplies and credit or debit notes and may include therein, the details of inward supplies and credit or debit notes received by him in respect of such supplies that have not been declared by the supplier under sub-section (1) of section 37."

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28. Therefore, the aforesaid provisions mandate for filing of GSTR 2 by incorporating the details of the invoices not declared by the vendors. Further, the ITC so declared is required to be matched and confirmed as per provisions of Sec. 42 and 43 of the CGST Act, 2017. Hence, Appellant submits that on one hand, the law allows the recipient to even claim ITC in respect of the invoices for which the details have not been furnished by the vendors. On the other hand, Rule 60 of the CGST Rules, 2017 which deals with the procedure for filing GSTR 2 in fact does not provide for its filing at all but only provides for the auto-population of the data filed by the vendors in GSTR 2A/2B. The same therefore clearly runs contrary to Sec. 38 discussed above.

29. 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 is necessary in notice 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.

30. Further, it is submitted that 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 Rules 69 to 71 have been omitted w.e.f. 01.10.2022.

31. The Appellant submits that 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 the 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.

32. It is submitted that neither the form has been prescribed by the law nor the same has been communicated to the Appellant therefore it is not possible to comply with the condition given in Section 42 read with Rule 69, Rule 70 and 71.

33. The Appellant also submits that as Section 41 allows the provisional availment and utilization of ITC, there is no violation of Section 16(2)(c) of GST Act 2017,

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therefore, the ITC availed by us is rightly eligible. Hence, the observation of the audit to this extent needs to be set aside.

34. Further, Appellant hereby submits that in the case of Global Ltd. v. UOI - 2014 (310) E.L.T. 833 (Guj.) it was held that denial of ITC to the buyer of goods or services for default of the supplier of goods or services, will severely impact working capital and therefore substantially diminishes the ability to continue the business. Therefore, it is a serious affront to his right to carry on his trade or business guaranteed under Article 19(1)(g) of the Constitution.

35. The Appellant submits that the denial of ITC to the buyer of goods or services for default of the supplier of goods or services is wholly unjustified and this causes the deprivation of the enjoyment of the property. Therefore, this is positively violative of the provision of Article 300A of the Constitution of India - Central Excise, Pune v. Dai Ichi Karkaria Ltd., SC on 11 August 1999 [1999 (112) E.L.T. 353 (S.C.)]

36. The Appellant submits that the denial of ITC to the buyer of goods or services for default of the supplier of goods or services clearly frustrates the underlying objective of removal of the cascading effect of tax as stated in the Statement of object and reasons of the Constitution (One Hundred and Twenty-Second Amendment) Bill, 2014. it is an established principle of law that it is necessary to look into the mischief against which the statute is directed, other statutes in *pari materia* and the state of the law at the time.

37. Appellant submits that one also needs to consider Article 265 of the Constitution which provides that no tax shall be levied or collected except by authority of law. Hence not only the levy but even the collection of the tax shall be only by authority of law. Hence, with regard to above submission, it is requested to drop the further proceedings.

38. In this regard, the Appellant wishes to place reliance on the following judgements:
    a. **M/S. Gargo Traders V/s The Joint Commissioner, Commercial Taxes (State Tax) & Ors. 2023 (6) TMI 533 - Calcutta High Court** the following judgement held in as follows:
    "12.The main contention of the petitioner that the transactions in question are genuine and valid and relying upon all the supporting relevant documents required under law, the petitioner with due

diligence verified the genuineness and identity of the supplier and name of the supplier as registered taxable person was available at the Government Portal showing its registration as valid and existing at the time of transaction.

13. Admittedly at the time of transaction, the name of the supplier as registered taxable person was already available with the Government record and the petitioner ***has paid the amount of purchased articles as well as tax on the same through bank and not in cash****.*

14. It is ***not the case of the respondents that there is a collusion between the petitioner and supplier with regard to the transaction****.*

15. This Court finds that without proper verification, it cannot be said that there was any failure on the part of the petitioner in compliance of any obligation required under the statute before entering into the transactions in question.

16. The respondent authorities ***only taking into consideration of the cancellation of registration of the supplier with retrospective effect have rejected the claim of the petitioner without considering the documents relied by the petitioner.***

17. The unreported judgment passed in the case of M/s Lgw Industries Limited & Ors. (supra) is squarely applicable in the present case.

18. In view of the above, the impugned orders are set aside. The respondent no. 1 ***is directed to consider the grievance of the petitioner afresh by taking into consideration of the documents which the petitioner intends to rely in support of his claim.****"*

b. **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 Commissioner of State Tax Vs Suncraft Energy Private Limited 2023 (12) TMI 739 – SC order wherein it was held that**

"The first respondent without resorting to any action against the fourth respondent who is the selling dealer ***has ignored the tax invoices produced by the Tax payer as well as the bank statement to substantiate that they have paid the price for the goods and services rendered as well as the tax payable there on, the action of the first respondent has to be branded as arbitrarily.*** *Therefore, before directing the Tax payer to reverse the input tax credit and remit the same to the government, the first respondent ought to have taken action against the*

fourth respondent the selling dealer and unless and until the first respondent is able to bring out the exceptional case where there has been collusion between the Tax payer and the fourth respondent or where the fourth respondent is missing or the fourth respondent has closed down its business or the fourth respondent does not have any assets and such other contingencies, straight away the ***first respondent was not justified in directing the Tax payer to reverse the input tax credit availed by them. Therefore, we are of the view that the demand raised on the Tax payer dated 20.02.2023 is not sustainable.***

c. D.Y. Beathel Enterprises Vs State Tax officer (Data Cell), (Investigation Wing), Tirunelveli 2021(3) TMI 1020-Madras High Court wherein it was held that

"12. Therefore, if the tax had not reached the kitty of the Government, then the liability may have to be eventually borne by one party, either the seller or the buyer. In the case on hand, the respondent does not appear to have taken any recovery action against the seller / Charles and his wife Shanthi, on the present transactions.

13. The learned counsel for the petitioners draws my attention to the SCN, dated 27.10.2020, finalising the assessment of the seller by excluding the subject transactions alone. I am unable to appreciate the approach of the authorities. When it has come out that the seller has collected tax from the purchasing dealers, the omission on the part of the seller to remit the tax in question must have been viewed very seriously and strict action ought to have been initiated against him.

14. That apart in the enquiry in question, the Charles and his Wife ought to have been examined. They should have been confronted.

39. The Appellant submits that the fact of payment or otherwise of the tax by the supplier is neither known to us nor is verifiable by us. Thereby it can be said that such a 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:

   a. *Indian Seamless Steel & Alloys Ltd Vs UOI, 2003 (156) ELT 945 (Bom.)*
   b. *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.

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40. The Appellant submits that Section 76 of CGST Act, 2017 provides the recovery mechanism to recover the tax collected by the supplier but not paid to the government. Further, Sections 73 and 74 also provide the recovery mechanism to recover the GST collected by way of the issue of order. In this regard, we submit that the revenue department cannot straight away deny the ITC to the recipient of goods or services without exercising the above-referred powers.

41. The Appellant further submits that without impleading the supplier the department cannot deny ITC to the recipient. Further, Section 16(2) of CGST Act, 2017 states that if the tax is not remitted by the supplier the credit can be denied and to ascertain the same, the department should implead the supplier first. In the instant case, no such act is initiated by the department against the supplier instead proposed to deny the ITC to the recipient which is not correct.

42. The Appellant further submits that for the default of the supplier, the recipient shall not be penalized therefore the impugned order shall be set aside. In this regard, reliance is placed on On following case laws:

- **Quest Merchandising India Pvt Ltd Vs Government of NCT of Delhi and others 2017-TIOl-2251-HC-DEL-VAT** wherein it was held that *"54. The result of such reading down would be that the Department is precluded from invoking Section 9 (2) (g) of the DVAT to deny ITC to a purchasing dealer who has bona fide entered into a purchase transaction with a registered selling dealer who has issued a tax invoice reflecting the TIN number. In the event that the selling dealer has failed to deposit the tax collected by him from the purchasing dealer, the remedy for the Department would be to proceed against the defaulting selling dealer to recover such tax and not deny the purchasing dealer the ITC."*

- **Hon'ble Karnataka High Court in a writ petition filed by M/s ONXY Designs Versus The Assistant Commissioner of Commercial Tax Bangalore 2019(6) TMI 941** relating to Karnataka VAT has held that *"It is clear that the benefit of input tax cannot be deprived to the purchaser dealer if the purchaser dealer satisfactorily demonstrates that while purchasing goods, he has paid the amount of tax to the selling dealer. If the selling dealer has not deposited the amount in full or a part thereof, it would be for the revenue to* proceed *against the selling dealer"*

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43. The Appellant 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. Some of them are as follows:

   a. Arise India Limited vs. Commissioner of Trade and Taxes, Delhi - 2018-TIOL-11-SC-VAT was rendered favourable to the assessee. This decision was rendered in the context of section 9(2) (g) of the Delhi Value Added Tax Act, 2004 which is a similar provision wherein the credit availment of the recipient is dependent on the action taken by the supplier.

   b. M/s Tarapore and Company Jamshedpur v. the State of Jharkhand - 2020-TIOL-93-HC-JHARKHAND-VAT This decision was rendered in the context of section 18 (8)(xvii) of Jharkhand Value Added Tax Act, 2005 similar to the above provision.

   The decisions in the above cases would be equally applicable to the present context of Section 16(2) *ibid.*

44. From the above-referred decisions, it is clear that the denial of ITC to the recipient for the default of the supplier is not correct. Thereby, the audit observation to this extent needs to be dropped.

In Re: No Input Tax Credit reversal to be made under Rule-42/43.

45. The Appellant submits that the impugned order has stated that the Appellant has declared an amount of Rs. 55,74,251/- as exempted and Nil rated turnover, not reversed any ITC attributable to exempted and Nil rated turnover under Rule 42 and 43 of the CGST Act, 2017 and confirmed the order to deny ITC of Rs. 7,12,228/- (IGST Rs. 1,948/- CGST Rs. 3,55,140/- and SGST Rs. 3,55,140/-) attributable to exempted and Nil turnover under Rule 42 and 43 of the CGST Act, 2017.

46. In this regard, the Appellant submits that the impugned order is erroneous for the following reasons, thereby, the same needs to be dropped outrightly: -

   a. Impugned order has not examined whether the turnover declared in table 3.1(c) of GSTR-3B is required to be considered for the purpose of reversal under Rule 42 and 43 of CGST Rules, 2017

   b. Impugned order has considered the entire ITC avails during the period as the common credit whereas the reversal under Rule 42 ad 43 is required to be made only on common ITC used for provision of both taxable and exempted turnover.

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This shows that the impugned order has been issued on an incorrect basis and the same needs to be dropped.

47. With respect to Exempt supplies mentioned in the impugned order as per Table "*3.1(C) Other Outward Supplies (Nil Rated, Exempted)*" Rs.55,74,251/- The Appellant submits that such exempt amount is related to sale consideration received on account of the sale of villas after completion certificate. The Appellant submits that the impugned order has only considered the value of the exempt supply declared in summary GSTR-3B and not considered the nature of the amount disclosed in GSTR-3B returns.

48. In this regard, the Appellant submits that Sale of villas is neither supply of goods nor supply services as per Schedule III of CGST Act, 2017. Therefore, the same shall not be considered as supply at all. Once it not a supply, then the same cannot be treated as an exempted supply for the purpose of reversal of ITC under Rule 42 of CGST Rules, 2017.

Land is neither Goods nor Services

49. The appellant submits that Section 16 of the CGST Act, 2017 provides the eligibility and conditions for availing the credit whereas Section 17 of the CGST Act, 2017 provides for the Apportionment of credits. Section 17(1), 17(2) and 17(3) which provides for apportionment of credit is reproduced below;

> ***17. Apportionment of credit and blocked credits: —***
>
> *(1) Where the goods or services or both are used by the registered person partly for the purpose of any business and partly for other purposes, the amount of credit shall be restricted to so much of the input tax as is attributable to the purposes of his business.*
>
> *(2) Where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempt supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies.*
>
> *(3) The value of exempt supply under sub-section (2) shall be such as may be prescribed and shall include supplies on which the recipient is liable to pay tax on a reverse charge basis, transactions in securities, sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of the building.*

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Explanation— For the purposes of this sub-section, the expression value of "exempt supply" shall not include the value of activities or transactions specified in Schedule III, except those specified in paragraph 5 of the said Schedule;

50. First it is necessary to understand what is supply under GST and then accordingly it is classified into taxable supply and exempt supply.

51. There is no definition of "Supply" under Section 2 of the CGST Act, 2017. However, Section 7(1) talks about the scope of supply under GST and gives an inclusive definition of "Supply" which is reproduced hereunder:

"(1) For the purposes of this Act, the expression "supply" includes—

a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease, or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;

aa) the activities or transactions, by a person, other than an individual, to its members or constituents or vice versa, for cash, deferred payment, or other valuable consideration.

Explanation. —For the purposes of this clause, it is hereby clarified that notwithstanding anything contained in any other law for the time being in force or any judgment, decree, or order of any Court, tribunal, or authority, the person and its members or constituents shall be deemed to be two separate persons and the supply of activities or transactions inter se shall be deemed to take place from one such person to another;

(b) import of services for a consideration whether or not in the course or furtherance of business; 36 and

(c) the activities specified in Schedule I made or agreed to be made without a consideration"

52. Further, Section 7(1A) of the CGST Act, 2017 if any transactions or activities constitute a supply as per above mentioned inclusive definition of supply then they shall be either treated as a supply of goods or a supply of services.

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53. However, Section 7(2) which is a non-obstante section of 7(1) i.e., Section 7(2) has an overriding effect on Section 7(1) specifies that the transactions or activities specified in Schedule III shall be neither be treated as supply of goods nor as a supply of services and the sale of land is covered under entry 5 of Schedule III.

54. On a conjoint reading of the above-mentioned three sections, it is clear that if anything is to be taxed or to be kept exempted under GST then first it should cover under the definition of supply as per section 7(1), the same should not be covered under Schedule III, and then accordingly it shall be either considered as supply of goods or services.

55. Based on the above submissions, the appellant wishes to submit that provisions of the CGST Act and TSGST Act regarding the taxability, exemption, input tax credit availability and reversal/blockage thereof, etc. apply only when it is supply under GST and not covered under Schedule III.

56. Further, the appellant wants to submit that items specified in Schedule III are not new in indirect taxation as in earlier service tax regimes there was a similar list of things known as the **Negative List of Services** where the government had specified certain services like as there in Schedule III to keep out of the ambit of service tax.

57. This list was considered as different from exemption as the exemption is actually a part of the levy but the government had given exemption in public interest.

58. Further, the definitions of exempt supply, taxable supply, and non-gst supply cover the supply of goods or services or both only. Definitions as per section 2 are reproduced below;

    (108)- "taxable supply" means the supply of goods or services or both which is leviable to tax under this Act.

    (47)- "Exempt supply" means the supply of any goods or services or both which attracts nil rate of tax or which may be wholly exempt from tax under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply.

    (78)- "non-taxable" supply means a supply of goods or services or both that is not leviable to tax under this Act or under the Integrated Goods and Services Tax Act.

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59. Thus, as per the above submission, the appellant wants to submit that the sale of villas is covered under Schedule III which shall neither be treated as a supply of goods nor services.Further, the Appellant submits that the same is received towards post-OC sales which is neither supply of goods nor supply of services as the same is covered under Entry 5 of Schedule III.

60.The Appellant submits that once the occupancy certificate is received, the same amounts to immovable property and the same goes out of the purview of Entry 5(b) of Schedule -II (being the sale of flats/commercial area after receipt of Occupancy Certificate). Therefore, the same shall not be considered as a supply at all. Once it is not a supply, there is no requirement to pay any GST on the same. Hence, the demand proposed to that extent needs to be dropped.

In Re: Penalties and interest are not payable/imposable:

61. In this regard, Appellant 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).

62. Further, Appellant submits that the Impugned order 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".*

63. The Appellant submits that the Supreme Court in the 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.

64. The Appellant 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, the Appellant has availed the ITC on bonafide belief that the same is eligible which was not accepted by the department. Therefore, in these

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circumstances, the imposition of penalties is not warranted and the same needs to be dropped.

65. The Appellant 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.

66. The Appellant submits that GST being a new law, the imposition of penalties during the initial years of implementation is not warranted. Further, the Appellant 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.

67. In addition to above, the Appellant 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 orders 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."*

68. The Appellant 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 order imposing penalty for failure to carry out a statutory obligation is the result of a quasi-*

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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***

69. The Appellant 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

70. The Appellant 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."*

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In Re: Impugned order is not valid

Demand was confirmed based on assumptions and presumptions

71. Appellant submits that the order was issued based on mere assumptions and presumptions and without considering the intention of the law, documents on record, the scope of activities undertaken and the incorrect basis of computation, creating its own assumptions, presumptions. Further, they have arrived at the conclusion in respect of excess availment of ITC without actual examination of facts, provisions of the Finance Act, 1994. In this regard, Appellant relies on decision of the Hon'ble Supreme Court in case ***Oudh Sugar Mills Limited v. UOI, 1978 (2) ELT 172 (SC)*** wherein it was held that "*we must hold that the finding that 11,606 maunds of sugar were not accounted for by the Appellant has been arrived at* ***without any tangible evidence and is based only on inferences involving unwarranted assumptions.*** *The finding is thus vitiated by an error of law.*"

    The Hon'ble SC categorically held that such order issued with assumptions and presumptions is not sustainable under the law. Therefore, on this count alone the entire proceedings in the order do not sustain and require to be set aside.

72. Appellant submits that the entire order seems to have been issued with revenue bias without appreciating the statutory provisions, the intention of the same and the objective of the transaction/activity and nature of the business. Appellant submits that the impugned order has been issued without examining the activities carried out by the Appellant. In case the department had examined all these aspects, the department would not have passed the impugned order. Appellant submits that it is the duty of the authority to consider the facts of the case properly before passing the order. Therefore, impugned order issued without considering the facts of the case is not valid and the same needs to be set aside.

Order is vague and lack of details

73. Appellant submits that the impugned order has not given clear reasons as to how the Appellant has excess claimed the input tax credit therefore, the same is lack of details and hence, becomes invalid. In this regard, reliance is placed on
    a. CCE v. Brindavan Beverages (2007) 213 ELT 487(SC) the Hon'ble Supreme Court held that *"The show cause notice is the foundation on which the department has to build up its case. If the allegations in the show cause notice are not specific and are on the contrary vague, lack details and/or unintelligible that is sufficient to hold that the notice was not given proper opportunity to meet the allegations indicated in the show cause notice."*

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b. Dayamay Enterprise Vs State of Tripura and 3 OR's. 2021 (4) TMI 1203 – Tripura High Court
c. Mahavir Traders Vs Union of India (2020 (10) TMI 257 – Gujarat High Court)
d. Teneron Limited Versus Sale Tax Officer Class II/Avato Goods and Service Tax & Anr. (2020 (1) TMI 1165 – Delhi High Court)
e. Nissan Motor India Private Limited, Vs the State of Andhra Pradesh, The Assistant Commissioner (CT) (2021 (6) TMI 592 – Andhra Pradesh High Court).

74. From the invariable decisions of various High Courts, it is clear that the order without details is not valid and the same needs to be set aside.

75. Appellant craves leave to alter, add to and/ or amend the aforesaid grounds.

76. Appellant wishes to be heard in person before passing any order in this regard.

For M/s. Vista Homes

VISTA HOMES

Authorized Signatory

PRAYER

Therefore, it is prayed that

a) To set aside the impugned order to the extent aggrieved.

b) To hold that there is no excess claim of ITC.

c) To hold that there is no ineligible claim of ITC.

d) To hold that there is no reversal of ITC as per rule 42 & 43.

e) To hold that there is no liability to pay the interest and penalty.

f) To provide any other consequential relief.

VISTA HOMES

Signature

VERIFICATION

I, Soham Satish Modi, Partner Authorized Signatory of M/s. Vista Homes 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 therefrom.

Place: Hyderabad

Date:04.10.2024

VISTA HOMES

Signature

BEFORE THE JOINT COMMISSIONER (APPEALS –II) OF CENTRAL TAX, HQRS OFFICE, 7TH FLOOR, L.B. STADIUM, BASHEERBAGH, HYDERABAD – 500004.

Sub: Filing of Appeal against Order-in-Original vide DIN: 20240756YO000000BC1F OIO No.02/2024-25 (GST-Adjn) dated 01.07.2024 in the case of M/s. Vista Homes

I, Soham Satish Modi , Partner of M/s. Vista Homes, 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: -

a. 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.
b. 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.
c. To Sub-delegate all or any of the aforesaid powers to any other representative and I/Appellant 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 04.10.2024 at Hyderabad

VISTA HOMES

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: 04.10.2024

Address for service:
H N A & Co. LLP
Chartered Accountants,
4th Floor, West Block, Anushka Pride,
above Lawrence & Mayo,
Road Number 12, Banjara Hills,
Hyderabad, Telangana 500034.

For HNA & Co. LLP
Chartered Accountants

HNA & Co. LLP Hyderabad Chartered Accountants

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.

Sl No.	Name	Qualification	Mem. /Roll No.	Signature
1	Sudhir V S	CA	219109	
2	Venkata Prasad P	CA/LLB	AP/3511/2023	
3	Srimannarayana S	CA	261612	
4	Akash Heda	CA	269711	
5	P. Manikanta	CA	277705	
6	Asha Latha	CA	280346	

Annexure-I

OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX
RAMGOPALPET-III RANGE
"सलीक सीणेट", गेट न:2-4-416& 417,रामगोपालपेट, एम. जी. रोड़
सिकंदराबाद 500003
'SALIKE SENATE', Door No.2-4-416 & 417,
RAMGOPALPET, MG ROAD, SECUNDERABAD – 500003
Mail: cgst.rgpetrg3@gov.in Contact: 7901243138

C.No.-GEXCOM/SoR/1306/2024-CGST-RANGE-RGPET-III-DIV-SNBD-COMMRTE-SECUNDERABAD

दिनांकDate: 01.07.2024

DIN- 20240756YO000000BC1F

ORDER-IN-ORIGINAL No.02/2024-25 (GST-Adjn)
(Passed by Shri R. Sravan Kmar, Superintendent of Central Tax, Ramgopalpet-III Range, Secunderabad GST Division)

PREAMBLE

1. This copy is granted free of charge for the private use of persons to whom it is issued.

इसे जिस व्यक्तिको जारी किया गया है यह प्रतिनिजी प्रयोग केलिए बिना मूल्यके दीजातीहै.

2. Under Section 107(1) of the Central Goods and Service Act, 2017 any person aggrieved by this order can prefer appeal within three months from the date of communication of such order to the Joint Commissioner (Appeals), Hqrs Office, 7th floor, L.B. Stadium Road, Basheerbagh, Hyderabad-4.

कोईभी व्यक्ति जो केंद्रीयवस्तु एवम सेवा करअधिनियम, 2017 की धारा107 (1) केतहत, इस आदेश से दुखी होताहोतो वह ऐसे आदेश के विरूद्ध संयुक्त आयुक्त (अपील), मुख्यालय कार्यालय, सातवीं मंजिल, जी.एस.टी भवन, एल बी स्टेडियम रोड, बशीरबाग, हैदराबाद -500 004 के समक्ष इस आदेश के सूचित होनेके तीन माह के अंदर अपील दर्ज कर सकताहै.

3. Appeals shall be filed in **FORM GST APL-01** prescribed under Rule 108 of Central Goods and Service Tax Rules, 2017.

केंद्रीयवस्तु एवम सेवा कर नियम, 2017 केनियम108 केतहतनिर्धारितफॉर्मGST APL-01 मेंअपीलदायरकीजाएगी।

4. The grounds of appeal and form of verification as contained in Form GST APL 01 shall be signed in the manner specified in rule 26 of Central Goods and Service Tax Rules, 2017

अपीलकाआधारऔरफॉर्मकिसत्यापनकेरूपमेंफॉर्मजीएसटीएपीएल01 मेंनिहितहै, केंद्रीयसामानऔरसेवाकर नियम, 2017 केनियम26 मेंनिर्दिष्टतरीकेसेहस्ताक्षरकिएजाएंगे।

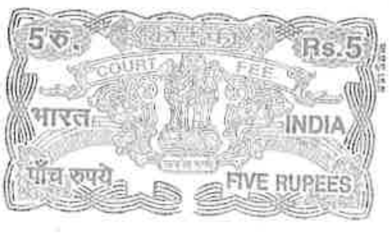
5. A certified copy of the decision or order appealed against shall be submitted within seven days of filing appeal under sub rule 1 of 108 of Central Goods and Service Tax Rules, 2017.

केंद्रीयवस्तु एवम सेवाकर नियम, 2017 के108 केउपनियम1 केतहतअपीलभरनेकेसातदिनोंकेभीतरआदेशकीप्रमाणितप्रतिप्रस्तुतकीजाएगी।

6. As per Section 107(6) of CGST Act, 2017, no appeal shall be filed under Section 107(1) of CGST Act, 2017 unless the appellant has paid—

(a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and

(b) a sum equal to ten per cent of the remaining amount of tax in dispute arising from the said order, in relation to which the appeal has been filed.



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केंद्रीयवस्तु एवम सेवाकरअधिनियम, 2017कीधारा 107 (6) केअनुसार, अपीलकर्तानिकेंद्रीयवस्तु एवम सेवाकरअधिनियम, 2017कीधारा 107 (1) केतहतकोईअपीलदायरनहींकीजाएगी, जबतककिअपीलकर्तानेभुगताननहींकियाहो--

(ए) पूर्णरूपसे, लगाएगएआदेशसेउत्पन्नकर, ब्याज, जुर्माना, शुल्कऔरजुर्मानाकीराशिकाऐसाहिस्सा, जैसाकिउसकेद्वारास्वीकारकियागयाहै; तथा

(बी) दसप्रतिशतकेबराबरराशि।उक्तआदेशसेउत्पन्नविवादमेंकरकीशेषराशि, जिसकेसंबंधमेंअपीलदायरकीगईहै।

****

Sub: GST – Scrutiny of GST Returns for FY 2019-20 in respect of M/S. VISTA HOMES bearing GSTIN No. 36AAGFV2068P1ZJ - Issuance of Order-In-Original under section 73 of CGST Act, 2017- reg.

*****

M/S. VISTA HOMES, 2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION, MG ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003 having GSTIN No. 36AAGFV2068P1ZJ (here-in-after referred as "Tax Payer" or "assessee") are engaged in CONSTRUCTION OF RES. COMPLEX, WORKS CONTRACT SERVICES etc., having HSN 00440334, 00440410 falling under GST Tariff of India.

2. On scrutiny of the returns filed by M/S. VISTA HOMES for the FY 2019-20, certain discrepancies were noticed. The intimation of the same was given to the tax payer by issuance of FORM GST-ASMT-10 with Reference No ZM360523052062D dated 23.02.2024 and issuance of DRC-01A vide DIN. 20240356YO000000F6EB dated.25.03.2024. The details of the discrepancies are as follows: -

2.1: Excess availment of ITC in GSTR-3B on comparison with credit available in GSTR-2A for FY 2019-20.

2.1.1 On comparison of the Input Tax Credit availed in GSTR-3B and the ITC available in GSTR-2A for the period FY 2019-20, it was noticed that there was excess availment of ITC of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-). The said excess availment of ITC was irregular in terms of sub-section (2)(c) of Section 16 of the CGST Act, 2017, as the taxpayer has failed to ensure that the tax charged in respect of their input supplies has duly been credited to the Government by their suppliers. The details of excess availment of ITC are furnished hereunder: -

(Amount in Rs.)

Excess availment of ITC as per the comparison between credit available in GTR-2A and credit availed in GSTR-3B for the FY 2019-20									
FY	**ITC availed per GSTR-3B for FY 2019-20**			**ITC availed per GSTR-2A for FY 2019-20**			**Excess availed ITC**		
	IGST	**CGST**	**SGST**	**IGST**	**CGST**	**SGST**	**IGST**	**CGST**	**SGST**
2019-20	38159	6913827	6913827	21151	6804587	6804587	17008	109240	109240

2.1.2 In view of the above, it is found that the taxpayer has availed excess ITC of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-) in the FY

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2019-20 which is not available in GSTR-2A returns which is inadmissible as per Section 16 and 41 of CGST Act, 2017

2.1.3 **LEGAL PROVISIONS:**

i) <u>**Section 16 of CGST Act 2017**</u>: —

"Every registered person shall, subject to such conditions and restrictions as may be prescribed and, in the manner, specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him ***which are used or intended to be used*** *in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.*

(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless, —

(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;

(b) he has received the goods or services or both.

[Explanation. — For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services–

(c) subject to the provisions of section 41, the tax charged in respect of such ***supply has been actually paid to the Government****, either in cash or through utilisation of input tax credit admissible in respect of the said supply; and*

(d) he has furnished the return under section 39;"

ii) <u>**Section 41 of CGST Act, 2017: -**</u>

Claim of input tax credit and provisional acceptance thereof

(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to avail the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited to his electronic credit ledger.

(2) The credit of input tax availed by a registered person under sub-section (1) in respect of such supplies of goods or services or both, the tax payable whereon has not been paid by the supplier, shall be reversed along with applicable interest, by the said person in such manner as may be prescribed.

iii) <u>**Rule-36 of CGST Rules,2017: -**</u>

"(1) the input tax credit shall be availed by a registered person, including the Input Service Distributor, on the basis of any of the following documents, namely, -

(a) an invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31;

(b) an invoice issued in accordance with the provisions of clause (f) of sub-section (3) of section 31, subject to the payment of tax;

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(c) a debit note issued by a supplier in accordance with the provisions of section 34;

(d) a bill of entry or any similar document prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on imports;

(e) an Input Service Distributor invoice or Input Service Distributor credit note or any document issued by an Input Service Distributor in accordance with the provisions of sub-rule (1) of rule 54.

(2) Input tax credit shall be availed by a registered person only if all the applicable particulars as specified in the provisions of Chapter VI are contained in the said document, and the relevant information, as contained in the said document, is furnished in FORM GSTR-2 by such person."

Other Legal Provisions

i) Section 73(1) of CGST Act,2017: -

In terms of sub-section (1) of Section 73, *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 wilful-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.*

ii). Section 50 of CGST Act 2017: -

(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails 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.

[Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.]

(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.

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iii). Section 122(2)(a) of CGST Act 2017: -

(2) Any registered person who supplies any goods or services or both on which any tax has not been paid or short-paid or erroneously refunded, or where the input tax credit has been wrongly availed or utilised, —

(a) for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty of ten thousand rupees or ten per cent. of the tax due from such person, whichever is higher;

2.1.4. From the foregoing facts of the case and statutory provisions it appears that the taxpayer had failed to ensure that the tax charged in respect of their input supplies had duly been credited to the Government by their suppliers as envisaged in Section 16(2)(c) of CGST Act, 2017 either by way of getting the details of outward supplies uploaded by their suppliers in their GSTR-1 returns which in turn would appear in the taxpayer's auto-populated GSTR-2A statement for the relevant period or by furnishing irrefutable evidence to the effect that the supplier had in fact paid the applicable taxes to the Government on the said input supplies by furnishing the suppliers' GTSR-3B returns for the relevant period. This had led to contravention of Section 41 of CGST Act, 2017 according to which the excess availed input tax credit on which tax has not been paid by the supplier shall be reversed along with applicable interest and the taxpayer in the instant case has miserably failed to do so.

2.1.5. As discussed above, in terms of the provisions of Section 16(2)(c) of CGST Act, 2017 and Rule 36(1)(b) of CGST Rules, 2017, to avail input tax credit against invoices being in possession of a recipient of supply, it is also mandatory that the tax mentioned in the said invoice therein is paid. Thus, the ITC availed by a recipient is subject to payment of tax by the supplier in terms of the provisions of Section 39 of CGST Act, 2017 read with Rule 61 of CGST Rules, 2017.

2.1.6. In view of above, it appears that the taxpayer had irregularly availed excess ITC (difference between GSTR-3B and 2A Auto populated statement) to the tune of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-) for the period FY 2019-20 contravening Section 16 and 41 of CGST Act, 2017 read with Rule 36 of CGST Rules, 2017.

2.1.7. Since the taxpayer has wrongly availed and utilized the excess ITC of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-) against the provisions of Section 16 & 41 of CGST Act, 2017 read with Rule 36 of CGST Rules, 2017, the same is required to be recovered from the taxpayer in terms of Section 73 of CGST Act, 2017, along with interest in terms of Section 50 of CGST Act, 2017. Further, it appears they are liable for penal action in terms of Section 73 of CGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and SGST Act, 2017 & Section 20 of IGST Act, 2017.

2.1.8. The said observation was communicated to the tax payer by issuance of FORM GST-ASMT-10 with Reference No. ZM360523052062D dated 23.02.2024 and issuance of DRC-01A vide DIN. 20240356YO000000F6EB dated.25.03.2024.

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2.2. Non payment of Late Fee on delayed filing of GSTR-1, GSTR-3B and GSTR-9 for FY 2019-20:

2.2.1. During the course of scrutiny of returns, it was noticed that the taxpayer had not

Paid late fee for delayed filing of GSTR-1, GSTR-3B and GSTR-9 retruns. The details of delayed filing of GSTR-1, GSTR-3B and GSTR-9 returns and non-payment of late fee are given below:

GSTR -1 late filing details

	Due date of filling	Actual date of filling	No of days delayed	Late fee liability
Aug-19	11-09-2019	17-09-2019	6	300
	Total			300

GSTR -3B late filing details

	Due date of filling	Actual date of filling	No of days delayed	Late fee liability
Sep-19	20-10-2019	21-10-2019	1	50
	Total			50

GSTR-9 late filing details

Type of returns	Due date of filling	Actual date of filling	No of days delayed	Late fee liability
Annual return	31-03-2021	25-05-2021	55	11000
Total				11000

	Total	CGST	SGST
Total late fee payable(**GSTR-1, GSTR-3B and GSTR-9)**	11350	5675	5675
Late fee paid	50	25	25
Balance Late fee Payable	11300	5650	5650

2.2.2. Legal provisions

37. Furnishing details of outward supplies.— *(1) Every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically, in such form and manner as may be prescribed, the details of outward supplies of goods or services or both effected during a tax period on or before the tenth day of the month*

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succeeding the said tax period and such details shall be communicated to the recipient of the said supplies within such time and in such manner as may be prescribed:

39. Furnishing of returns.— *(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed, on or before the twentieth day of the month succeeding such calendar month or part thereof*

44. Annual return.— *(1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year:*

47. Levy of late fee.— *(1) Any registered person who fails to furnish the details of outward or inward supplies required under section 37 or section 38 or returns required under section 39 or section 45 by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.*

(2) Any registered person who fails to furnish the return required under section 44 by the due date shall be liable to pay a late fee of one hundred rupeesfor every day during which such failure continues subject to a maximum of an amount calculated at a quarter per cent. of his turnover in the State or Union territory

2.2.3. In view of the above, the taxpayer is liable to pay latefee in cash of Rs.11,300/- (CGST: Rs.5,650 /- & SGST: Rs.5,650/-) under section 47 as applicable under the provisions of CGST Act, 2017 read with Section 37, Section 39 and Section 44 of CGST Act, 2017 and SGST Act, 2017.

2.2.4. The said observation was communicated to the tax payer by issuance of FORM GST-ASMT-10 with Reference No. ZM360523052062D dated 23.02.2024 and issuance of DRC-01A vide DIN. 20240356YO000000F6EB dated.25.03.2024.

2.3: Ineligible ITC availed in respect of invoices issued by the suppliers who have not filed their GSTR-3B returns for the relevant tax period.

2.3.1 On comparison of the Input Tax Credit available in GSTR-2A for the period FY 2019-20, it was noticed that the taxpayer received ITC to the tune of Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) from the below mentioned suppliers who have not filed their GSTR-3B returns for the relevant tax periods and the same ITC was availed by the taxpayer in their GSTR-3B returns. The said excess availment of ITC was irregular in terms of sub-section (2)(c) of Section 16 of the CGST Act, 2017, as the taxpayer has failed to ensure that the tax charged in respect of their input supplies has duly been credited to the Government by their suppliers. The details of such suppliers are furnished hereunder: -

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(Amount in Rs.)

S.No.	GSTIN	Legal Name	Period	Irregular ITC value
1	36BDWPN0356G1Z7	SHARADA NARABOINA	2019-20	1440
2	36AOLPN4767L1Z6	LAXMINARAYANA NARABOYINA	2019-20	7200

2.3.2. In view of the above, it is found that the taxpayer has availed irregular ITC of Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) in the FY 2019-20 which is inadmissible as per Section 16 and 41 of CGST Act, 2017

2.3.3. From the foregoing facts of the case and statutory provisions it appears that the taxpayer had failed to ensure that the tax charged in respect of their input supplies had duly been credited to the Government by their suppliers by way of filing GSTR-3B returns as envisaged in Section 16(2)(c) of CGST Act, 2017. This had led to contravention of Section 41 of CGST Act, 2017 according to which the irregularly availed input tax credit on which tax has not been paid by the supplier shall be reversed along with applicable interest and the taxpayer in the instant case has miserably failed to do so.

2.3.4. As discussed above, in terms of the provisions of Section 16(2)(c) of CGST Act, 2017 and Rule 36(1)(b) of CGST Rules, 2017, to avail input tax credit against invoices being in possession of a recipient of supply, it is also mandatory to be the tax i.e., GST invoiced therein is paid. Thus, the ITC availed by a recipient is subject to payment of tax by the supplier in terms of the provisions of Section 39 of CGST Act, 2017 read with Rule 61 of CGST Rules, 2017.

2.3.5. In view of above, it appears that the taxpayer had irregularly availed ineligible ITC received from the suppliers who have not filed their GSTR-3B returns for the relevant tax periods to the tune Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) for the period from April, 2019 to March, 2020 contravening Section 16 and 41 of CGST Act, 2017

2.3.6 The said observation was communicated to the tax payer by issuance of FORM GST-ASMT-10 with Reference No. ZM360523052062D dated 23.02.2024 and issuance of DRC-01A vide DIN. 20240356YO000000F6EB dated.25.03.2024.

2.3.7. Since the taxpayer has irregularly availed and utilized the ITC of Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) against the provisions of Section 16 of CGST Act, 2017, the same is required to be recovered from the taxpayer in terms of Section 73 of CGST Act, 2017, along with interest in terms of Section 50 of CGST Act, 2017. Further, it appears they are liable for penal action in terms of Section 73 of CGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and SGST Act, 2017.

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2.4. Non reversal of ITC in accordance with provisions of Rule 42 and Rule 43 of CGST Rules, 2017 for FY 2019-20.

2.4.1 On scrutiny of GSTR-1 and GSTR-3B returns filed by the taxpayer for FY 2019-20, it is observed that the taxpayer has declared Nil rated/exempted supplies but not reversed ITC proportionately as per Section 17(2) of CGST Act, 2017 read with Rule 42 of CGST Rules, 2017 as detailed below:

1. Taxable Value as per Table 3.1 (c) of GSTR-3B	5574251
2.Taxable Value as per Table 3.1(Total) of GSTR-3B	109198819
3.ITC as per Table 4A of GSTR-3B or 6A of GSTR-9	13952425
4.Amount to be reversed {(1/2)*3}	712226.7413
Liability	Rs.7,12,228/- (IGST: Rs.1,948/-, CGST: Rs.3,55,140 /- & SGST: Rs. 3,55,140/-)

2.4.2 In view of the above, it appears that the taxpayer is liable to reverse the ITC of Rs.7,12,228/- (IGST: Rs.1,948/-, CGST: Rs.3,55,140 /- & SGST: Rs. 3,55,140/-) for the FY 2019-20 as per Section 17(2) of CGST Act, 2017 read with Rule 42 and Rule 43 of CGST Rules, 2017 and SGST Act, 2017 read with Section 20 of IGST Act, 2017.

2.4.3. Legal provisions

i). **Section 17 - Apportionment of credit and blocked credits: -**

(2) Where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempt supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies.

ii). Rule 42. Manner of determination of input tax credit in respect of inputs or input services and reversal thereof.-

(1) The input tax credit in respect of inputs or input services, which attract the provisions of sub-section (1) or sub-section (2) of section 17, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the following manner, namely,-

(a) the total input tax involved on inputs and input services in a tax period, be denoted as _T';

(b) the amount of input tax, out of_T', attributable to inputs and input services intended to be used exclusively for the purposes other than business, be denoted as _T1'

(c) the amount of input tax, out of_T', attributable to inputs and input services intended to be used exclusively for effecting exempt supplies, be denoted as _T2';

(d) the amount of input tax, out of_T', in respect of inputs and input services on which credit is not available under sub-section (5) of section 17, be denoted as _T3';

(e) the amount ofinput tax credit credited to the electronic credit ledger of registered person, be denoted as _C1' and calculated as

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C1 = T- (T1+T2+T3);

(f) the amount of input tax credit attributable to inputs and input services intended to be used exclusively for effecting supplies other than exempted but including zero rated supplies, be denoted as _T4';

[Explanation: For the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, value of T4 shall be zero during the construction phase because inputs and input services will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date.]

(g) _T1', _T2', _T3' and _T4' shall be determined and declared by the registered person at the invoice level in FORM GSTR-2[and at summary level in FORM GSTR-3B];

(h) input tax credit left after attribution of input tax credit under clause [(f)]75 shall be called common credit, be denoted as _C2' and calculated as

C2 = C1- T4;

(i) the amount of input tax credit attributable towards exempt supplies, be denoted as _D1' and calculated as

D1= (E÷F) × C2

where, _

E' is the aggregate value of exempt supplies during the tax period, and _

F' is the total turnover in the State of the registered person during the tax period:

[Provided that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the Act, the value of _E/F' for a tax period shall be calculated for each project separately, taking value of E and F as under:-

E= aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but are identified by the promoter to be sold after issue of completion certificate or first occupation, whichever is earlier;

F= aggregate carpet area of the apartments in the project;

Explanation 1: In the tax period in which the issuance of completion certificate or first occupation of the project takes place, value of E shall also include aggregate carpet area of the apartments, which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier;

Explanation 2: Carpet area of apartments, tax on construction of which is paid or payable at the rates specified for items (i), (ia), (ib), (ic) or (id), against serial number 3 of the Table in the notification No. 11/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR number 690(E) dated 28th June, 2017, as amended, shall be taken into account for calculation of value of _E' in view of Explanation (iv) in paragraph 4 of the notification No. 11/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR number 690(E) dated 28th June, 2017, as amended.]

[Provided further]77 that where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value of _E/F' shall be calculated by taking values of _E' and _F' of the last tax period for which the details

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of such turnover are available, previous to the month during which the said value of _E/F' is to be calculated;

Explanation: For the purposes of this clause, it is hereby clarified that the aggregate value of exempt supplies and the total turnover shall exclude the amount of any duty or tax levied under entry 84 [and entry 92A]78of List I of the Seventh Schedule to the Constitution and entry 51 and 54 of List II of the said Schedule;

(j) the amount of credit attributable to non-business purposes if common inputs and input services are used partly for business and partly for non-business purposes, be denoted as „D2', and shall be equal to five per cent. of C2; and

(k) the remainder of the common credit shall be the eligible input tax credit attributed to the purposes of business and for effecting supplies other than exempted supplies but including zero rated supplies and shallbe denoted as _C3', where,-

C3 = C2 - (D1+D2);

[(l) the amount _C3_, „D1' and „D2' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in FORM GSTR-3B or through FORM GST DRC-03;]

(m) the amount equal to aggregate of _D1' and _D2' shall be [reversed by the registered person in FORM GSTR-3Bor through FORM GST DRC-03;]

Provided that where the amount of input tax relating to inputs or input services used partly for the purposes other than business and partly for effecting exempt supplies has been identified and segregated at the invoice level by the registered person, the same shall be included in _T1'and _T2'respectively, and the remaining amount of credit on such inputs or input services shall be included in _T4'.

2.4.4. In view of the above, it appears that the taxpayer did not follow the procedure prescribed in Section 17(2) of CGST Act, 2017 read with Rule 42 of CGST Rules, 2017. Therefore, it appears that the taxpayer is liable to reverse the ITC of Rs.7,12,228/- (IGST: Rs.1,948/-, CGST: Rs.3,55,140 /- & SGST: Rs. 3,55,140/-) along with applicable interest under Section 50 of CGST Act, 2017 and penalty under Section 122(2)(a) read with Section 73 of CGST Act, 2017 & SGST Act, 2017 read with Section 20 of IGST Act, 2017.

2.4.5. The said observation was communicated to the tax payer by issuance of FORM GST-ASMT-10 with Reference No. ZM360523052062D dated 23.02.2024 and issuance of DRC-01A vide DIN. 20240356YO000000F6EB dated.25.03.2024.

3. For the administration and collection of State Goods and Services tax in respect of Telangana State, an Act was in operation in respect of Jurisdiction of Telangana state. This Act is titled as "The Telangana Goods and Services Act, 2017" (for short here in after referred to as "the TGST Act, 2017") and it contains the provisions exactly similar to the CGST Act, 2017 as referred above. Since, it is only repetition; the provisions of the TGST Act, 2017 are not reproduced in this notice.

3.1. Further, as per Section 6(1) of the TSGST Act, 2017, the Officers appointed under CGST Act, 2017 are authorized to be proper officers for the purposes of the said Act.

3.2. For the administration and collection of the Integrated Goods and Services Tax (IGST), an Act was in operation which is titled as "The Integrated Goods and Services Tax Act,2017" (for short here in after referred to as "the IGST Act,2017"). *As per the provisions*

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of Section 20 of the IGST Act, 2017, the provisions of CGST Act, 2017 relating to interalia Input tax credit, Registration, tax invoice, account and records, payment of tax, inspection, search, seizure and arrest, Demands and recovery, offences and penalties etc shall, mutatis mutandis, apply, so far as may be, in relation to Integrated tax as they apply in relation to Central tax as if they are enacted under the IGST Act,2017. Accordingly, in respect of any recovery, penalty and other demands related to IGST, the provisions of CGST Act, 2017 will be applicable.

4. In view of the foregoing, Show Cause Notice No.07/2024-25, dated 04.04.2024 has been issued to M/S. VISTA HOMES, 2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION, MG ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003 having GSTIN No. 36AAGFV2068P1ZJ by the Superintendent of Central Tax, Ramgopalpet-III Range, Secunderabad GST Division, Secunderabad GST Commissionerate, Salike Senate, D.No.2-4-416&417, Ramgopalpet, MG Road, Secunderbad – 500003 (hereinafter referred as the Adjudicating Authority), as to why:

(i) an amount Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-) for irregular availment of input tax credit in GSTR-3B on comparison with ITC available in GSTR-2A for the FY 2019-20 as discussed in Para 2.1, should not be demanded from them under the provisions of sub section (1) of Section 73 of the CGST Act, 2017 and SGST Act,2017 read with Section 20 of IGST Act, 2017;

(ii) an amount of Rs.11,300/- (CGST: Rs.5,650 /- & SGST: Rs.5,650/-) for late fee on delayed filing of GSTR-1, GSTR-3B and GSTR-9 returns during FY 2019-20 as discussed in para 2.2, should not be demanded from them under the Section of 47 of CGST Act, 2017/SGST Act, 2017;

(iii) an amount Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) for irregular availment of input tax credit in GSTR-3B on comparison with ITC available in GSTR-2A for the FY 2019-20 as discussed in Para 2.3, should not be demanded from them under the provisions of Section 73 of the CGST Act, 2017 and SGST Act, 2017;

(iv) an amount Rs.7,12,228/- (IGST: Rs.1,948/-, CGST: Rs.3,55,140 /- & SGST: Rs. 3,55,140/-) for non-reversal of ITC for the FY 2019-20 as discussed in Para 2.4, should not be demanded from them under the provisions of Section 73 of the CGST Act, 2017 & SGST Act, 2017 read with Section 20 of IGST Act, 2017;

(v) Interest should not be demanded on the demand amount mentioned at Sl.No.(i), (iii) & (iv) under Section 50 of the CGST Act, 2017 / SGST Act, 2017 read with Section 20 of IGST Act, 2017;

(vi) Penalty should not be imposed on the demand amount mentioned at Sl.No.(i), (iii) & (iv) in terms of provisions of Section 73 of CGST Act, 2017 and SGST Act, 2017 read with Section 122(2)(a) of CGST Act,2017 and Section 20 of IGST Act, 2017.

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5. **Reply to Show Cause Notice and Personal Hearings:**

The Taxpayer was given opportunity for Personal Hearings on 05.06.2024, 12.06.2024 and 18.06.2024. However, the taxpayer neither attended the personal hearing nor replied to the Show Cause Notice till date. The taxpayer vide letter dated 19.06.2024 asked for more time for reply submission, but the reply has not been submitted yet.

6. **Discussions and Findings:**

6.1 I have gone through the Show Cause Notice dated 04.04.2024, facts & records of the case. In the absence of any reply to the Show Cause Notice by the Tax Payer and as they have not responded to the personal hearing intimations/letters, the case is taken up for ex-parte decision on the basis of facts/information available on record and on its merits.

7. Now the issues are discussed in detail as hereunder:

7.1. **Issue 1: Excess availment of ITC in GSTR-3B on comparison with credit available in GSTR-2A for FY 2019-20.**

7.1.1 On comparison of the Input Tax Credit availed in GSTR-3B and the ITC available in GSTR-2A for the period FY 2019-20, it was noticed that there was excess availment of ITC of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-). The details of excess availment of ITC are furnished hereunder: -

(Amount in Rs.)

Excess availment of ITC as per the comparison between credit available in GTR-2A and credit availed in GSTR-3B for the FY 2019-20									
FY	ITC availed per GSTR-3B for FY 2019-20			ITC availed per GSTR-2A for FY 2019-20			Excess availed ITC		
	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
2019-20	38159	6913827	6913827	21151	6804587	6804587	17008	109240	109240

7.1.2 In view of the above, it is found that the taxpayer has availed excess ITC of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-) in the FY 2019-20 which is not available in GSTR-2A returns which is inadmissible as per Section 16 and 41 of CGST Act, 2017.

7.1.3. Since the taxpayer has wrongly availed and utilized the excess ITC of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-) against the provisions of Section 16 & 41 of CGST Act, 2017 read with Rule 36 of CGST Rules, 2017, the same is required to be recovered from the taxpayer in terms of Section 73 of CGST Act, 2017, along with interest in terms of Section 50 of CGST Act, 2017. Further, it appears

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they are liable for penal action in terms of Section 73 of CGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and SGST Act, 2017 & Section 20 of IGST Act, 2017.

7.2. Issue 2: Non payment of Late Fee on delayed filing of GSTR-1, GSTR-3B and GSTR-9 for FY 2019-20:

7.2.1 On verification of returns, it was observed that the taxpayer had not Paid late fee for delayed filing of GSTR-1, GSTR-3B and GSTR-9 retruns. The details of delayed filing of GSTR-1, GSTR-3B and GSTR-9 returns and non-payment of late fee are given below:

GSTR -1 late filing details

	Due date of filling	Actual date of filling	No of days delayed	Late fee liability
Aug-19	11-09-2019	17-09-2019	6	300
	Total			300

GSTR -3B late filing details

	Due date of filling	Actual date of filling	No of days delayed	Late fee liability
Sep-19	20-10-2019	21-10-2019	1	50
	Total			50

GSTR-9 late filing details

Type of returns	Due date of filling	Actual date of filling	No of days delayed	Late fee liability
Annual return	31-03-2021	25-05-2021	55	11000
Total				11000

	Total	CGST	SGST
Total late fee payable(**GSTR-1, GSTR-3B and GSTR-9**)	11350	5675	5675
Late fee paid	50	25	25
Balance Late fee Payable	11300	5650	5650

7.2.2. In view of the above, the taxpayer is liable to pay latefee in cash of Rs.11,300/- (CGST: Rs.5,650 /- & SGST: Rs.5,650/-) under section 47 as applicable under the provisions of CGST Act, 2017 read with Section 37, Section 39 and Section 44 of CGST Act, 2017 and SGST Act, 2017.

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7.3. Issue 3: Ineligible ITC availed in respect of invoices issued by the suppliers who have not filed their GSTR-3B returns for the relevant tax period.

7.3.1 On comparison of the Input Tax Credit available in GSTR-2A for the period FY 2019-20, it was noticed that the taxpayer received ITC to the tune of Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) from the below mentioned suppliers who have not filed their GSTR-3B returns for the relevant tax periods and the same ITC was availed by the taxpayer in their GSTR-3B returns. The details of such suppliers are furnished hereunder: -

(Amount in Rs.)

S.No.	GSTIN	Legal Name	Period	Irregular ITC value
1	36BDWPN0356G1Z7	SHARADA NARABOINA	2019-20	1440
2	36AOLPN4767L1Z6	LAXMINARAYANA NARABOYINA	2019-20	7200

7.3.2. Since the taxpayer has irregularly availed and utilized the ITC of Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) against the provisions of Section 16 & 41 of CGST Act, 2017 and Rule 36(1)(b) of CGST Rules, 2017, the same is required to be recovered from the taxpayer in terms of Section 73 of CGST Act, 2017, along with interest in terms of Section 50 of CGST Act, 2017. Further, it appears they are liable for penal action in terms of Section 73 of CGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 and SGST Act, 2017.

7.4. **Issue 4: Non reversal of ITC in accordance with provisions of Rule 42 and Rule 43 of CGST Rules, 2017 for FY 2019-20.**

7.4.1 On verification of GSTR-1 and GSTR-3B returns filed by the taxpayer for FY 2019-20, it is observed that the taxpayer has declared Nil rated/exempted supplies but not reversed ITC proportionately as per Section 17(2) of CGST Act, 2017 read with Rule 42 of CGST Rules, 2017 as detailed below:

1. Taxable Value as per Table 3.1 (c) of GSTR-3B	5574251
2.Taxable Value as per Table 3.1(Total) of GSTR-3B	109198819
3.ITC as per Table 4A of GSTR-3B or 6A of GSTR-9	13952425
4.Amount to be reversed {(1/2)*3}	712226.7413
Liability	Rs.7,12,228/- (IGST: Rs.1,948/-, CGST: Rs.3,55,140 /- & SGST: Rs. 3,55,140/-)

7.4.2 In view of the above, it appears that the taxpayer did not follow the procedure prescribed in Section 17(2) of CGST Act, 2017 read with Rule 42 of CGST Rules, 2017. Therefore, it appears that the taxpayer is liable to reverse the ITC of Rs.7,12,228/- (IGST:

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Rs.1,948/-, CGST: Rs.3,55,140 /- & SGST: Rs. 3,55,140/-) along with applicable interest under Section 50 of CGST Act, 2017 and penalty under Section 122(2)(a) read with Section 73 of CGST Act, 2017 & SGST Act, 2017 read with Section 20 of IGST Act, 2017.

8. In view of the foregoing discussion, I pass the following order

ORDER

(i) I hereby confirm the demand of Rs.2,35,488/- (IGST: Rs.17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-) for irregular availment of input tax credit in GSTR-3B on comparison with ITC available in GSTR 2A for the FY 2019-20 as discussed in Para 7.1, under the provisions of sub section (1) of Section 73 of the CGST Act, 2017 and SGST Act,2017 read with Section 20 of IGST Act, 2017;

(ii) I hereby confirm the Interest demand on the demand amount confirmed at Sl.No.(i), as discussed in Para 7.1 under Section 50 of the CGST Act, 2017 / TSGST Act, 2017 read with Section 20 of IGST Act, 2017;

(iii) I hereby impose penalty of Rs.41,848/- (IGST: Rs.20,000/-, CGST: Rs. 10,924 /- & SGST: Rs. 10,924 /-) on the demand amount confirmed at Sl.No.(i), as discussed in Para 7.1 in terms of provisions of Section 73(1) of CGST Act, 2017 / TSGST Act, 2017 read with Section 122(2)(a) of CGST Act,2017 and also read with Section 20 of IGST Act, 2017;

(iv) I hereby confirm the demand of Rs.11,300/- (CGST: Rs.5,650 /- & SGST: Rs.5,650/-) for late fee on delayed filing of GSTR-1, GSTR-3B and GSTR-9 returns during FY 2019-20 as discussed in para 7.2, under the Section of 47 of CGST Act, 2017/SGST Act, 2017;

(v) I hereby confirm the demand of Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-) for irregular availment of input tax credit in GSTR-3B on comparison with ITC available in GSTR-2A for the FY 2019-20 as discussed in Para 7.3, under the provisions of Section 73 of the CGST Act, 2017 and SGST Act, 2017;

(vi) I hereby confirm the Interest demand on the demand amount confirmed at Sl.No.(v), as discussed in Para 7.3 under Section 50 of the CGST Act, 2017 / TSGST Act, 2017 read with Section 20 of IGST Act, 2017;

(vii) I hereby impose penalty of Rs.20,000/- (CGST: Rs. 10,000 /- & SGST: Rs. 10,000/-) on the demand amount confirmed at Sl.No.(v), as discussed in Para 7.3 in terms of provisions of Section 73(1) of CGST Act, 2017 / TSGST Act, 2017 read with Section 122(2)(a) of CGST Act,2017 and also read with Section 20 of IGST Act, 2017;

(viii) I hereby confirm the demand of Rs.7,12,228/- (IGST: Rs.1,948/-, CGST:

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Rs.3,55,140 /- & SGST: Rs. 3,55,140/-) for non-reversal of ITC for the FY 2019-20 as discussed in Para 7.4, under the provisions of Section 73 of the CGST Act, 2017 & SGST Act, 2017 read with Section 20 of IGST Act, 2017;

(ix) I hereby confirm the Interest demand on the demand amount confirmed at Sl.No.(viii), as discussed in Para 7.4 under Section 50 of the CGST Act, 2017 / TSGST Act, 2017 read with Section 20 of IGST Act, 2017;

(x) I hereby impose penalty of Rs.91,028/- (IGST: Rs.20,000/-, CGST: Rs. 35,514 /- & SGST: Rs.35,514/-) on the demand amount confirmed at Sl.No.(viii), as discussed in Para 7.4 in terms of provisions of Section 73(1) of CGST Act, 2017 / TSGST Act, 2017 read with Section 122(2)(a) of CGST Act,2017 and also read with Section 20 of IGST Act, 2017;

OCNO - 283/2024

01.7.2024

Ramineni Sravan Kumar
अधीक्षक/ SUPERINTENDENT
रामगोपालपेट-III रेंज/RAMGOPALPET-III RANGE

To
GSTIN: 36AAGFV2068P1ZJ
Legal Name: VISTA HOMES
(Trade Name: M/S. VISTA HOMES)
2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION,
MG ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003
PIN - 500003

Copy submitted to: -

(1) The Commissioner of Central Tax, Secunderabad GST Commissionerate, GST Bhavan, Hyderabad. (By name to The Superintendent (Review))

(2) The Assistant Commissioner of Central Tax, Secunderabad GST Division, Secunderabad GST Commissionerate.

Office copy & Master file.

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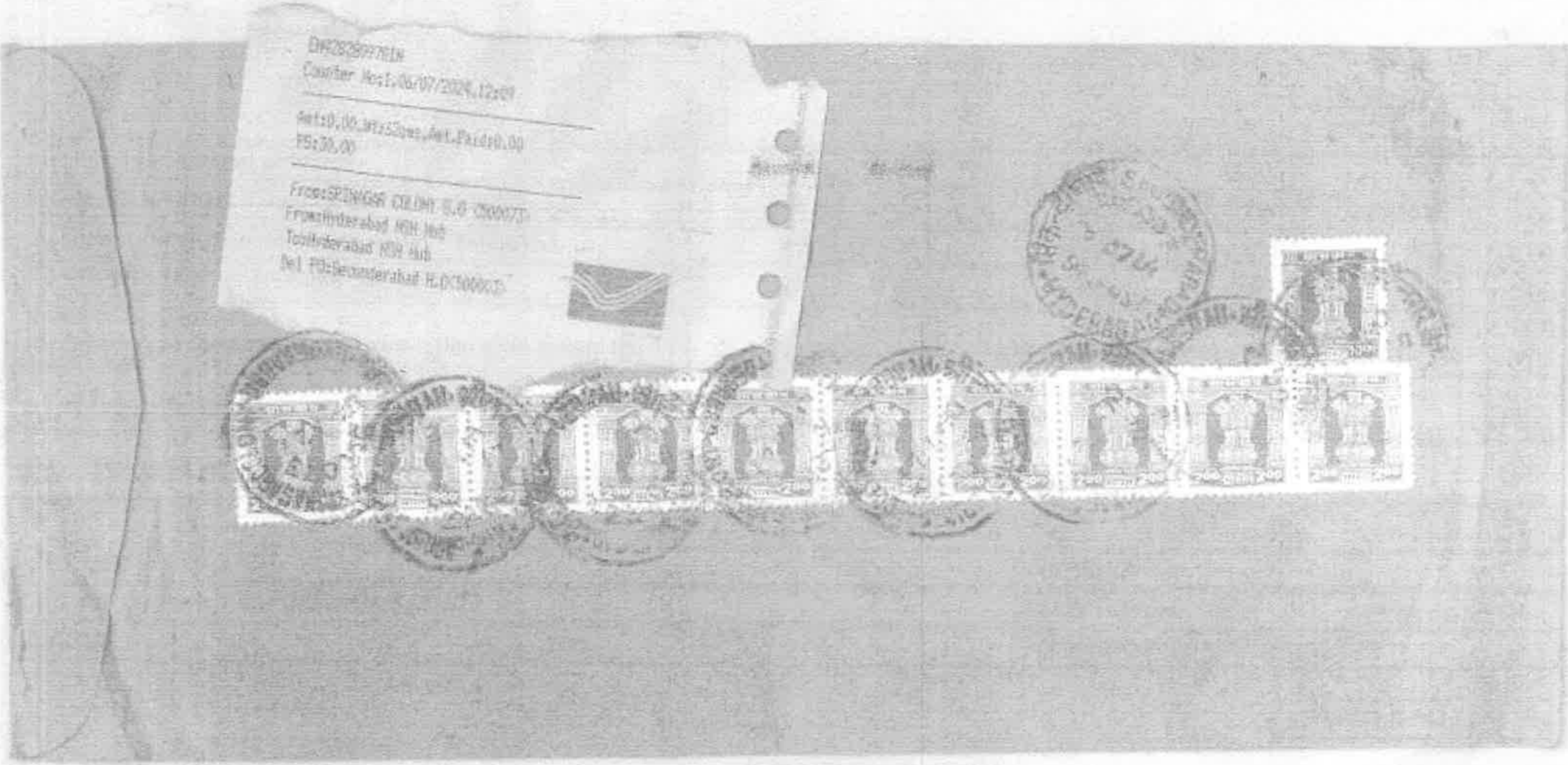
Superintendent
केन्द्रीय कर/Central Tax
Ramgopalpet-III GST Range
Secunderabad GST Commissionerate
"SALIKE SENATE" # 2-4-416 & 417
Ramgopalpet, M.G. Road,
सिकन्दराबाद/Secunderabad-500 003.



Form GSTR-3B

[See Rule 61]

System Generated Summary

(For Reference only)

Financial Year	2019-20

1. GSTIN	36AAGFV2068P1ZJ
2(a). Legal Name of the Registered Person	VISTA HOMES
2(b). Trade name, if any	VISTA HOMES

3.1 Details of Outward supplies and inward supplies liable to reverse charge

Nature of Supplies	Total Taxable value(₹)	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Cess(₹)
(a) Outward Taxable Supplies (Other Than Zero Rated, Nil Rated and Exempted)	10,31,43,387.81	17,242.20	61,82,627.22	61,82,627.22	0.00
(b) Outward Taxable Supplies (Zero Rated)	0.00	0.00	0.00	0.00	0.00
(c) Other Outward Supplies (Nil Rated, Exempted)	55,74,250.90	0.00	0.00	0.00	0.00
(d) Inward Supplies (Liable to Reverse Charge)	4,81,180.00	0.00	43,306.06	43,306.06	0.00
(e) Non-GST Outward Supplies	0.00	0.00	0.00	0.00	0.00

3.2 Out of Supplies made in 3.1 (a) above, Details of Inter-State Supplies made to Unregistered Persons, Composition Taxable Persons and UIN Holders

Nature of Supplies	Total Taxable value(₹)	Integrated Tax(₹)
Supplies Made to Unregistered Persons	0.00	0.00
Supplies Made to Composition Taxable Persons	0.00	0.00
Supplies Made to UIN holders	0.00	0.00

4. Eligible ITC

Details	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Cess(₹)
(A) ITC Available(Whether in Full or Part)	**38,159.72**	**69,57,138.25**	**69,57,138.25**	**0.00**
(1) Import of goods	0.00	0.00	0.00	0.00
(2) Import of services	0.00	0.00	0.00	0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	43,306.06	43,306.06	0.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	38,159.72	69,13,832.19	69,13,832.19	0.00
(B) ITC Reversed	**0.00**	**50,907.00**	**50,907.00**	**0.00**
(1) As per rules 42 & 43 of CGST Rules	0.00	0.00	0.00	0.00
(2) Others	0.00	50,907.00	50,907.00	0.00
(C) Net ITC Available (A−B)	**38,159.72**	**69,06,231.25**	**69,06,231.25**	**0.00**
(D) Ineligible ITC	**0.00**	**0.00**	**0.00**	**0.00**
(1) As per section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00

5 Values of Exempt, Nil-Rated and Non-GST Inward Supplies

Nature of Supplies	Inter-State Supplies(₹)	Intra-State Supplies(₹)
From a Supplier under Composition Scheme, Exempt and Nil Rated Supply	0.00	3,14,253.26
Non GST Supply	0.00	0.00

5.1 Interest and Late fee

Details	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Cess(₹)
Interest	0.00	0.00	0.00	0.00
Late fee	0.00	25.00	25.00	0.00

6.1 Payment of Tax

Description	Total Tax Payable(₹)	Tax Paid Through ITC(₹)				Tax/Cess Paid in Cash(₹)	Interest Paid in Cash(₹)	Late Fee Paid in Cash(₹)
		Integrated Tax	Central Tax	State/UT Tax	Cess			
(A) Other than Reverse Charge								
Integrated Tax	17,242.00	17,242.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Tax	61,82,626.00	6,98,512.00	54,84,114.00	0.00	0.00	0.00	0.00	25.00
State/UT Tax	61,82,626.00	2,00,961.00	0.00	59,81,665.00	0.00	0.00	0.00	25.00
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(B) Reverse Charge								
Integrated Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Tax	43,306.06	0.00	0.00	0.00	0.00	43,306.00	0.00	0.00
State/UT Tax	43,306.06	0.00	0.00	0.00	0.00	43,306.00	0.00	0.00
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ANNEXURE-III

GSTR-2A Filing Period	Supplier Filing Status	Supplier GSTR-3B Filing Status	Supplier GSTR-1 Filing Date	Supplier GSTIN	Supplier Name	Invoice Number	Invoice Date	Reverse Charge	Invoice Type	Taxable Amount	IGST Amount	CGST Amount	SGST Amount	Cess Amount	Total
Apr-19	Y	Y	22-May-19	24AAACN1674N1ZA	NITCO LTD	4907244981	29-Apr-19	N	R	42,853.36	7,713.64	0.00	0.00	0.00	50,567.00
Apr-19	Y	Y	08-May-19	36AACFP6807A1ZL	PREMIER ENGINEERING CORPORATION	SAL/19-20/0132	26-Apr-19	N	R	1,365.00	0.00	122.85	122.85	0.00	1,610.70
Apr-19	Y	Y	11-May-19	36AADCC6581E1ZO	M/S CAPS GOLD PRIVATE LIMITED	TE/1920/NG/5	19-Apr-19	N	R	55,048.54	0.00	975.73	975.73	0.00	67,000.00
Apr-19	Y	Y	09-May-19	36AAIFV6997M1Z1	M/S VASANT ENTERPRISES	1	04-Apr-19	N	R	3,45,450.00	0.00	31,091.00	31,091.00	0.00	4,07,632.00
Apr-19	Y	Y	09-May-19	36AAIFV6997M1Z1	M/S VASANT ENTERPRISES	2	05-Apr-19	N	R	4,79,861.00	0.00	43,187.00	43,187.00	0.00	5,66,235.00
Apr-19	Y	Y	09-May-19	36AAIFV6997M1Z1	M/S VASANT ENTERPRISES	3	17-Apr-19	N	R	3,94,817.00	0.00	35,534.00	35,534.00	0.00	4,65,885.00
Apr-19	Y	Y	09-May-19	36AAIFV6997M1Z1	M/S VASANT ENTERPRISES	4	20-Apr-19	N	R	8,17,583.00	0.00	73,582.00	73,582.00	0.00	9,64,747.00
Apr-19	Y	Y	09-May-19	36AAIFV6997M1Z1	M/S VASANT ENTERPRISES	6	22-Apr-19	N	R	14,08,462.00	0.00	1,26,762.00	1,26,762.00	0.00	16,61,986.00
Apr-19	Y	Y	09-May-19	36AAIFV6997M1Z1	M/S VASANT ENTERPRISES	7	23-Apr-19	N	R	14,10,871.00	0.00	1,26,978.00	1,26,978.00	0.00	16,64,827.00
Apr-19	Y	Y	09-May-19	36AAIFV6997M1Z1	M/S VASANT ENTERPRISES	8	26-Apr-19	N	R	14,06,455.00	0.00	1,26,581.00	1,26,581.00	0.00	16,59,617.00
Apr-19	Y	Y	07-Jan-20	36AANFC3197R1ZJ	CEMEX INFRA	5	10-Apr-19	N	R	2,61,651.85	0.00	23,548.67	23,548.67	0.00	3,08,749.19
Apr-19	Y	Y	07-Jan-20	36AANFC3197R1ZJ	CEMEX INFRA	18	30-Apr-19	N	R	2,06,567.80	0.00	18,591.10	18,591.10	0.00	2,43,750.00
Apr-19	Y	Y	09-May-19	36AAVFM3093L1ZI	MASTER PROFILES	225C/2019-20	20-Apr-19	N	R	20,698.00	0.00	1,862.82	1,862.82	0.00	24,423.64
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	3	01-Apr-19	N	R	13,500.00	0.00	1,215.00	1,215.00	0.00	15,930.00
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5356	01-Apr-19	N	R	18,858.00	0.00	1,697.22	1,697.22	0.00	22,252.44
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5357	01-Apr-19	N	R	1,280.00	0.00	115.20	115.20	0.00	1,510.40
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5360	01-Apr-19	N	R	11,035.00	0.00	993.15	993.15	0.00	13,021.30
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5390	02-Apr-19	N	R	7,497.00	0.00	674.73	674.73	0.00	8,846.46
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5391	02-Apr-19	N	R	9,487.20	0.00	853.85	853.85	0.00	11,194.90
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5392	02-Apr-19	N	R	31,408.00	0.00	2,826.72	2,826.72	0.00	37,061.44
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5393	02-Apr-19	N	R	41,716.00	0.00	3,754.44	3,754.44	0.00	49,224.88
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5394	02-Apr-19	N	R	23,301.00	0.00	2,097.09	2,097.09	0.00	27,495.18
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5432	03-Apr-19	N	R	68,601.09	0.00	9,604.15	9,604.15	0.00	87,809.39
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5433	03-Apr-19	N	R	90,268.75	0.00	12,637.62	12,637.62	0.00	1,15,543.99
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5434	03-Apr-19	N	R	71,173.44	0.00	9,964.28	9,964.28	0.00	91,102.00
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5442	03-Apr-19	N	R	27,951.00	0.00	2,515.59	2,515.59	0.00	32,982.18
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5444	03-Apr-19	N	R	16,254.00	0.00	1,462.86	1,462.86	0.00	19,179.72
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5459	05-Apr-19	N	R	22,260.00	0.00	2,003.40	2,003.40	0.00	26,266.80
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5502	10-Apr-19	N	R	2,824.00	0.00	254.16	254.16	0.00	3,332.32
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5505	10-Apr-19	N	R	71,654.00	0.00	6,448.86	6,448.86	0.00	84,551.72
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5506	10-Apr-19	N	R	45,189.00	0.00	4,067.01	4,067.01	0.00	53,323.02
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5507	10-Apr-19	N	R	21,192.00	0.00	1,907.28	1,907.28	0.00	25,006.56
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5509	10-Apr-19	N	R	23,059.00	0.00	2,075.31	2,075.31	0.00	27,209.62
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5523	12-Apr-19	N	R	26,008.00	0.00	2,340.72	2,340.72	0.00	30,689.44
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5524	12-Apr-19	N	R	6,721.00	0.00	604.89	604.89	0.00	7,930.78
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5534	12-Apr-19	N	R	20,515.62	0.00	2,872.18	2,872.18	0.00	26,259.98
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5543	13-Apr-19	N	R	69,548.00	0.00	6,259.32	6,259.32	0.00	82,066.64
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5561	16-Apr-19	N	R	23,824.00	0.00	2,594.16	2,594.16	0.00	34,012.32
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5648	20-Apr-19	N	R	1,250.00	0.00	112.50	112.50	0.00	1,475.00
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5649	20-Apr-19	N	R	2,646.00	0.00	238.14	238.14	0.00	3,122.28
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5650	20-Apr-19	N	R	15,794.00	0.00	947.64	947.64	0.00	17,689.28
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5651	20-Apr-19	N	R	1,260.00	0.00	113.40	113.40	0.00	1,486.80
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5653	20-Apr-19	N	R	17,558.95	0.00	1,580.30	1,580.30	0.00	20,719.55
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5655	20-Apr-19	N	R	1,292.00	0.00	116.28	116.28	0.00	1,524.56
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5656	20-Apr-19	N	R	33,396.00	0.00	3,005.64	3,005.64	0.00	39,407.28
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5658	20-Apr-19	N	R	38,215.00	0.00	3,439.35	3,439.35	0.00	45,093.70
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5659	20-Apr-19	N	R	34,291.00	0.00	3,086.19	3,086.19	0.00	40,463.38
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5660	20-Apr-19	N	R	2,182.00	0.00	139.62	139.62	0.00	2,461.24
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5670	22-Apr-19	N	R	21,566.70	0.00	1,941.00	1,941.00	0.00	25,448.70
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5699	24-Apr-19	N	R	1,295.00	0.00	77.70	77.70	0.00	1,450.40
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5700	24-Apr-19	N	R	9,360.00	0.00	842.40	842.40	0.00	11,044.80
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5701	24-Apr-19	N	R	23,059.00	0.00	2,075.31	2,075.31	0.00	27,209.62
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5702	24-Apr-19	N	R	71,654.00	0.00	6,448.86	6,448.86	0.00	84,551.72

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Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5715	25-Apr-19	N	R	5,775.00	0.00	519.75	519.75	0.00	6,814.50
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5717	25-Apr-19	N	R	5,595.60	0.00	439.24	439.24	0.00	6,474.08
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5722	25-Apr-19	N	R	55,120.00	0.00	4,960.80	4,960.80	0.00	65,041.60
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5723	25-Apr-19	N	R	560.00	0.00	50.40	50.40	0.00	660.80
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5724	25-Apr-19	N	R	19,486.00	0.00	1,753.74	1,753.74	0.00	22,993.48
Apr-19	Y	Y	28-May-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5737	26-Apr-19	N	R	56,168.00	0.00	5,055.12	5,055.12	0.00	66,278.24
Apr-19	Y	Y	09-May-19	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/72	20-Apr-19	N	R	13,592.95	0.00	1,223.36	1,223.36	0.00	16,039.67
Apr-19	Y	Y	15-Jul-19	36ADIPA9683N1ZW	GAUTHAM ENTERPRISES	89	10-Apr-19	N	R	600.00	0.00	54.00	54.00	0.00	708.00
Apr-19	Y	Y	20-Jun-19	36AEPPN5486G1ZW	SVR PMPS & ALLIED SERVICES	001/19-20	03-Apr-19	N	R	2,802.00	0.00	252.18	252.18	0.00	3,306.36
Apr-19	Y	Y	20-Jun-19	36AEPPN5486G1ZW	SVR PMPS & ALLIED SERVICES	009/19-20	15-Apr-19	N	R	3,011.00	0.00	270.99	270.99	0.00	3,552.98
Apr-19	Y	Y	20-Jun-19	36AEPPN5486G1ZW	SVR PMPS & ALLIED SERVICES	016/19-20	24-Apr-19	N	R	1,300.00	0.00	117.00	117.00	0.00	1,534.00
Apr-19	Y	Y	06-Sep-19	36AHIPK6441Q1ZQ	M/S SAI VISHAL ENTERPRISES	1/1	24-Apr-19	N	R	9,450.00	0.00	850.50	850.50	0.00	11,151.00
Apr-19	Y	Y	10-Jan-20	36AIZPG8119P1Z9	G P BUILDCON MATERIALS	GP/19-20/10	05-Apr-19	N	R	750.00	0.00	67.50	67.50	0.00	885.00
Apr-19	Y	Y	28-May-19	36AMRPG2711M1ZT	SHUBHAM ENTERPRISES	209	17-Apr-19	N	R	4,232.00	0.00	380.88	380.88	0.00	4,993.76
Apr-19	Y	Y	12-Sep-19	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	4	13-Apr-19	N	R	19,285.00	0.00	482.13	482.13	0.00	20,249.26
Apr-19	Y	Y	12-Sep-19	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	5	13-Apr-19	N	R	12,857.00	0.00	321.43	321.43	0.00	13,499.86
May-19	Y	Y	10-Jun-19	36AABCD6242R1Z8	DILPREET TUBES PVT LTD	209	16-May-19	N	R	8,520.00	0.00	767.00	767.00	0.00	10,054.00
May-19	Y	Y	19-Jun-19	36AAFHV8127C1Z3	M/S VATTAM STEELS	VS/19-20-00371	13-May-19	N	R	11,14,602.50	0.00	1,00,314.24	1,00,314.24	0.00	13,15,230.98
May-19	Y	Y	08-Jun-19	36AAIFV6997M1Z1	M/S VASANT ENTERPRISES	13	20-May-19	N	R	9,80,787.00	0.00	88,271.00	88,271.00	0.00	11,57,329.00
May-19	Y	Y	29-Jun-19	36AAIPC0825D1ZB	M/S PRAKASH ELECTRICALS	215	06-May-19	N	R	1,600.00	0.00	144.00	144.00	0.00	1,888.00
May-19	Y	Y	10-Jun-19	36AAJFD4235B1ZU	DILPREET HARDWARE	752	09-May-19	N	R	1,800.00	0.00	162.00	162.00	0.00	2,124.00
May-19	Y	Y	01-Jul-19	36AALFH6114K1Z7	HI-TECH INFRA PROJECTS	HIP/084/19-20	28-May-19	N	R	36,186.50	0.00	3,256.78	3,256.78	0.00	42,700.06
May-19	Y	Y	01-Jul-19	36AALFH6114K1Z7	HI-TECH INFRA PROJECTS	HIP/096/19-20	31-May-19	N	R	1,29,449.28	0.00	11,650.43	11,650.43	0.00	1,52,750.14
May-19	Y	Y	07-Jan-20	36AANFC3197R1ZJ	CEMEX INFRA	31	22-May-19	N	R	4,37,924.16	0.00	39,413.17	39,413.17	0.00	5,16,750.50
May-19	Y	Y	07-Jan-20	36AANFC3197R1ZJ	CEMEX INFRA	46	29-May-19	N	R	49,576.32	0.00	4,461.87	4,461.87	0.00	58,500.06
May-19	Y	Y	18-Jun-19	36AAQFS3673K1ZH	S M B HARDWARE & TOOLS CENTRE	361	27-May-19	N	R	100.00	0.00	9.00	9.00	0.00	118.00
May-19	Y	Y	09-Jun-19	36ABTPV3594Q1Z8	M/S ANISHA ASSOCIATES	036	25-May-19	N	R	15,612.80	0.00	1,405.15	1,405.15	0.00	18,423.10
May-19	Y	Y	20-Jun-19	36ABWFS8556J1Z3	S L INFRA	28	06-May-19	N	R	2,55,508.20	0.00	22,995.74	22,995.74	0.00	3,01,499.68
May-19	Y	Y	20-Jun-19	36ABWFS8556J1Z3	S L INFRA	29	08-May-19	N	R	3,57,711.48	0.00	32,194.03	32,194.03	0.00	4,22,099.54
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	19	02-May-19	N	R	22,500.00	0.00	2,025.00	2,025.00	0.00	26,550.00
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	22	02-May-19	N	R	36,367.50	0.00	3,273.08	3,273.08	0.00	42,913.66
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	37	02-May-19	N	R	12,800.00	0.00	1,152.00	1,152.00	0.00	15,104.00
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	60	02-May-19	N	R	24,629.52	0.00	2,216.66	2,216.66	0.00	29,062.84
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5835	03-May-19	N	R	18,880.00	0.00	1,699.20	1,699.20	0.00	22,278.40
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5836	03-May-19	N	R	200.00	0.00	18.00	18.00	0.00	236.00
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5837	03-May-19	N	R	552.00	0.00	49.68	49.68	0.00	651.36
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5842	04-May-19	N	R	44,418.15	0.00	3,997.63	3,997.63	0.00	52,413.41
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5843	04-May-19	N	R	46,747.75	0.00	4,207.30	4,207.30	0.00	55,162.35
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5853	04-May-19	N	R	7,404.00	0.00	666.36	666.36	0.00	8,736.72
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5902	07-May-19	N	R	200.00	0.00	18.00	18.00	0.00	236.00
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5903	07-May-19	N	R	34,572.00	0.00	3,111.48	3,111.48	0.00	40,794.96
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5904	07-May-19	N	R	11,130.00	0.00	1,001.70	1,001.70	0.00	13,133.40
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5905	07-May-19	N	R	1,281.00	0.00	34.56	34.56	0.00	1,350.12
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5906	07-May-19	N	R	7,208.00	0.00	648.72	648.72	0.00	8,505.44
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5907	07-May-19	N	R	86,469.00	0.00	7,782.21	7,782.21	0.00	1,02,033.42
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	5908	07-May-19	N	R	170.50	0.00	10.23	10.23	0.00	190.96
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	COMMON/6	09-May-19	N	R	8,990.83	0.00	809.17	809.17	0.00	10,609.17
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6022	14-May-19	N	R	35,320.20	0.00	3,178.82	3,178.82	0.00	41,677.84
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6023	14-May-19	N	R	74,732.28	0.00	6,725.91	6,725.91	0.00	88,184.10
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6043	15-May-19	N	R	19,722.00	0.00	1,774.98	1,774.98	0.00	23,271.96
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6044	15-May-19	N	R	72,592.00	0.00	6,533.28	6,533.28	0.00	85,658.56
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6045	15-May-19	N	R	57,701.00	0.00	5,193.09	5,193.09	0.00	68,087.18
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6070	16-May-19	N	R	3,672.00	0.00	330.48	330.48	0.00	4,332.96
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6071	16-May-19	N	R	1,040.00	0.00	93.60	93.60	0.00	1,227.20
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6072	16-May-19	N	R	1,38,357.00	0.00	12,452.13	12,452.13	0.00	1,63,261.26
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6074	16-May-19	N	R	16,830.00	0.00	1,514.70	1,514.70	0.00	19,859.40
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6099	18-May-19	N	R	93,740.62	0.00	13,123.69	13,123.69	0.00	1,19,988.00

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May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6140	21-May-19	N	R	15,370.00	0.00	1,383.30	1,383.30	0.00	18,136.60
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6141	21-May-19	N	R	26,937.00	0.00	2,424.33	2,424.33	0.00	31,785.66
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6142	21-May-19	N	R	32,837.00	0.00	2,955.33	2,955.33	0.00	38,747.66
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6143	21-May-19	N	R	263.00	0.00	23.67	23.67	0.00	310.34
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6144	21-May-19	N	R	6,650.00	0.00	598.50	598.50	0.00	7,847.00
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6145	21-May-19	N	R	9,865.40	0.00	865.73	865.73	0.00	11,596.86
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6146	21-May-19	N	R	2,835.00	0.00	182.85	182.85	0.00	3,200.70
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6147	21-May-19	N	R	7,248.00	0.00	652.32	652.32	0.00	8,552.64
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6148	21-May-19	N	R	32,742.00	0.00	2,946.78	2,946.78	0.00	38,635.56
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6169	22-May-19	N	R	22,260.00	0.00	2,003.40	2,003.40	0.00	26,266.80
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6171	22-May-19	N	R	99,002.00	0.00	8,910.18	8,910.18	0.00	1,16,822.36
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6172	22-May-19	N	R	11,706.00	0.00	1,053.54	1,053.54	0.00	13,813.08
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6173	22-May-19	N	R	4,625.00	0.00	416.25	416.25	0.00	5,457.50
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6243	28-May-19	N	R	25,040.00	0.00	2,253.60	2,253.60	0.00	29,547.20
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6244	28-May-19	N	R	60.00	0.00	5.40	5.40	0.00	70.80
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6245	28-May-19	N	R	94.00	0.00	5.64	5.64	0.00	105.28
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6246	28-May-19	N	R	360.00	0.00	32.40	32.40	0.00	424.80
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6247	28-May-19	N	R	60.00	0.00	1.50	1.50	0.00	63.00
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6248	28-May-19	N	R	290.00	0.00	26.10	26.10	0.00	342.20
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6254	28-May-19	N	R	6,308.00	0.00	567.72	567.72	0.00	7,443.44
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6255	28-May-19	N	R	24,150.00	0.00	2,173.50	2,173.50	0.00	28,497.00
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6256	28-May-19	N	R	7,228.00	0.00	650.52	650.52	0.00	8,529.04
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6257	28-May-19	N	R	4,113.00	0.00	370.17	370.17	0.00	4,853.34
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6264	29-May-19	N	R	1,06,523.44	0.00	14,913.28	14,913.28	0.00	1,36,350.00
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6269	30-May-19	N	R	1,870.00	0.00	112.20	112.20	0.00	2,094.40
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6271	30-May-19	N	R	74,934.00	0.00	6,744.06	6,744.06	0.00	88,422.12
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6272	30-May-19	N	R	19,542.00	0.00	1,758.78	1,758.78	0.00	23,059.56
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6273	30-May-19	N	R	59,673.00	0.00	5,370.57	5,370.57	0.00	70,414.14
May-19	Y	Y	19-Jun-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6286	30-May-19	N	R	5,000.00	0.00	125.00	125.00	0.00	5,250.00
May-19	Y	Y	12-Jun-19	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/163	18-May-19	N	R	6,521.31	0.00	586.91	586.91	0.00	7,695.13
May-19	Y	Y	12-Jun-19	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/164	18-May-19	N	R	34,642.73	0.00	3,117.85	3,117.85	0.00	40,878.43
May-19	Y	Y	12-Jun-19	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/166	18-May-19	N	R	4,800.00	0.00	432.00	432.00	0.00	5,664.00
May-19	Y	Y	12-Jun-19	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/185	23-May-19	N	R	1,246.31	0.00	112.17	112.17	0.00	1,470.65
May-19	Y	Y	11-Jun-19	36ADBPJ8881C1ZJ	GANESH TUBE TRADERS	102	23-May-19	N	R	7,167.33	0.00	645.06	645.06	0.00	8,457.50
May-19	Y	Y	15-Jul-19	36ADIPA9683N1ZW	GAUTHAM ENTERPRISES	369	13-May-19	N	R	1,694.90	0.00	152.54	152.54	0.00	1,999.98
May-19	Y	Y	15-Jul-19	36ADIPA9683N1ZW	GAUTHAM ENTERPRISES	442	21-May-19	N	R	600.00	0.00	54.00	54.00	0.00	708.00
May-19	Y	Y	04-Jun-19	36ADVPS0266J1ZW	SHAH TRADERS	SIT-456	17-May-19	N	R	13,069.72	0.00	1,176.27	1,176.27	0.00	15,422.26
May-19	Y	Y	20-Jun-19	36AEPPN5486G1ZW	SVR PMPS & ALLIED SERVICES	027/19-20	14-May-19	N	R	1,450.00	0.00	130.50	130.50	0.00	1,711.00
May-19	Y	Y	06-Sep-19	36AHIPK6441Q1ZQ	M/S SAI VISHAL ENTERPRISES	12	14-May-19	N	R	18,900.00	0.00	1,701.00	1,701.00	0.00	22,302.00
May-19	Y	Y	08-Jun-19	36AJBPK0412E1ZY	ELEGANT ENTERPRISES	EE-0078	21-May-19	N	R	3,250.00	0.00	292.50	292.50	0.00	3,835.00
May-19	Y	Y	15-Jun-19	36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2019-20/25	10-May-19	N	R	7,000.00	0.00	175.00	175.00	0.00	7,350.00
May-19	Y	Y	15-Jun-19	36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2019-20/45	31-May-19	N	R	25,428.57	0.00	660.72	660.72	0.00	27,750.01
May-19	Y	Y	31-Aug-19	36AVTPS1528D1ZB	M/S VIVID WORLD	1109	28-Mar-19	N	R	655.00	0.00	58.95	58.95	0.00	772.90
May-19	Y	Y	31-Aug-19	36AVTPS1528D1ZB	M/S VIVID WORLD	1192	13-May-19	N	R	230.00	0.00	20.70	20.70	0.00	271.40
May-19	Y	Y	31-Aug-19	36AVTPS1528D1ZB	M/S VIVID WORLD	1203	21-May-19	N	R	1,015.00	0.00	91.35	91.35	0.00	1,197.70
May-19	Y	Y	25-Jan-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	25	14-May-19	N	R	21,143.00	0.00	528.58	528.58	0.00	22,200.16
May-19	Y	Y	25-Jan-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	26	14-May-19	N	R	7,143.00	0.00	178.58	178.58	0.00	7,500.16
May-19	Y	Y	25-Jan-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	27	14-May-19	N	R	14,286.00	0.00	357.15	357.15	0.00	15,000.30
May-19	Y	Y	25-Jan-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	36	15-May-19	N	R	25,287.00	0.00	632.18	632.18	0.00	26,551.36
May-19	Y	Y	25-Jan-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	37	15-May-19	N	R	25,287.00	0.00	632.18	632.18	0.00	26,551.36
May-19	Y	Y	25-Jan-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	38	15-May-19	N	R	19,287.00	0.00	482.18	482.18	0.00	20,251.36
May-19	Y	Y	11-Jul-19	36AADCC6581E1ZO	M/S CAPS GOLD PRIVATE LIMITED	TE/1920/NG/25	19-Jun-19	N	R	1,33,203.88	0.00	1,998.06	1,998.06	0.00	1,37,200.00
Jun-19	Y	Y	08-Jul-19	36AAEFA2074L1ZG	AKASH STEELS	AS/2019-20/0056	09-Jun-19	N	R	8,43,306.80	0.00	75,897.61	75,897.61	0.00	9,95,102.02
Jun-19	Y	Y	09-Jul-19	36AAFHV8127C2Z2	M/S VATTAM STEELS	VSH-19-20-00340	29-Jun-19	N	R	9,24,882.50	0.00	83,239.44	83,239.44	0.00	10,91,361.38
Jun-19	Y	Y	09-Jul-19	36AAIFV6997M1Z1	M/S VASANT ENTERPRISES	734	16-Jun-19	N	R	8,49,527.00	0.00	76,457.43	76,457.43	0.00	10,02,441.86
Jun-19	Y	Y	21-Aug-19	36AALFH6114K1Z7	HI-TECH INFRA PROJECTS	HIP/133/19-20	19-Jun-19	N	R	1,15,678.08	0.00	10,411.02	10,411.02	0.00	1,36,500.12
Jun-19	Y	Y	07-Jan-20	36AANFC3197R1ZJ	CEMEX INFRA	82	18-Jun-19	N	R	4,55,826.27	0.00	41,024.36	41,024.36	0.00	5,37,874.99

Jun-19	Y	Y	18-Jul-19	36AATPM6413C1ZO	AJAY MEHTA	GST/2019-20/25	03-May-19	N	R	30,000.00	0.00	2,700.00	2,700.00	0.00	35,400.00
Jun-19	Y	Y	19-Jul-19	36AAZFA9681Q1Z2	M/S AGARWAL TRADING CORPROATION	ATC/19-20/1111	13-Jun-19	N	R	29,000.00	0.00	1,866.00	1,866.00	0.00	32,732.00
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	70	01-Jun-19	N	R	12,800.00	0.00	1,152.00	1,152.00	0.00	15,104.00
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6320	04-Jun-19	N	R	9,072.00	0.00	816.48	816.48	0.00	10,704.96
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6321	04-Jun-19	N	R	1,882.00	0.00	169.38	169.38	0.00	2,220.76
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6322	04-Jun-19	N	R	3,510.00	0.00	221.75	221.75	0.00	3,953.50
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6335	06-Jun-19	N	R	1,370.00	0.00	123.30	123.30	0.00	1,616.60
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6336	06-Jun-19	N	R	6,409.00	0.00	576.81	576.81	0.00	7,562.62
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	86	06-Jun-19	N	R	1,500.00	0.00	135.00	135.00	0.00	1,770.00
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	89	06-Jun-19	N	R	30,817.50	0.00	2,773.58	2,773.58	0.00	36,364.66
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	96	06-Jun-19	N	R	3,000.00	0.00	270.00	270.00	0.00	3,540.00
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6341	07-Jun-19	N	R	14,900.00	0.00	1,341.00	1,341.00	0.00	17,582.00
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6378	10-Jun-19	N	R	3,852.00	0.00	346.68	346.68	0.00	4,545.36
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6383	11-Jun-19	N	R	12,243.00	0.00	1,101.87	1,101.87	0.00	14,446.74
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6384	11-Jun-19	N	R	32,174.70	0.00	2,895.72	2,895.72	0.00	37,966.14
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6385	11-Jun-19	N	R	1,14,414.06	0.00	16,017.97	16,017.97	0.00	1,46,450.00
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6388	11-Jun-19	N	R	45,462.00	0.00	4,091.58	4,091.58	0.00	53,645.16
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6389	11-Jun-19	N	R	718.00	0.00	64.62	64.62	0.00	847.24
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6397	11-Jun-19	N	R	35,861.76	0.00	3,227.56	3,227.56	0.00	42,316.88
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6433	14-Jun-19	N	R	16,536.00	0.00	1,488.24	1,488.24	0.00	19,512.48
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6434	14-Jun-19	N	R	6,940.00	0.00	624.60	624.60	0.00	8,189.20
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6485	17-Jun-19	N	R	2,911.20	0.00	262.01	262.01	0.00	3,435.22
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6487	18-Jun-19	N	R	22,048.00	0.00	1,984.32	1,984.32	0.00	26,016.64
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6488	18-Jun-19	N	R	1,950.00	0.00	175.50	175.50	0.00	2,301.00
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6489	18-Jun-19	N	R	3,350.00	0.00	301.50	301.50	0.00	3,953.00
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6493	18-Jun-19	N	R	7,871.00	0.00	708.39	708.39	0.00	9,287.78
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6494	18-Jun-19	N	R	26,296.00	0.00	2,366.64	2,366.64	0.00	31,029.28
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6495	18-Jun-19	N	R	5,285.00	0.00	359.10	359.10	0.00	6,003.20
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6496	18-Jun-19	N	R	2,180.00	0.00	169.80	169.80	0.00	2,519.60
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6497	18-Jun-19	N	R	9,233.00	0.00	365.04	365.04	0.00	9,963.08
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6498	18-Jun-19	N	R	6,502.80	0.00	585.25	585.25	0.00	7,673.30
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6500	18-Jun-19	N	R	12,446.00	0.00	1,120.14	1,120.14	0.00	14,686.28
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6501	18-Jun-19	N	R	15,582.00	0.00	1,402.38	1,402.38	0.00	18,386.76
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6502	18-Jun-19	N	R	28,719.00	0.00	2,584.71	2,584.71	0.00	33,888.42
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6503	18-Jun-19	N	R	10,658.00	0.00	959.22	959.22	0.00	12,576.44
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	COMMON/42	18-Jun-19	N	R	12,618.30	0.00	1,135.65	1,135.65	0.00	14,889.60
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6509	19-Jun-19	N	R	5,480.00	0.00	493.20	493.20	0.00	6,466.40
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6539	20-Jun-19	N	R	4,056.00	0.00	365.04	365.04	0.00	4,786.08
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6550	21-Jun-19	N	R	22,150.00	0.00	3,101.00	3,101.00	0.00	28,352.00
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6554	21-Jun-19	N	R	6,600.00	0.00	594.00	594.00	0.00	7,788.00
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6555	21-Jun-19	N	R	576.00	0.00	34.56	34.56	0.00	645.12
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6566	22-Jun-19	N	R	97,212.50	0.00	13,609.75	13,609.75	0.00	1,24,432.00
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6624	26-Jun-19	N	R	1,06,523.44	0.00	14,913.28	14,913.28	0.00	1,36,350.00
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6626	26-Jun-19	N	R	2,090.00	0.00	188.10	188.10	0.00	2,466.20
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6627	26-Jun-19	N	R	4,026.00	0.00	362.34	362.34	0.00	4,750.68
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6628	26-Jun-19	N	R	5,183.00	0.00	466.47	466.47	0.00	6,115.94
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6636	27-Jun-19	N	R	8,160.00	0.00	204.00	204.00	0.00	8,568.00
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6641	27-Jun-19	N	R	8,256.00	0.00	206.40	206.40	0.00	8,668.80
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	103	28-Jun-19	N	R	29,821.66	0.00	2,683.95	2,683.95	0.00	35,189.56
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6649	28-Jun-19	N	R	5,750.00	0.00	143.75	143.75	0.00	6,037.50
Jun-19	Y	Y	17-Jul-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	109	29-Jun-19	N	R	3,000.00	0.00	270.00	270.00	0.00	3,540.00
Jun-19	Y	Y	11-Jul-19	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/256	13-Jun-19	N	R	38,408.50	0.00	3,456.77	3,456.77	0.00	45,322.04
Jun-19	Y	Y	11-Jul-19	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/273	18-Jun-19	N	R	21,908.00	0.00	1,971.72	1,971.72	0.00	25,851.44
Jun-19	Y	Y	16-Jul-19	36ADIPA9683N1ZW	GAUTHAM ENTERPRISES	689	19-Jun-19	N	R	600.00	0.00	54.00	54.00	0.00	708.00
Jun-19	Y	Y	19-Jul-19	36ADQFS9120G1ZQ	SHIV SHAKTI MACHINE TOOLS HARDWARE AND ELECTRICALS	2019-20/1100/SS	26-Jun-19	N	R	750.00	0.00	67.50	67.50	0.00	885.00
Jun-19	Y	Y	11-Jul-19	36AEGPC7683H1ZB	ANDHRA PUMPS & MOTORS	R1033	12-Jun-19	N	R	39,720.00	0.00	2,533.20	2,533.20	0.00	44,786.40
Jun-19	Y	Y	25-Jul-19	36AHUPA7954J1ZQ	Saddu Arjun	20	15-May-19	N	R	6,66,540.00	0.00	59,988.60	59,988.60	0.00	7,86,517.20

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Jun-19	Y	Y	25-Jul-19	36AHUPA7954J1ZQ	Saddu Arjun	18	16-May-19	N	R	3,70,300.00	0.00	33,327.00	33,327.00	0.00	4,36,954.00
Jun-19	Y	Y	25-Jul-19	36AHUPA7954J1ZQ	Saddu Arjun	19	15-Jun-19	N	R	9,62,780.00	0.00	86,650.20	86,650.20	0.00	11,36,080.40
Jun-19	Y	Y	08-Jul-19	36AITPS2221C1ZB	SHAH ENTERPRISES	77	06-Jun-19	N	R	900.00	0.00	81.00	81.00	0.00	1,062.00
Jun-19	Y	Y	09-Sep-19	36AIWPP3583D1ZQ	M/S MAHAVEER GLASS PLYWOOD	455	19-Jun-19	N	R	3,41,943.00	0.00	30,774.87	30,774.87	0.00	4,03,492.74
Jun-19	Y	Y	19-Jul-19	36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2019-20/60	14-Jun-19	N	R	6,000.00	0.00	150.00	150.00	0.00	6,300.00
Jun-19	Y	Y	19-Jul-19	36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2019-20/67	21-Jun-19	N	R	11,666.67	0.00	291.67	291.67	0.00	12,250.01
Jun-19	Y	Y	03-Aug-19	36ALZPG4877B1ZN	M/S SAI SATYA ENTERPRISES.	200	18-Jun-19	N	R	900.00	0.00	81.00	81.00	0.00	1,062.00
Jun-19	Y	Y	25-Jul-19	36AOLPN4767L1Z6	LAXMINARAYANA NARABOYINA	56	01-Apr-19	N	R	24,525.00	0.00	2,207.25	2,207.25	0.00	28,939.50
Jun-19	Y	Y	25-Jul-19	36AOLPN4767L1Z6	LAXMINARAYANA NARABOYINA	58	22-Apr-19	N	R	12,500.00	0.00	1,125.00	1,125.00	0.00	14,750.00
Jun-19	Y	Y	25-Jul-19	36AOLPN4767L1Z6	LAXMINARAYANA NARABOYINA	57	24-Apr-19	N	R	2,970.00	0.00	267.30	267.30	0.00	3,504.60
Jun-19	Y	Y	25-Jul-19	36AUWPA6056C2ZK	BASHA ASHAMOL	63	01-Apr-19	N	R	1,38,915.00	0.00	12,502.35	12,502.35	0.00	1,63,919.70
Jun-19	Y	Y	25-Jul-19	36AUWPA6056C2ZK	BASHA ASHAMOL	64	08-Apr-19	N	R	1,04,004.00	0.00	9,360.36	9,360.36	0.00	1,22,724.72
Jun-19	Y	Y	25-Jul-19	36AUWPA6056C2ZK	BASHA ASHAMOL	66	26-Jun-19	N	R	79,396.00	0.00	7,145.64	7,145.64	0.00	93,687.28
Jun-19	Y	Y	31-Aug-19	36AVTPS1528D1ZB	M/S VIVID WORLD	1240	18-Jun-19	N	R	230.00	0.00	20.70	20.70	0.00	271.40
Jun-19	Y	Y	31-Aug-19	36AVTPS1528D1ZB	M/S VIVID WORLD	1256	29-Jun-19	N	R	690.00	0.00	62.10	62.10	0.00	814.20
Jun-19	Y	Y	25-Jul-19	36AWMPR1078D1ZC	PAPPU RAM	67	18-Jun-19	N	R	2,16,000.00	0.00	19,440.00	19,440.00	0.00	2,54,880.00
Jun-19	Y	Y	25-Jul-19	36AWMPR1078D1ZC	PAPPU RAM	68	18-Jun-19	N	R	39,242.00	0.00	3,531.78	3,531.78	0.00	46,305.56
Jun-19	Y	Y	10-Jan-20	36AXKPK6993M1ZI	KRISHNA KOTUNU	307	01-Apr-19	N	R	5,400.00	0.00	486.00	486.00	0.00	6,372.00
Jun-19	Y	Y	13-Jul-19	36AYMPS1825R1ZJ	SREE MAHAVEER ENGG AND ELECTRICALS	833	07-Jun-19	N	R	9,000.00	0.00	810.00	810.00	0.00	10,620.00
Jun-19	Y	Y	25-Jul-19	36BCOPK2025G1ZQ	PULI SATISH KUMAR	121	18-Jun-19	N	R	27,182.69	0.00	2,446.44	2,446.44	0.00	32,075.57
Jun-19	Y	Y	25-Jul-19	36BDWPN0356G1Z7	SHARADA NARABOINA	14	24-Apr-19	N	R	8,000.00	0.00	720.00	720.00	0.00	9,440.00
Jun-19	Y	Y	25-Jul-19	36BESPP4477H1ZR	REKHA PANDE	207	03-Apr-19	N	R	5,46,840.00	0.00	49,215.60	49,215.60	0.00	6,45,271.20
Jun-19	Y	Y	25-Jul-19	36BESPP4477H1ZR	REKHA PANDE	229	07-Jun-19	N	R	9,72,160.00	0.00	87,494.40	87,494.40	0.00	11,47,148.80
Jun-19	Y	Y	25-Jul-19	36BESPP4477H1ZR	REKHA PANDE	230	07-Jun-19	N	R	2,43,040.00	0.00	21,873.60	21,873.60	0.00	2,86,787.20
Jun-19	Y	Y	10-Dec-19	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	79	27-Jun-19	N	R	25,712.00	0.00	642.80	642.80	0.00	26,997.60
Jun-19	Y	Y	10-Dec-19	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	80	27-Jun-19	N	R	11,857.00	0.00	296.43	296.43	0.00	12,449.86
Jun-19	Y	Y	10-Dec-19	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	81	27-Jun-19	N	R	19,284.00	0.00	482.10	482.10	0.00	20,248.20
Jun-19	Y	Y	10-Dec-19	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	82	27-Jun-19	N	R	25,712.00	0.00	642.80	642.80	0.00	26,997.60
Jun-19	Y	Y	24-Aug-19	36BUEPG0916J1ZS	M INDRA REDDY	413	04-Apr-19	N	R	27,160.00	0.00	679.00	679.00	0.00	28,518.00
Jun-19	Y	Y	24-Aug-19	36BUEPG0916J1ZS	M INDRA REDDY	423	11-Apr-19	N	R	12,471.00	0.00	311.77	311.77	0.00	13,094.54
Jun-19	Y	Y	24-Aug-19	36BUEPG0916J1ZS	M INDRA REDDY	452	17-May-19	N	R	12,471.00	0.00	311.77	311.77	0.00	13,094.54
Jul-19	Y	Y	10-Aug-19	36AADCC6581E1ZO	M/S CAPS GOLD PRIVATE LIMITED.	TE/1920/NG/28	05-Jul-19	N	R	35,242.72	0.00	528.64	528.64	0.00	36,300.00
Jul-19	Y	Y	10-Aug-19	36AADCC6581E1ZO	M/S CAPS GOLD PRIVATE LIMITED	TE/1920/NG/34	16-Jul-19	N	R	34,708.74	0.00	520.63	520.63	0.00	35,750.00
Jul-19	Y	Y	25-Sep-19	36AAGCG8147H1ZD	GEOCARE ENVIRO PROJECTS PRIVATE LIMITED	INV-000441	29-Jul-19	N	R	1,01,607.00	0.00	9,144.63	9,144.63	0.00	1,19,896.26
Jul-19	Y	Y	10-Aug-19	36AAIFV6997M1Z1	M/S VASANT ENTERPRISES	20	27-Jul-19	N	R	8,47,307.00	0.00	76,258.00	76,258.00	0.00	9,99,823.00
Jul-19	Y	Y	21-Aug-19	36AALFH6114K1Z7	HI-TECH INFRA PROJECTS	HP/190/19-20	13-Jul-19	N	R	4,04,873.28	0.00	36,438.57	36,438.57	0.00	4,77,750.42
Jul-19	Y	Y	21-Aug-19	36AALFH6114K1Z7	HI-TECH INFRA PROJECTS	HP/212/19-20	19-Jul-19	N	R	19,279.68	0.00	1,735.17	1,735.17	0.00	22,750.02
Jul-19	Y	Y	26-Aug-19	36AAZFA9681Q1Z2	M/S AGARWAL TRADING CORPROATION	ATC/19-20/1573	17-Jul-19	N	R	254.20	0.00	22.88	22.88	0.00	299.96
Jul-19	Y	Y	08-Aug-19	36ABVPS3995A1Z1	SHREE VENKATADURGA ANJANEYA STEEL TUBES	1703	03-Jul-19	N	R	1,376.00	0.00	123.84	123.84	0.00	1,623.58
Jul-19	Y	Y	19-Aug-19	36ABWFS8556J1Z3	S L INFRA	71	10-Jul-19	N	R	2,01,567.53	0.00	18,141.08	18,141.08	0.00	2,37,849.74
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	118	01-Jul-19	N	R	12,800.00	0.00	1,152.00	1,152.00	0.00	15,104.00
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	134	01-Jul-19	N	R	10,500.00	0.00	945.00	945.00	0.00	12,390.00
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6720	03-Jul-19	N	R	1,572.00	0.00	141.48	141.48	0.00	1,854.96
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6721	03-Jul-19	N	R	3,942.00	0.00	533.88	533.88	0.00	10,009.76
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6724	03-Jul-19	N	R	27,774.00	0.00	2,499.66	2,499.66	0.00	32,773.32
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6725	03-Jul-19	N	R	3,025.00	0.00	272.25	272.25	0.00	3,569.50
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6741	04-Jul-19	N	R	4,331.50	0.00	302.46	302.46	0.00	4,936.42
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6755	05-Jul-19	N	R	1,09,375.00	0.00	15,312.50	15,312.50	0.00	1,40,000.00
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6780	06-Jul-19	N	R	3,200.00	0.00	288.00	288.00	0.00	3,776.00
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6781	06-Jul-19	N	R	6,405.00	0.00	576.45	576.45	0.00	7,557.90
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6783	06-Jul-19	N	R	4,464.00	0.00	111.60	111.60	0.00	4,687.20
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6784	06-Jul-19	N	R	1,776.00	0.00	44.40	44.40	0.00	1,864.80
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6785	08-Jul-19	N	R	5,856.00	0.00	146.40	146.40	0.00	6,148.80
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6793	08-Jul-19	N	R	2,040.00	0.00	162.00	162.00	0.00	2,364.00
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6794	08-Jul-19	N	R	11,859.00	0.00	1,067.31	1,067.31	0.00	13,993.62
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6795	08-Jul-19	N	R	95,105.00	0.00	8,559.45	8,559.45	0.00	1,12,223.90
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6796	08-Jul-19	N	R	39,250.00	0.00	3,532.50	3,532.50	0.00	46,315.00

Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6797	08-Jul-19	N	R	24,743.00	0.00	2,226.87	2,226.87	0.00	29,196.74
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6798	08-Jul-19	N	R	5,760.00	0.00	144.00	144.00	0.00	6,048.00
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	151	10-Jul-19	N	R	8,100.00	0.00	729.00	729.00	0.00	9,558.00
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6832	10-Jul-19	N	R	3,725.00	0.00	335.25	335.25	0.00	4,395.50
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6841	11-Jul-19	N	R	4,800.00	0.00	120.00	120.00	0.00	5,040.00
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6845	11-Jul-19	N	R	27,825.00	0.00	2,504.25	2,504.25	0.00	32,833.50
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6848	12-Jul-19	N	R	912.96	0.00	82.17	82.17	0.00	1,077.30
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6854	12-Jul-19	N	R	7,200.00	0.00	180.00	180.00	0.00	7,560.00
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6873	13-Jul-19	N	R	4,800.00	0.00	120.00	120.00	0.00	5,040.00
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6882	13-Jul-19	N	R	12,094.00	0.00	1,088.46	1,088.46	0.00	14,270.92
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	COMMON/58	17-Jul-19	N	R	10,231.98	0.00	920.88	920.88	0.00	12,073.74
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6928	18-Jul-19	N	R	525.00	0.00	47.25	47.25	0.00	619.50
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6929	18-Jul-19	N	R	1,000.00	0.00	90.00	90.00	0.00	1,180.00
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6930	18-Jul-19	N	R	16,497.00	0.00	1,484.73	1,484.73	0.00	19,466.46
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6931	18-Jul-19	N	R	2,444.00	0.00	219.96	219.96	0.00	2,883.92
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6951	19-Jul-19	N	R	6,720.00	0.00	403.20	403.20	0.00	7,526.40
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6952	19-Jul-19	N	R	3,179.00	0.00	258.06	258.06	0.00	3,695.12
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6965	20-Jul-19	N	R	87,366.00	0.00	7,862.94	7,862.94	0.00	1,03,091.88
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6971	22-Jul-19	N	R	32,174.70	0.00	2,895.72	2,895.72	0.00	37,966.14
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6981	23-Jul-19	N	R	1,966.00	0.00	176.94	176.94	0.00	2,319.88
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6982	23-Jul-19	N	R	39,116.00	0.00	3,520.44	3,520.44	0.00	46,156.88
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6988	23-Jul-19	N	R	98,502.00	0.00	8,865.18	8,865.18	0.00	1,16,232.36
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	6989	23-Jul-19	N	R	53,599.00	0.00	4,823.91	4,823.91	0.00	63,246.82
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7000	24-Jul-19	N	R	7,200.00	0.00	180.00	180.00	0.00	7,560.00
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7014	24-Jul-19	N	R	2,400.00	0.00	60.00	60.00	0.00	2,520.00
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7017	25-Jul-19	N	R	90,268.75	0.00	12,637.63	12,637.63	0.00	1,15,544.01
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7018	25-Jul-19	N	R	1,10,468.75	0.00	15,465.63	15,465.63	0.00	1,41,400.01
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7021	25-Jul-19	N	R	98,948.44	0.00	13,852.78	13,852.78	0.00	1,26,654.00
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7022	25-Jul-19	N	R	1,14,414.06	0.00	16,017.97	16,017.97	0.00	1,46,450.00
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7023	25-Jul-19	N	R	97,212.50	0.00	13,609.75	13,609.75	0.00	1,24,432.00
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7043	27-Jul-19	N	R	920.00	0.00	82.80	82.80	0.00	1,085.60
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7047	27-Jul-19	N	R	27,232.20	0.00	2,450.90	2,450.90	0.00	32,134.00
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7048	27-Jul-19	N	R	2,525.00	0.00	227.25	227.25	0.00	2,979.50
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7049	27-Jul-19	N	R	10,016.00	0.00	901.44	901.44	0.00	11,818.88
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	254	31-Jul-19	N	R	23,500.00	0.00	2,115.00	2,115.00	0.00	27,730.00
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	263	31-Jul-19	N	R	3,000.00	0.00	270.00	270.00	0.00	3,540.00
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	286	31-Jul-19	N	R	2,700.00	0.00	243.00	243.00	0.00	3,186.00
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7086	31-Jul-19	N	R	920.00	0.00	82.80	82.80	0.00	1,085.60
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7087	31-Jul-19	N	R	1,160.00	0.00	104.40	104.40	0.00	1,368.80
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7088	31-Jul-19	N	R	1,19,085.00	0.00	10,717.65	10,717.65	0.00	1,40,520.30
Jul-19	Y	Y	13-Aug-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	COMMON/85	31-Jul-19	N	R	21,850.00	0.00	1,966.50	1,966.50	0.00	25,783.00
Jul-19	Y	Y	10-Aug-19	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/332	03-Jul-19	N	R	10,379.14	0.00	934.12	934.12	0.00	12,247.38
Jul-19	Y	Y	21-Aug-19	36ADIPA9683N1ZW	GAUTHAM ENTERPRISES	1020	26-Jul-19	N	R	600.00	0.00	54.00	54.00	0.00	708.00
Jul-19	Y	Y	19-Aug-19	36ADOPN7656C1Z7	LEPAKSHI TARPAULIN INDUSTRIES	365	05-Jul-19	N	R	2,400.00	0.00	60.00	60.00	0.00	2,520.00
Jul-19	Y	Y	06-Dec-19	36AEPPN5486G1ZW	SVR PMPS & ALLIED SERVICES	047/2019-20	25-Jul-19	N	R	8,806.00	0.00	792.54	792.54	0.00	10,391.08
Jul-19	Y	Y	10-Dec-19	36AHIPK6441Q1ZQ	M/S SAI VISHAL ENTERPRISES	34	16-Jul-19	N	R	18,000.00	0.00	1,620.00	1,620.00	0.00	21,240.00
Jul-19	Y	Y	10-Aug-19	36AITPS2221C1ZB	SHAH ENTERPRISES	523	09-Jul-19	N	R	2,450.00	0.00	192.00	192.00	0.00	2,834.00
Jul-19	N	Y		36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2019-20/82	04-Jul-19	N	R	7,000.00	0.00	175.00	175.00	0.00	7,350.00
Jul-19	N	Y		36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2019-20/87	12-Jul-19	N	R	17,952.38	0.00	448.81	448.81	0.00	18,850.00
Jul-19	N	Y		36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2019-20/96	19-Jul-19	N	R	16,333.33	0.00	408.34	408.34	0.00	17,150.01
Jul-19	N	Y		36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2019-20/107	25-Jul-19	N	R	24,952.38	0.00	623.81	623.81	0.00	26,200.00
Jul-19	Y	Y	31-Aug-19	36AVTPS1528D1ZB	M/S VIVID WORLD	1263	02-Jul-19	N	R	230.00	0.00	20.70	20.70	0.00	271.40
Jul-19	Y	Y	31-Aug-19	36AVTPS1528D1ZB	M/S VIVID WORLD	1279	15-Jul-19	N	R	230.00	0.00	20.70	20.70	0.00	271.40
Jul-19	Y	Y	10-Dec-19	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	111	16-Jul-19	N	R	6,428.00	0.00	160.70	160.70	0.00	6,749.40
Jul-19	Y	Y	10-Dec-19	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	112	16-Jul-19	N	R	25,712.00	0.00	642.80	642.80	0.00	26,997.60
Jul-19	Y	Y	10-Dec-19	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	113	16-Jul-19	N	R	12,856.00	0.00	321.40	321.40	0.00	13,498.80
Jul-19	Y	Y	10-Dec-19	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	144	27-Jul-19	N	R	34,285.00	0.00	857.13	857.13	0.00	35,999.26

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Jul-19	Y	Y	10-Dec-19	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	145	27-Jul-19	N	R	6,428.00	0.00	160.70	160.70	0.00	6,749.40
Aug-19	Y	Y	11-Sep-19	36AAEFA2074L1ZG	AKASH STEELS	AS/2019-20/0123	01-Aug-19	N	R	3,94,680.00	0.00	35,521.20	35,521.20	0.00	4,65,722.40
Aug-19	Y	Y	11-Sep-19	36AAEFA2074L1ZG	AKASH STEELS	AS/2019-20/0125	04-Aug-19	N	R	4,35,580.00	0.00	39,202.20	39,202.20	0.00	5,13,984.40
Aug-19	Y	Y	04-Oct-19	36AAIPC0825D1ZB	M/S PRAKASH ELECTRICALS	870	03-Aug-19	N	R	350.00	0.00	21.00	21.00	0.00	392.00
Aug-19	Y	Y	04-Oct-19	36AAIPC0825D1ZB	M/S PRAKASH ELECTRICALS	908	08-Aug-19	N	R	520.00	0.00	31.20	31.20	0.00	582.40
Aug-19	Y	Y	16-Sep-19	36AAMFA1505E1ZX	ATLAS SECURITY SAFTY	838	13-Aug-19	N	R	2,175.00	0.00	54.38	54.38	0.00	2,283.76
Aug-19	Y	Y	07-Jan-20	36AANFC3197R1ZJ	CEMEX INFRA	111	16-Aug-19	N	R	2,47,881.60	0.00	22,309.34	22,309.34	0.00	2,92,500.28
Aug-19	Y	Y	07-Jan-20	36AANFC3197R1ZJ	CEMEX INFRA	119	28-Aug-19	N	R	99,152.54	0.00	8,923.73	8,923.73	0.00	1,17,000.00
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	292	01-Aug-19	N	R	12,800.00	0.00	1,152.00	1,152.00	0.00	15,104.00
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7098	01-Aug-19	N	R	37,584.00	0.00	3,382.56	3,382.56	0.00	44,349.12
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7110	01-Aug-19	N	R	3,402.00	0.00	85.05	85.05	0.00	3,572.10
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7125	05-Aug-19	N	R	312.00	0.00	28.08	28.08	0.00	368.16
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7161	07-Aug-19	N	R	37,476.00	0.00	3,372.84	3,372.84	0.00	44,221.68
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7178	07-Aug-19	N	R	34,442.70	0.00	3,099.84	3,099.84	0.00	40,642.38
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7179	07-Aug-19	N	R	1,724.00	0.00	155.16	155.16	0.00	2,034.32
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7180	07-Aug-19	N	R	4,915.00	0.00	442.35	442.35	0.00	5,799.70
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7209	09-Aug-19	N	R	30,189.00	0.00	2,717.01	2,717.01	0.00	35,623.02
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7220	10-Aug-19	N	R	34,966.00	0.00	3,146.94	3,146.94	0.00	41,259.88
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7224	10-Aug-19	N	R	15,321.00	0.00	1,378.89	1,378.89	0.00	18,078.78
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	316	12-Aug-19	N	R	93,600.00	0.00	8,424.00	8,424.00	0.00	1,10,448.00
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7233	12-Aug-19	N	R	29,656.20	0.00	2,669.06	2,669.06	0.00	34,994.32
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7234	12-Aug-19	N	R	29,561.70	0.00	2,660.55	2,660.55	0.00	34,882.80
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7238	12-Aug-19	N	R	29,656.20	0.00	2,669.06	2,669.06	0.00	34,994.32
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7239	12-Aug-19	N	R	33,892.80	0.00	3,050.35	3,050.35	0.00	39,993.50
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7240	12-Aug-19	N	R	29,656.20	0.00	2,669.06	2,669.06	0.00	34,994.32
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7244	12-Aug-19	N	R	41,268.40	0.00	3,714.16	3,714.16	0.00	48,696.72
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7258	13-Aug-19	N	R	685.00	0.00	61.65	61.65	0.00	808.30
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7262	13-Aug-19	N	R	31,875.00	0.00	2,868.75	2,868.75	0.00	37,612.50
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7264	13-Aug-19	N	R	1,304.00	0.00	117.36	117.36	0.00	1,538.72
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7265	13-Aug-19	N	R	30,093.00	0.00	2,708.37	2,708.37	0.00	35,509.74
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7274	13-Aug-19	N	R	5,610.00	0.00	504.90	504.90	0.00	6,619.80
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7284	14-Aug-19	N	R	30,692.00	0.00	2,762.28	2,762.28	0.00	36,216.56
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7292	14-Aug-19	N	R	3,307.50	0.00	297.68	297.68	0.00	3,902.86
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7309	17-Aug-19	N	R	27,424.00	0.00	2,468.16	2,468.16	0.00	32,360.32
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7310	17-Aug-19	N	R	28,980.00	0.00	2,608.20	2,608.20	0.00	34,196.40
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7311	17-Aug-19	N	R	1,675.00	0.00	150.75	150.75	0.00	1,976.50
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	COMMON/91	17-Aug-19	N	R	10,665.08	0.00	959.86	959.86	0.00	12,584.80
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7321	19-Aug-19	N	R	25,056.00	0.00	2,255.04	2,255.04	0.00	29,566.08
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7349	20-Aug-19	N	R	12,850.00	0.00	1,156.50	1,156.50	0.00	15,163.00
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7350	20-Aug-19	N	R	12,300.00	0.00	1,107.00	1,107.00	0.00	14,514.00
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	348	22-Aug-19	N	R	42,024.97	0.00	3,782.25	3,782.25	0.00	49,589.47
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7378	23-Aug-19	N	R	78,268.00	0.00	7,044.12	7,044.12	0.00	92,356.24
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7380	23-Aug-19	N	R	1,380.00	0.00	124.20	124.20	0.00	1,628.40
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7386	23-Aug-19	N	R	2,704.00	0.00	243.36	243.36	0.00	3,190.72
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7413	26-Aug-19	N	R	41,536.00	0.00	3,738.24	3,738.24	0.00	49,012.48
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7414	26-Aug-19	N	R	1,575.00	0.00	110.25	110.25	0.00	1,795.50
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7415	27-Aug-19	N	R	1,08,890.62	0.00	15,244.69	15,244.69	0.00	1,39,380.00
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7439	27-Aug-19	N	R	40,706.70	0.00	3,663.60	3,663.60	0.00	48,033.90
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7463	28-Aug-19	N	R	23,360.00	0.00	2,102.40	2,102.40	0.00	27,564.80
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7464	28-Aug-19	N	R	16,315.00	0.00	1,468.35	1,468.35	0.00	19,251.70
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7465	28-Aug-19	N	R	18,565.00	0.00	1,670.85	1,670.85	0.00	21,906.70
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7466	28-Aug-19	N	R	5,828.00	0.00	524.52	524.52	0.00	6,877.04
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7467	28-Aug-19	N	R	2,686.00	0.00	241.74	241.74	0.00	3,169.48
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7468	28-Aug-19	N	R	1,150.00	0.00	69.00	69.00	0.00	1,288.00
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7486	29-Aug-19	N	R	1,400.00	0.00	126.00	126.00	0.00	1,652.00
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7490	29-Aug-19	N	R	12,245.10	0.00	1,102.06	1,102.06	0.00	14,449.22
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7492	29-Aug-19	N	R	30,392.00	0.00	2,735.28	2,735.28	0.00	35,862.56

Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	371	30-Aug-19	N	R	8,797.50	0.00	791.78	791.78	0.00	10,381.06
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7520	30-Aug-19	N	R	38,618.42	0.00	3,475.66	3,475.66	0.00	45,569.74
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7536	31-Aug-19	N	R	45,654.00	0.00	4,108.86	4,108.86	0.00	53,871.72
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7559	31-Aug-19	N	R	13,027.84	0.00	1,172.51	1,172.51	0.00	15,372.86
Aug-19	Y	Y	19-Sep-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7560	31-Aug-19	N	R	25,590.40	0.00	2,303.14	2,303.14	0.00	30,196.68
Aug-19	Y	Y	09-Sep-19	36ADFPN6997H1ZW	SRIVICTORYTRADERS	634	24-Aug-19	N	R	360.00	0.00	32.40	32.40	0.00	424.80
Aug-19	Y	Y	09-Sep-19	36ADFPN6997H1ZW	SRIVICTORYTRADERS	635	24-Aug-19	N	R	360.00	0.00	32.40	32.40	0.00	424.80
Aug-19	Y	Y	11-Sep-19	36ADOPN7656C1Z7	LEPAKSHI TARPAULIN INDUSTRIES	520	07-Aug-19	N	R	3,700.00	0.00	138.00	138.00	0.00	3,976.00
Aug-19	Y	Y	20-Sep-19	36ADQFS9120G1ZQ	SHIV SHAKTI MACHINE TOOLS HARDWARE AND ELECTRICALS	2019-20/1736/SS	07-Aug-19	N	R	750.00	0.00	67.50	67.50	0.00	885.00
Aug-19	Y	Y	10-Sep-19	36AEIPJ0494H1ZF	SRI BALAJI ENTERPRISES	74	01-Aug-19	N	R	7,578.00	0.00	682.02	682.02	0.00	8,942.04
Aug-19	Y	Y	10-Sep-19	36AEIPJ0494H1ZF	SRI BALAJI ENTERPRISES	78	08-Aug-19	N	R	9,078.00	0.00	817.02	817.02	0.00	10,712.04
Aug-19	Y	Y	07-Dec-19	36AEPPN5486G1ZW	SVR PMPS & ALLIED SERVICES	056/2019-20	09-Aug-19	N	R	2,611.00	0.00	234.99	234.99	0.00	3,080.98
Aug-19	Y	Y	19-Sep-19	36AIZPG8119P1Z9	G P BUILDCON MATERIALS	GP/19-20/284	31-Aug-19	N	R	1,610.17	0.00	144.92	144.92	0.00	1,900.01
Aug-19	Y	Y	09-Sep-19	36AJBPK0412E1ZY	ELEGANT ENTERPRISES	EE-0196	07-Aug-19	N	R	750.00	0.00	67.50	67.50	0.00	885.00
Aug-19	Y	Y	15-Sep-19	36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2019-20/116	02-Aug-19	N	R	10,952.38	0.00	273.81	273.81	0.00	11,500.00
Aug-19	Y	Y	15-Sep-19	36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2019-20/123	09-Aug-19	N	R	16,333.33	0.00	408.34	408.34	0.00	17,150.01
Aug-19	Y	Y	15-Sep-19	36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2019-20/131	15-Aug-19	N	R	10,952.38	0.00	273.81	273.81	0.00	11,500.00
Aug-19	Y	Y	15-Sep-19	36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2019-20/139	23-Aug-19	N	R	24,952.38	0.00	623.81	623.81	0.00	26,200.00
Aug-19	Y	Y	15-Sep-19	36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2019-20/147	30-Aug-19	N	R	67,285.72	0.00	1,682.15	1,682.15	0.00	70,650.02
Aug-19	Y	Y	02-Dec-19	36AVTPS1528D1ZB	M/S VIVID WORLD	1332	20-Aug-19	N	R	1,340.00	0.00	120.60	120.60	0.00	1,581.20
Aug-19	Y	Y	02-Dec-19	36AVTPS1528D1ZB	M/S VIVID WORLD	1339	28-Aug-19	N	R	230.00	0.00	20.70	20.70	0.00	271.40
Aug-19	Y	Y	10-Dec-19	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	160	10-Aug-19	N	R	30,142.00	0.00	753.55	753.55	0.00	31,649.10
Aug-19	Y	Y	10-Dec-19	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	171	17-Aug-19	N	R	27,856.00	0.00	696.40	696.40	0.00	29,248.80
Aug-19	Y	Y	10-Dec-19	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	176	24-Aug-19	N	R	26,381.00	0.00	659.53	659.53	0.00	27,700.06
Sep-19	Y	Y	11-Oct-19	36AAACO0481E1ZS	OTIS ELEVATOR COMPANY (I) LTD.	TE/O/1901210	12-Sep-19	N	R	74,800.00	0.00	6,732.00	6,732.00	0.00	88,264.00
Sep-19	Y	Y	21-Oct-19	36AAFHV8127C2Z2	M/S VATTAM STEELS	VSH-19-20-00699	05-Sep-19	N	R	9,22,059.00	0.00	82,985.32	82,985.32	0.00	10,88,029.64
Sep-19	Y	Y	10-Oct-19	36AAIFV6997M1Z1	M/S VASANT ENTERPRISES	27	16-Sep-19	N	R	6,44,300.00	0.00	57,987.00	57,987.00	0.00	7,60,274.00
Sep-19	Y	Y	10-Oct-19	36AAIFV6997M1Z1	M/S VASANT ENTERPRISES	28	16-Sep-19	N	R	10,51,025.00	0.00	94,592.00	94,592.00	0.00	12,40,209.00
Sep-19	Y	Y	10-Oct-19	36AAIFV6997M1Z1	M/S VASANT ENTERPRISES	29	23-Sep-19	N	R	10,85,640.00	0.00	97,708.00	97,708.00	0.00	12,81,056.00
Sep-19	Y	Y	10-Oct-19	36AAIFV6997M1Z1	M/S VASANT ENTERPRISES	30	23-Sep-19	N	R	10,35,010.00	0.00	93,151.00	93,151.00	0.00	12,21,312.00
Sep-19	Y	Y	10-Oct-19	36AAJFD4235B1ZU	DILPREET HARDWARE	861	20-Sep-19	N	R	1,500.00	0.00	135.00	135.00	0.00	1,770.00
Sep-19	Y	Y	07-Jan-20	36AANFC3197R1ZJ	CEMEX INFRA	143	19-Sep-19	N	R	4,13,136.00	0.00	37,182.24	37,182.24	0.00	4,87,500.48
Sep-19	Y	Y	03-Jan-20	36AARPC5264H1ZJ	M/S RAMESH ELECTRICALS	267	19-Jul-18	N	R	550.00	0.00	49.50	49.50	0.00	649.00
Sep-19	Y	Y	17-Oct-19	36AASFK7372D1ZY	KGM & CO	2019-2020/151	03-Jul-19	N	R	2,250.00	0.00	202.50	202.50	0.00	2,655.00
Sep-19	Y	Y	20-Oct-19	36ABWFS8556J1Z3	S L INFRA	146	15-Sep-19	N	R	4,29,661.44	0.00	38,669.53	38,669.53	0.00	5,07,000.50
Sep-19	Y	Y	20-Oct-19	36ABWFS8556J1Z3	S L INFRA	153	21-Sep-19	N	R	1,48,728.96	0.00	13,385.61	13,385.61	0.00	1,75,500.18
Sep-19	Y	Y	10-Oct-19	36ACAPM9630Q2Z0	RAMACHANDRA MURTHY M & ASSOCIATES	112	17-Jul-19	N	R	5,000.00	0.00	450.00	450.00	0.00	5,900.00
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7576	03-Sep-19	N	R	9,096.00	0.00	818.64	818.64	0.00	10,733.28
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7577	03-Sep-19	N	R	830.00	0.00	74.70	74.70	0.00	979.40
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7578	03-Sep-19	N	R	4,521.00	0.00	406.89	406.89	0.00	5,334.78
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7580	03-Sep-19	N	R	10,290.00	0.00	926.10	926.10	0.00	12,142.20
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/386/19-20	03-Sep-19	N	R	12,800.00	0.00	1,152.00	1,152.00	0.00	15,104.00
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/401/19-20	04-Sep-19	N	R	4,600.00	0.00	414.00	414.00	0.00	5,428.00
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/410/19-20	04-Sep-19	N	R	1,600.00	0.00	144.00	144.00	0.00	1,888.00
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/434/19-20	04-Sep-19	N	R	2,400.00	0.00	216.00	216.00	0.00	2,832.00
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/437/19-20	05-Sep-19	N	R	185.00	0.00	16.65	16.65	0.00	218.30
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7680	09-Sep-19	N	R	1,770.00	0.00	159.30	159.30	0.00	2,088.60
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7681	09-Sep-19	N	R	2,748.00	0.00	192.15	192.15	0.00	3,132.30
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7708	13-Sep-19	N	R	500.00	0.00	45.00	45.00	0.00	590.00
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7709	13-Sep-19	N	R	1,550.00	0.00	139.50	139.50	0.00	1,829.00
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7710	13-Sep-19	N	R	19,856.00	0.00	1,787.04	1,787.04	0.00	23,430.08
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7711	13-Sep-19	N	R	2,08,320.00	0.00	37,497.60	37,497.60	0.00	2,83,315.20
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7712	13-Sep-19	N	R	25,559.00	0.00	2,300.31	2,300.31	0.00	30,159.62
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7713	13-Sep-19	N	R	27,143.00	0.00	2,442.87	2,442.87	0.00	32,028.74
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	COMMON/107	14-Sep-19	N	R	26,891.49	0.00	2,420.23	2,420.23	0.00	31,731.95
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/444/19-20	14-Sep-19	N	R	16,550.00	0.00	1,489.50	1,489.50	0.00	19,529.00
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7755	17-Sep-19	N	R	7,800.00	0.00	702.00	702.00	0.00	9,204.00

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Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7756	17-Sep-19	N	R	11,960.00	0.00	1,076.40	1,076.40	0.00	14,112.80
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7757	17-Sep-19	N	R	67,755.00	0.00	6,097.95	6,097.95	0.00	79,950.90
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7758	17-Sep-19	N	R	37,311.00	0.00	3,357.99	3,357.99	0.00	44,026.98
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7759	17-Sep-19	N	R	22,011.00	0.00	1,980.99	1,980.99	0.00	25,972.98
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7783	19-Sep-19	N	R	55,242.00	0.00	4,971.78	4,971.78	0.00	65,185.56
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7784	19-Sep-19	N	R	28,760.00	0.00	2,588.40	2,588.40	0.00	33,936.80
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7785	19-Sep-19	N	R	18,684.00	0.00	1,681.56	1,681.56	0.00	22,047.12
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7786	19-Sep-19	N	R	29,052.00	0.00	2,614.68	2,614.68	0.00	34,281.36
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7787	19-Sep-19	N	R	13,018.00	0.00	1,171.62	1,171.62	0.00	15,361.24
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7800	21-Sep-19	N	R	35,910.00	0.00	3,231.90	3,231.90	0.00	42,373.80
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7801	21-Sep-19	N	R	25,735.50	0.00	2,316.20	2,316.20	0.00	30,367.90
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7816	21-Sep-19	N	R	18,792.00	0.00	1,691.28	1,691.28	0.00	22,174.56
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7847	24-Sep-19	N	R	98,632.81	0.00	13,808.59	13,808.59	0.00	1,26,249.99
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7862	24-Sep-19	N	R	42,238.70	0.00	3,801.48	3,801.48	0.00	49,841.66
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7863	24-Sep-19	N	R	25,520.00	0.00	2,296.80	2,296.80	0.00	30,113.60
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7864	24-Sep-19	N	R	31,665.00	0.00	2,849.85	2,849.85	0.00	37,364.70
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/512/19-20	30-Sep-19	N	R	4,600.00	0.00	414.00	414.00	0.00	5,428.00
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/517/19-20	30-Sep-19	N	R	16,550.00	0.00	1,489.50	1,489.50	0.00	19,529.00
Sep-19	Y	Y	16-Oct-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/527/19-20	30-Sep-19	N	R	112.00	0.00	10.08	10.08	0.00	132.16
Sep-19	Y	Y	11-Oct-19	36ACUFS2935A1ZZ	M/S SHWETA COMPUTERS	16366	10-Sep-19	N	R	3,728.81	0.00	335.59	335.59	0.00	4,399.99
Sep-19	Y	Y	12-Oct-19	36ADBFJ8881C1ZJ	GANESH TUBE TRADERS	382	05-Sep-19	N	R	6,060.50	0.00	545.45	545.45	0.00	7,151.40
Sep-19	Y	Y	12-Oct-19	36ADBFJ8881C1ZJ	GANESH TUBE TRADERS	383	05-Sep-19	N	R	8,166.20	0.00	549.97	549.97	0.00	10,266.14
Sep-19	Y	Y	12-Oct-19	36ADBFJ8881C1ZJ	GANESH TUBE TRADERS	384	05-Sep-19	N	R	2,610.00	0.00	234.90	234.90	0.00	3,079.80
Sep-19	Y	Y	23-Oct-19	36ADIPA9683N1ZW	GAUTHAM ENTERPRISES	1463	18-Sep-19	N	R	1,200.00	0.00	108.00	108.00	0.00	1,416.00
Sep-19	Y	Y	21-Nov-19	36ADQFS9120G1ZQ	SHIV SHAKTI MACHINE TOOLS HARDWARE AND ELECTRICALS	2019-20/2421/SS	23-Sep-19	N	R	1,250.00	0.00	112.50	112.50	0.00	1,475.00
Sep-19	Y	Y	10-Oct-19	36AEIFJ0494H1ZF	SRI BALAJI ENTERPRISES	97	30-Sep-19	N	R	24,136.00	0.00	2,172.24	2,172.24	0.00	28,480.48
Sep-19	Y	Y	06-Jan-20	36AEJPP5811M1Z2	VENKATARAMANA STATIONERY AND BINDING WORKS	622/19-20	26-Sep-19	N	R	120.00	0.00	10.80	10.80	0.00	141.60
Sep-19	Y	Y	30-Oct-19	36AHUPA7954J1ZQ	Saddu Arjun	21	02-Jul-19	N	R	10,31,240.00	0.00	92,811.60	92,811.60	0.00	12,16,863.20
Sep-19	Y	Y	30-Oct-19	36AHUPA7954J1ZQ	Saddu Arjun	22	05-Aug-19	N	R	2,66,000.00	0.00	23,940.00	23,940.00	0.00	3,13,880.00
Sep-19	Y	Y	30-Oct-19	36AHUPA7954J1ZQ	Saddu Arjun	23	23-Aug-19	N	R	1,18,300.00	0.00	10,647.00	10,647.00	0.00	1,39,594.00
Sep-19	Y	Y	30-Oct-19	36AHUPA7954J1ZQ	Saddu Arjun	24	26-Aug-19	N	R	3,41,600.00	0.00	30,744.00	30,744.00	0.00	4,03,088.00
Sep-19	Y	Y	30-Oct-19	36AHUPA7954J1ZQ	Saddu Arjun	25	10-Sep-19	N	R	1,33,000.00	0.00	11,970.00	11,970.00	0.00	1,56,940.00
Sep-19	Y	Y	28-Nov-19	36AIZPG8119P1Z9	G P BUILDCON MATERIALS	GP/19-20/297	10-Sep-19	N	R	1,610.00	0.00	144.90	144.90	0.00	1,899.80
Sep-19	Y	Y	10-Oct-19	36AJBPK0412E1ZY	ELEGANT ENTERPRISES	EE-0255	04-Sep-19	N	R	1,240.00	0.00	111.60	111.60	0.00	1,463.20
Sep-19	Y	Y	10-Oct-19	36AJBPK0412E1ZY	ELEGANT ENTERPRISES	EE-0260	05-Sep-19	N	R	13,138.00	0.00	1,182.42	1,182.42	0.00	15,502.84
Sep-19	Y	Y	21-Oct-19	36AJHPP9571D1ZV	RAMA ENTERPRISES	RE/19-20/0652	13-Sep-19	N	R	3,45,202.40	0.00	31,068.22	31,068.22	0.00	4,07,338.84
Sep-19	N	Y		36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2019-20/169	20-Sep-19	N	R	21,000.00	0.00	525.00	525.00	0.00	22,050.00
Sep-19	N	Y		36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2019-20/179	27-Sep-19	N	R	14,000.00	0.00	350.00	350.00	0.00	14,700.00
Sep-19	Y	Y	30-Oct-19	36AUWPA6056C2ZK	BASHA ASHAMOL	68	09-Jul-19	N	R	5,055.00	0.00	454.95	454.95	0.00	5,964.90
Sep-19	Y	Y	30-Oct-19	36AUWPA6056C2ZK	BASHA ASHAMOL	71	03-Aug-19	N	R	71,915.60	0.00	6,472.40	6,472.40	0.00	84,860.40
Sep-19	Y	Y	30-Oct-19	36AUWPA6056C2ZK	BASHA ASHAMOL	74	04-Sep-19	N	R	81,253.00	0.00	7,312.77	7,312.77	0.00	95,878.54
Sep-19	Y	Y	30-Oct-19	36AUWPA6056C2ZK	BASHA ASHAMOL	75	10-Sep-19	N	R	1,68,749.50	0.00	15,187.46	15,187.46	0.00	1,99,124.42
Sep-19	Y	Y	30-Oct-19	36AUWPA6056C2ZK	BASHA ASHAMOL	77	27-Sep-19	N	R	36,000.00	0.00	3,240.00	3,240.00	0.00	42,480.00
Sep-19	Y	Y	20-Oct-19	36AYMPS1825R1ZJ	SREE MAHAVEER ENGG AND ELECTRICALS	1916	24-Sep-19	N	R	9,000.00	0.00	810.00	810.00	0.00	10,620.00
Sep-19	Y	Y	30-Oct-19	36BBIPM8347N1ZW	SUDARSHAN MAHESHWARAM	82	11-Sep-19	N	R	23,400.00	0.00	2,106.00	2,106.00	0.00	27,612.00
Sep-19	Y	Y	31-Oct-19	36BESPP4477H1ZR	REKHA PANDE	231	02-Jul-19	N	R	4,25,320.00	0.00	38,278.80	38,278.80	0.00	5,01,877.60
Sep-19	Y	Y	31-Oct-19	36BESPP4477H1ZR	REKHA PANDE	239	14-Aug-19	N	R	3,03,800.00	0.00	27,342.00	27,342.00	0.00	3,58,484.00
Sep-19	Y	Y	31-Oct-19	36BESPP4477H1ZR	REKHA PANDE	240	26-Aug-19	N	R	1,33,000.00	0.00	11,970.00	11,970.00	0.00	1,56,940.00
Sep-19	Y	Y	31-Oct-19	36BESPP4477H1ZR	REKHA PANDE	241	06-Sep-19	N	R	1,70,800.00	0.00	15,372.00	15,372.00	0.00	2,01,544.00
Sep-19	Y	Y	23-Dec-19	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	183	18-Sep-19	N	R	15,714.00	0.00	392.85	392.85	0.00	16,499.70
Sep-19	Y	Y	23-Dec-19	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	184	18-Sep-19	N	R	15,999.00	0.00	399.98	399.98	0.00	16,798.96
Sep-19	Y	Y	23-Dec-19	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	190	21-Sep-19	N	R	28,858.00	0.00	721.45	721.45	0.00	30,300.90
Sep-19	Y	Y	23-Dec-19	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	194	28-Sep-19	N	R	5,429.00	0.00	135.73	135.73	0.00	5,700.46
Sep-19	Y	Y	17-Dec-19	36BUEPG0916J1ZS	M INDRA REDDY	492	01-Jul-19	N	R	11,500.00	0.00	287.50	287.50	0.00	12,075.00
Sep-19	Y	Y	04-Jan-20	37AFRPK3975N1ZG	SRI VENKATA SRINIVASA STONES	29	03-Jul-19	N	R	75,000.00	3,750.00	0.00	0.00	0.00	78,750.00
Sep-19	Y	Y	04-Jan-20	37AFRPK3975N1ZG	SRI VENKATA SRINIVASA STONES	30	03-Jul-19	N	R	3,750.00	187.50	0.00	0.00	0.00	3,937.50
Sep-19	Y	Y	04-Jan-20	37AFRPK3975N1ZG	SRI VENKATA SRINIVASA STONES	33	09-Jul-19	N	R	1,90,000.00	9,500.00	0.00	0.00	0.00	1,99,500.00

Oct-19	Y	Y	12-Nov-19	36AABCD6242R1Z8	DILPREET TUBES PVT LTD	1113	30-Oct-19	N	R	43,596.00	0.00	3,924.00	3,924.00	0.00	51,444.00
Oct-19	Y	Y	08-Nov-19	36AABCP4278K1Z2	PRIDESAN ENGINEERS PVT LTD	235	22-Oct-19	N	R	5,800.00	0.00	522.00	522.00	0.00	6,844.00
Oct-19	Y	Y	09-Nov-19	36AACFP6807A1ZL	PREMIER ENGINEERING CORPORATION	SAL/19-20/1042	16-Oct-19	N	R	2,115.00	0.00	190.35	190.35	0.00	2,495.70
Oct-19	Y	Y	09-Nov-19	36AADCC6581E1ZO	M/S CAPS GOLD PRIVATE LIMITED	TE/1920/NG/53	16-Oct-19	N	R	1,54,563.11	0.00	2,318.45	2,318.45	0.00	1,59,200.01
Oct-19	Y	Y	24-Jan-20	36AADFG1002D1ZA	GAUTAM TRADERS	555	25-Oct-19	N	R	3,600.00	0.00	324.00	324.00	0.00	4,248.00
Oct-19	Y	Y	12-Nov-19	36AAEFA2074L1ZG	AKASH STEELS	AS/2019-20/0162	05-Oct-19	N	R	2,54,667.50	0.00	22,920.08	22,920.08	0.00	3,00,507.66
Oct-19	Y	Y	11-Nov-19	36AAJFD4235B1ZU	DILPREET HARDWARE	890	25-Oct-19	N	R	900.00	0.00	81.00	81.00	0.00	1,062.00
Oct-19	Y	Y	26-Nov-19	36AAUPC0567E1ZQ	L K CHOUDHARY	649	15-Oct-19	N	R	480.00	0.00	43.20	43.20	0.00	566.40
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7997	01-Oct-19	N	R	35,910.00	0.00	3,231.90	3,231.90	0.00	42,373.80
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8008	01-Oct-19	N	R	25,735.50	0.00	2,316.20	2,316.20	0.00	30,367.90
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8017	03-Oct-19	N	R	1,15,038.00	0.00	10,353.42	10,353.42	0.00	1,35,744.84
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8018	03-Oct-19	N	R	93,744.00	0.00	8,436.96	8,436.96	0.00	1,10,617.92
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8068	05-Oct-19	N	R	577.50	0.00	51.98	51.98	0.00	681.46
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8068a	05-Oct-19	N	R	577.50	0.00	51.98	51.98	0.00	681.46
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8069	05-Oct-19	N	R	430.00	0.00	35.40	35.40	0.00	500.80
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8069a	05-Oct-19	N	R	430.00	0.00	35.40	35.40	0.00	500.80
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8070	05-Oct-19	N	R	2,280.00	0.00	205.20	205.20	0.00	2,690.40
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8070a	05-Oct-19	N	R	2,280.00	0.00	205.20	205.20	0.00	2,690.40
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8072	05-Oct-19	N	R	35,870.00	0.00	3,228.30	3,228.30	0.00	42,326.60
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8072a	05-Oct-19	N	R	35,870.00	0.00	3,228.30	3,228.30	0.00	42,326.60
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8073	05-Oct-19	N	R	10,044.00	0.00	903.96	903.96	0.00	11,851.92
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8073a	05-Oct-19	N	R	10,044.00	0.00	903.96	903.96	0.00	11,851.92
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8074	05-Oct-19	N	R	1,345.00	0.00	121.05	121.05	0.00	1,587.10
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8075	05-Oct-19	N	R	415.00	0.00	37.35	37.35	0.00	489.70
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8076	05-Oct-19	N	R	78,925.80	0.00	7,103.32	7,103.32	0.00	93,132.44
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8077	05-Oct-19	N	R	7,500.00	0.00	675.00	675.00	0.00	8,850.00
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8078	05-Oct-19	N	R	9,836.00	0.00	885.24	885.24	0.00	11,606.48
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8079	05-Oct-19	N	R	1,350.00	0.00	121.50	121.50	0.00	1,593.00
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8080	05-Oct-19	N	R	1,06,007.00	0.00	9,540.63	9,540.63	0.00	1,25,088.26
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8081	05-Oct-19	N	R	12,007.00	0.00	1,080.63	1,080.63	0.00	14,168.26
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8115	09-Oct-19	N	R	44,940.00	0.00	4,044.60	4,044.60	0.00	53,029.20
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8148	10-Oct-19	N	R	90,742.19	0.00	12,703.91	12,703.91	0.00	1,16,150.01
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8156	11-Oct-19	N	R	28,255.00	0.00	2,542.95	2,542.95	0.00	33,340.90
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8157	11-Oct-19	N	R	13,610.00	0.00	1,224.90	1,224.90	0.00	16,059.80
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8158	11-Oct-19	N	R	39,108.00	0.00	3,519.72	3,519.72	0.00	46,147.44
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8205	15-Oct-19	N	R	4,660.00	0.00	341.70	341.70	0.00	5,343.40
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8206	15-Oct-19	N	R	11,190.00	0.00	671.40	671.40	0.00	12,532.80
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8207	15-Oct-19	N	R	3,130.00	0.00	174.63	174.63	0.00	3,479.26
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8209	15-Oct-19	N	R	40,435.00	0.00	3,639.15	3,639.15	0.00	47,713.30
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8210	15-Oct-19	N	R	16,558.00	0.00	1,490.22	1,490.22	0.00	19,538.44
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	007	16-Oct-19	N	R	5,694.00	0.00	512.46	512.46	0.00	6,718.92
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	008	16-Oct-19	N	R	4,340.00	0.00	390.60	390.60	0.00	5,121.20
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	009	16-Oct-19	N	R	5,730.00	0.00	515.70	515.70	0.00	6,761.40
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	010	16-Oct-19	N	R	32,600.00	0.00	2,934.00	2,934.00	0.00	38,468.00
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	011	16-Oct-19	N	R	17,199.00	0.00	1,547.91	1,547.91	0.00	20,294.82
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	012	16-Oct-19	N	R	22,600.00	0.00	2,034.00	2,034.00	0.00	26,668.00
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	017	16-Oct-19	N	R	2,865.00	0.00	257.85	257.85	0.00	3,380.70
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/579/19-20	16-Oct-19	N	R	2,400.00	0.00	216.00	216.00	0.00	2,832.00
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7469	17-Oct-19	N	R	69,025.00	0.00	6,212.25	6,212.25	0.00	81,449.50
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8272	18-Oct-19	N	R	55,120.00	0.00	4,960.80	4,960.80	0.00	65,041.60
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8273	18-Oct-19	N	R	2,120.00	0.00	190.80	190.80	0.00	2,501.60
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8274	18-Oct-19	N	R	2,077.60	0.00	186.98	186.98	0.00	2,451.56
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8275	18-Oct-19	N	R	35,560.00	0.00	3,200.40	3,200.40	0.00	41,960.80
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8316	22-Oct-19	N	R	2,000.00	0.00	180.00	180.00	0.00	2,360.00
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8317	22-Oct-19	N	R	22,179.00	0.00	1,996.11	1,996.11	0.00	26,171.22
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8320	22-Oct-19	N	R	12,912.00	0.00	1,162.08	1,162.08	0.00	15,236.16
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8322	22-Oct-19	N	R	30,266.70	0.00	2,724.00	2,724.00	0.00	35,714.70

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Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8326	22-Oct-19	N	R	520.00	0.00	46.80	46.80	0.00	613.60
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8327	22-Oct-19	N	R	2,715.00	0.00	244.35	244.35	0.00	3,203.70
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8328	22-Oct-19	N	R	5,840.00	0.00	447.90	447.90	0.00	6,735.80
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8329	22-Oct-19	N	R	2,825.00	0.00	185.25	185.25	0.00	3,195.50
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8330	22-Oct-19	N	R	17,880.00	0.00	1,609.20	1,609.20	0.00	21,098.40
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8381	25-Oct-19	N	R	86,165.62	0.00	12,063.19	12,063.19	0.00	1,10,292.00
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/599/19-20	25-Oct-19	N	R	51,064.00	0.00	4,595.76	4,595.76	0.00	60,255.52
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8389	26-Oct-19	N	R	63,504.00	0.00	5,715.36	5,715.36	0.00	74,934.72
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8389a	26-Oct-19	N	R	63,504.00	0.00	5,715.36	5,715.36	0.00	74,934.72
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8408	28-Oct-19	N	R	1,27,507.00	0.00	11,475.63	11,475.63	0.00	1,50,458.26
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8409	28-Oct-19	N	R	40,389.00	0.00	3,635.01	3,635.01	0.00	47,659.02
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8410	28-Oct-19	N	R	16,088.00	0.00	1,447.92	1,447.92	0.00	18,983.84
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8411	28-Oct-19	N	R	560.00	0.00	50.40	50.40	0.00	660.80
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8412	28-Oct-19	N	R	4,404.20	0.00	384.49	384.49	0.00	5,173.18
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8413	28-Oct-19	N	R	925.00	0.00	83.25	83.25	0.00	1,091.50
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8414	28-Oct-19	N	R	7,280.00	0.00	436.80	436.80	0.00	8,153.60
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8415	28-Oct-19	N	R	15,650.00	0.00	1,408.50	1,408.50	0.00	18,467.00
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8416	28-Oct-19	N	R	624.00	0.00	56.16	56.16	0.00	736.32
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8417	28-Oct-19	N	R	52,870.00	0.00	4,758.30	4,758.30	0.00	62,386.60
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8418	28-Oct-19	N	R	3,945.00	0.00	304.65	304.65	0.00	4,554.30
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8419	28-Oct-19	N	R	36,164.00	0.00	3,254.76	3,254.76	0.00	42,673.52
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8460	31-Oct-19	N	R	692.00	0.00	62.28	62.28	0.00	816.56
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8470	31-Oct-19	N	R	1,072.00	0.00	96.48	96.48	0.00	1,264.96
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8471	31-Oct-19	N	R	9,000.00	0.00	810.00	810.00	0.00	10,620.00
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8472	31-Oct-19	N	R	2,345.00	0.00	211.05	211.05	0.00	2,767.10
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8474	31-Oct-19	N	R	34,174.00	0.00	3,075.66	3,075.66	0.00	40,325.32
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8475	31-Oct-19	N	R	2,255.00	0.00	202.95	202.95	0.00	2,660.90
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8476	31-Oct-19	N	R	4,260.00	0.00	383.40	383.40	0.00	5,026.80
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8478	31-Oct-19	N	R	1,12,611.00	0.00	10,134.99	10,134.99	0.00	1,32,880.98
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/617/19-20	31-Oct-19	N	R	4,600.00	0.00	414.00	414.00	0.00	5,428.00
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/646/19-20	31-Oct-19	N	R	27,500.00	0.00	2,475.00	2,475.00	0.00	32,450.00
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/665/19-20	31-Oct-19	N	R	2,400.00	0.00	216.00	216.00	0.00	2,832.00
Oct-19	Y	Y	13-Nov-19	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/716	21-Oct-19	N	R	8,415.70	0.00	757.42	757.42	0.00	9,930.54
Oct-19	Y	Y	13-Nov-19	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/736	29-Oct-19	N	R	20,955.62	0.00	1,885.99	1,885.99	0.00	24,727.60
Oct-19	Y	Y	13-Nov-19	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/737	29-Oct-19	N	R	3,170.71	0.00	285.37	285.37	0.00	3,741.45
Oct-19	Y	Y	11-Nov-19	36ADBPJ8881C1ZJ	GANESH TUBE TRADERS	447	07-Oct-19	N	R	15,246.70	0.00	1,351.08	1,351.08	0.00	17,948.86
Oct-19	Y	Y	11-Nov-19	36ADBPJ8881C1ZJ	GANESH TUBE TRADERS	449	08-Oct-19	N	R	10,028.00	0.00	902.52	902.52	0.00	11,833.04
Oct-19	Y	Y	11-Nov-19	36ADBPJ8881C1ZJ	GANESH TUBE TRADERS	451	11-Oct-19	N	R	72,288.52	0.00	6,505.97	6,505.97	0.00	85,300.46
Oct-19	Y	Y	11-Nov-19	36ADBPJ8881C1ZJ	GANESH TUBE TRADERS	452	11-Oct-19	N	R	78,242.16	0.00	7,041.79	7,041.79	0.00	92,325.74
Oct-19	Y	Y	11-Nov-19	36ADBPJ8881C1ZJ	GANESH TUBE TRADERS	522	29-Oct-19	N	R	6,793.80	0.00	611.44	611.44	0.00	8,016.68
Oct-19	Y	Y	07-Nov-19	36ADVPS0266J1ZW	SHAH TRADERS	SIT-2004	30-Oct-19	N	R	34,339.80	0.00	3,090.58	3,090.58	0.00	40,520.96
Oct-19	Y	Y	25-Nov-19	36AEPPP5662Q1ZF	SRI RAJA RAJESHWARI TRADERS	0614	25-Oct-19	N	R	2,500.00	0.00	225.00	225.00	0.00	2,950.00
Oct-19	Y	Y	11-Nov-19	36AITPS2221C1ZB	SHAH ENTERPRISES	C762	23-Oct-19	N	R	450.00	0.00	40.50	40.50	0.00	531.00
Oct-19	Y	Y	09-Dec-19	36AIZPG8119P1Z9	G P BUILDCON MATERIALS	GP/19-20/405	30-Oct-19	N	R	125.00	0.00	11.25	11.25	0.00	147.50
Oct-19	Y	Y	08-Nov-19	36AJBPK0412E1ZY	ELEGANT ENTERPRISES	EE-0384	31-Oct-19	N	R	1,020.00	0.00	91.80	91.80	0.00	1,203.60
Oct-19	Y	Y	08-Nov-19	36AJBPK0412E1ZY	ELEGANT ENTERPRISES	EE-0387	31-Oct-19	N	R	1,020.00	0.00	91.80	91.80	0.00	1,203.60
Oct-19	Y	Y	07-Nov-19	36AKTPG8982A1ZR	SRI RAMA FLYASH BRICKS	162	31-Oct-19	N	R	28,000.00	0.00	700.00	700.00	0.00	29,400.00
Oct-19	Y	Y	06-Dec-19	36AMEPB3612K1ZD	REFILL ZONE	2105	30-Oct-19	N	R	200.00	0.00	18.00	18.00	0.00	236.00
Oct-19	Y	Y	02-Dec-19	36AVTPS1528D1ZB	M/S VIVID WORLD	1388	03-Oct-19	N	R	230.00	0.00	20.70	20.70	0.00	271.40
Oct-19	Y	Y	02-Dec-19	36AVTPS1528D1ZB	M/S VIVID WORLD	1404	11-Oct-19	N	R	1,995.00	0.00	179.55	179.55	0.00	2,354.10
Oct-19	Y	Y	24-Jan-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	211	16-Oct-19	N	R	18,000.00	0.00	450.00	450.00	0.00	18,900.00
Oct-19	Y	Y	24-Jan-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	213	16-Oct-19	N	R	12,572.00	0.00	314.30	314.30	0.00	13,200.60
Oct-19	Y	Y	24-Jan-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	223	26-Oct-19	N	R	12,572.00	0.00	314.30	314.30	0.00	13,200.60
Oct-19	Y	Y	24-Jan-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	224	26-Oct-19	N	R	12,572.00	0.00	314.30	314.30	0.00	13,200.60
Nov-19	Y	Y	10-Dec-19	36AABCD6242R1Z8	DILPREET TUBES PVT LTD	1281	30-Nov-19	N	R	8,799.00	0.00	792.00	792.00	0.00	10,383.00
Nov-19	Y	Y	11-Dec-19	36AACFH8197H1Z0	H N A & Co LLP	1343H19-20/GST	27-Nov-19	N	R	1,20,000.00	0.00	10,800.00	10,800.00	0.00	1,41,600.00
Nov-19	Y	Y	10-Dec-19	36AACFP6807A1ZL	PREMIER ENGINEERING CORPORATION	SAL/19-20/1142	04-Nov-19	N	R	1,365.00	0.00	122.85	122.85	0.00	1,610.70

Nov-19	Y	Y	10-Dec-19	36AACFP6807A1ZL	PREMIER ENGINEERING CORPORATION	SAL/19-20/1212	13-Nov-19	N	R	2,900.00	0.00	261.00	261.00	0.00	3,422.00
Nov-19	Y	Y	07-Dec-19	36AAEFA2074L1ZG	AKASH STEELS	AS/2019-20/0189	21-Nov-19	N	R	2,80,110.00	0.00	25,209.90	25,209.90	0.00	3,30,529.80
Nov-19	Y	Y	07-Jan-20	36AANFC3197R1ZJ	CEMEX INFRA	200	27-Nov-19	N	R	1,90,042.37	0.00	17,103.81	17,103.81	0.00	2,24,249.99
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/672/19-20	01-Nov-19	N	R	16,550.00	0.00	1,489.50	1,489.50	0.00	19,529.00
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8515	02-Nov-19	N	R	7,170.00	0.00	645.30	645.30	0.00	8,460.60
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	COMMON/132	04-Nov-19	N	R	21,512.67	0.00	1,936.14	1,936.14	0.00	25,384.95
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8557	05-Nov-19	N	R	89,375.00	0.00	12,512.50	12,512.50	0.00	1,14,400.00
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8579	07-Nov-19	N	R	34,146.00	0.00	3,073.14	3,073.14	0.00	40,292.28
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8597	08-Nov-19	N	R	56,448.00	0.00	5,080.32	5,080.32	0.00	66,608.64
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8598	08-Nov-19	N	R	33,408.00	0.00	3,006.72	3,006.72	0.00	39,421.44
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8619	08-Nov-19	N	R	4,446.00	0.00	400.14	400.14	0.00	5,246.28
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8634	09-Nov-19	N	R	600.00	0.00	54.00	54.00	0.00	708.00
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8635	09-Nov-19	N	R	12,300.00	0.00	1,107.00	1,107.00	0.00	14,514.00
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8636	09-Nov-19	N	R	4,920.00	0.00	442.80	442.80	0.00	5,805.60
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8637	09-Nov-19	N	R	2,120.00	0.00	190.80	190.80	0.00	2,501.60
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8638	09-Nov-19	N	R	2,570.00	0.00	231.30	231.30	0.00	3,032.60
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8639	09-Nov-19	N	R	4,893.00	0.00	440.37	440.37	0.00	5,773.74
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8640	09-Nov-19	N	R	4,885.00	0.00	323.10	323.10	0.00	5,531.20
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8651	11-Nov-19	N	R	1,02,917.00	0.00	9,262.53	9,262.53	0.00	1,21,442.06
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8652	11-Nov-19	N	R	51,928.00	0.00	4,673.52	4,673.52	0.00	61,275.04
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8659	12-Nov-19	N	R	29,569.05	0.00	2,661.21	2,661.21	0.00	34,891.47
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8688	14-Nov-19	N	R	1,150.00	0.00	28.75	28.75	0.00	1,207.50
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8689	14-Nov-19	N	R	2,288.00	0.00	205.92	205.92	0.00	2,699.84
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8690	14-Nov-19	N	R	2,086.40	0.00	187.46	187.46	0.00	2,461.32
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8691	14-Nov-19	N	R	2,646.00	0.00	238.14	238.14	0.00	3,122.28
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8692	14-Nov-19	N	R	1,295.00	0.00	116.55	116.55	0.00	1,528.10
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8693	14-Nov-19	N	R	1,202.00	0.00	108.18	108.18	0.00	1,418.36
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8694	14-Nov-19	N	R	2,577.00	0.00	181.48	181.48	0.00	2,939.96
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8719	15-Nov-19	N	R	64,603.26	0.00	5,814.29	5,814.29	0.00	76,231.84
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8774	18-Nov-19	N	R	6,480.00	0.00	583.20	583.20	0.00	7,646.40
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8775	18-Nov-19	N	R	23,550.00	0.00	2,119.50	2,119.50	0.00	27,789.00
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8776	18-Nov-19	N	R	4,339.00	0.00	390.51	390.51	0.00	5,120.02
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8777	18-Nov-19	N	R	2,500.00	0.00	151.80	151.80	0.00	2,803.60
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8778	18-Nov-19	N	R	17,036.00	0.00	1,533.24	1,533.24	0.00	20,102.48
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8802	19-Nov-19	N	R	1,02,578.12	0.00	14,360.94	14,360.94	0.00	1,31,300.00
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8808	20-Nov-19	N	R	69,850.80	0.00	6,286.57	6,286.57	0.00	82,423.94
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8809	20-Nov-19	N	R	2,196.00	0.00	197.64	197.64	0.00	2,591.28
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8814	21-Nov-19	N	R	29,775.06	0.00	2,679.76	2,679.76	0.00	35,134.58
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8817	21-Nov-19	N	R	67,341.75	0.00	6,060.76	6,060.76	0.00	79,463.27
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8839	22-Nov-19	N	R	25,052.73	0.00	2,254.75	2,254.75	0.00	29,562.23
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8841	22-Nov-19	N	R	7,551.00	0.00	554.49	554.49	0.00	8,659.98
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8842	22-Nov-19	N	R	1,100.00	0.00	99.00	99.00	0.00	1,298.00
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8514	27-Nov-19	N	R	14,616.00	0.00	1,315.44	1,315.44	0.00	17,246.88
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8898	27-Nov-19	N	R	12,000.00	0.00	300.00	300.00	0.00	12,600.00
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8899	27-Nov-19	N	R	34,752.00	0.00	868.80	868.80	0.00	36,489.60
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8927	28-Nov-19	N	R	13,980.78	0.00	1,258.27	1,258.27	0.00	16,497.32
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/721/19-20	29-Nov-19	N	R	11,406.37	0.00	1,026.57	1,026.57	0.00	13,459.51
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8935	30-Nov-19	N	R	96,423.44	0.00	13,499.28	13,499.28	0.00	1,23,422.00
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8936	30-Nov-19	N	R	7,752.00	0.00	697.68	697.68	0.00	9,147.36
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	8946	30-Nov-19	N	R	43,708.00	0.00	3,933.72	3,933.72	0.00	51,575.44
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/727/19-20	30-Nov-19	N	R	2,374.00	0.00	213.66	213.66	0.00	2,801.32
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/740/19-20	30-Nov-19	N	R	4,600.00	0.00	414.00	414.00	0.00	5,428.00
Nov-19	Y	Y	11-Dec-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/748/19-20	30-Nov-19	N	R	9,500.00	0.00	855.00	855.00	0.00	11,210.00
Nov-19	Y	Y	10-Dec-19	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/789	11-Nov-19	N	R	11,010.15	0.00	990.91	990.91	0.00	12,991.97
Nov-19	Y	Y	20-Dec-19	36ADIPA9683N1ZW	GAUTHAM ENTERPRISES	1936	12-Nov-19	N	R	1,200.00	0.00	108.00	108.00	0.00	1,416.00
Nov-19	Y	Y	19-Dec-19	36ADQFS9120G1ZQ	SHIV SHAKTI MACHINE TOOLS HARDWARE AND ELECTRICALS	2019-20/3088/SS	12-Nov-19	N	R	750.00	0.00	67.50	67.50	0.00	885.00
Nov-19	Y	Y	05-Jan-20	36AEJPP5811M1Z2	VENKATARAMANA STATIONERY AND BINDING WORKS	982/19-20	28-Nov-19	N	R	160.00	0.00	14.40	14.40	0.00	188.80

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Nov-19	Y	Y	10-Jan-20	36AEJPP6112M1Z6	PATEL & CO	1732	26-Nov-19	N	R	8,488.80	0.00	763.99	763.99	0.00	10,016.73
Nov-19	Y	Y	21-Dec-19	36AEPPP5662Q1ZF	SRI RAJA RAJESHWARI TRADERS	0707	21-Nov-19	N	R	1,740.00	0.00	156.60	156.60	0.00	2,053.20
Nov-19	Y	Y	30-Dec-19	36AIZPG8119P1Z9	G P BUILDCON MATERIALS	GP/19-20/420	06-Nov-19	N	R	127.00	0.00	11.43	11.43	0.00	149.86
Nov-19	Y	Y	09-Dec-19	36AJBPK0412E1ZY	ELEGANT ENTERPRISES	EE-0454	20-Nov-19	N	R	6,249.00	0.00	562.41	562.41	0.00	7,373.82
Nov-19	Y	Y	24-Dec-19	36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2019-20/231	22-Nov-19	N	R	10,600.00	0.00	265.00	265.00	0.00	11,130.00
Nov-19	Y	Y	19-Dec-19	36AVTPS1528D1ZB	M/S VIVID WORLD	1440	08-Nov-19	N	R	1,115.00	0.00	100.35	100.35	0.00	1,315.70
Nov-19	Y	Y	19-Dec-19	36AVTPS1528D1ZB	M/S VIVID WORLD	1449	15-Nov-19	N	R	230.00	0.00	20.70	20.70	0.00	271.40
Nov-19	Y	Y	19-Dec-19	36AVTPS1528D1ZB	M/S VIVID WORLD	1470	29-Nov-19	N	R	555.00	0.00	49.95	49.95	0.00	654.90
Nov-19	Y	Y	28-Jan-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	245	09-Nov-19	N	R	32,667.00	0.00	816.68	816.68	0.00	34,300.36
Nov-19	Y	Y	28-Jan-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	252	16-Nov-19	N	R	13,666.00	0.00	466.65	466.65	0.00	19,599.30
Nov-19	Y	Y	28-Jan-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	265	30-Nov-19	N	R	7,000.00	0.00	175.00	175.00	0.00	7,350.00
Dec-19	Y	Y	11-Jan-20	36AAACJ0838Q1Z7	JOHNSON LIFTS PVT LTD	TG01011902304	30-Dec-19	N	R	1,04,872.88	0.00	9,438.56	9,438.56	0.00	1,23,750.00
Dec-19	Y	Y	11-Jan-20	36AAACJ0838Q1Z7	JOHNSON LIFTS PVT LTD	TG01011902305	30-Dec-19	N	R	4,19,491.52	0.00	37,754.24	37,754.24	0.00	4,95,000.00
Dec-19	Y	Y	11-Jan-20	36AAACO3677J1Z5	OBEL SYSTEMS PVT LIMITED	15363	10-Dec-19	N	R	8,135.60	0.00	732.20	732.20	0.00	9,600.00
Dec-19	Y	Y	10-Jan-20	36AAIFV6997M1Z1	M/S VASANT ENTERPRISES	35	06-Dec-19	N	R	8,47,440.00	0.00	76,270.00	76,270.00	0.00	9,99,980.00
Dec-19	Y	Y	10-Jan-20	36AAIFV6997M1Z1	M/S VASANT ENTERPRISES	38	06-Dec-19	N	R	4,20,652.00	0.00	37,859.00	37,859.00	0.00	4,96,370.00
Dec-19	Y	Y	10-Jan-20	36AAIFV6997M1Z1	M/S VASANT ENTERPRISES	42	30-Dec-19	N	R	8,61,145.00	0.00	77,503.00	77,503.00	0.00	10,16,151.00
Dec-19	N	Y		36AAJFN6104B1Z0	NANDANA FIRE PROTECTION	13	25-Nov-19	N	R	60,000.00	0.00	5,400.00	5,400.00	0.00	70,800.00
Dec-19	Y	Y	25-Jan-20	36AANFC3197R1ZJ	CEMEX INFRA	222	27-Dec-19	N	R	2,64,409.92	0.00	23,796.89	23,796.89	0.00	3,12,003.70
Dec-19	Y	Y	27-Jan-20	36AASFK7372D1ZY	KGM & CO	2019-2020/402	02-Dec-19	N	R	3,000.00	0.00	270.00	270.00	0.00	3,540.00
Dec-19	Y	Y	23-Jan-20	36AATPM6413C1Z0	AJAY MEHTA	GST/2019-20/237	10-Dec-19	N	R	44,670.00	0.00	4,020.30	4,020.30	0.00	52,710.60
Dec-19	Y	Y	08-Jan-20	36AAUPC0567E1ZQ	L K CHOUDHARY	858	27-Dec-19	N	R	695.00	0.00	62.55	62.55	0.00	820.10
Dec-19	Y	Y	07-Jan-20	36ABVPC8087B1ZE	AMBICA ELECTRICAL & HARDWARE	2992	28-Dec-19	N	R	499.99	0.00	45.00	45.00	0.00	589.99
Dec-19	Y	Y	09-Jan-20	36ABVPS3995A1Z1	SHREE VENKATADURGA ANJANEYA STEEL TUBES	2115	12-Dec-19	N	R	4,495.00	0.00	404.55	404.55	0.00	5,304.10
Dec-19	Y	Y	09-Jan-20	36ABVPS3995A1Z1	SHREE VENKATADURGA ANJANEYA STEEL TUBES	2156	24-Dec-19	N	R	5,995.00	0.00	539.55	539.55	0.00	7,074.10
Dec-19	Y	Y	09-Jan-20	36ABVPS3995A1Z1	SHREE VENKATADURGA ANJANEYA STEEL TUBES	2170	28-Dec-19	N	R	2,200.00	0.00	198.00	198.00	0.00	2,596.00
Dec-19	Y	Y	09-Jan-20	36ABVPS3995A1Z1	SHREE VENKATADURGA ANJANEYA STEEL TUBES	2174	30-Dec-19	N	R	1,500.00	0.00	135.00	135.00	0.00	1,770.00
Dec-19	Y	Y	18-Jan-20	36ABWFS8556J1Z3	S L INFRA	201	01-Dec-19	N	R	1,65,254.40	0.00	14,872.90	14,872.90	0.00	1,95,000.20
Dec-19	Y	Y	18-Jan-20	36ABWFS8556J1Z3	S L INFRA	215	26-Dec-19	N	R	49,576.32	0.00	4,461.87	4,461.87	0.00	58,500.06
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	6270	30-May-19	N	R	9,899.00	0.00	681.53	681.53	0.00	11,262.06
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	COMMON/33	01-Jun-19	N	R	21,850.00	0.00	1,966.50	1,966.50	0.00	25,783.00
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	6625	26-Jun-19	N	R	2,016.00	0.00	0.00	0.00	0.00	2,016.00
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	7666	07-Sep-19	N	R	240.00	0.00	0.00	0.00	0.00	240.00
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	7667	07-Sep-19	N	R	60.00	0.00	0.00	0.00	0.00	60.00
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	COMMON/122	09-Oct-19	N	R	10,323.61	0.00	929.12	929.12	0.00	12,181.85
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	8955	02-Dec-19	N	R	14,072.00	0.00	1,266.48	1,266.48	0.00	16,604.96
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	8956	02-Dec-19	N	R	2,300.00	0.00	57.50	57.50	0.00	2,415.00
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/765/19-20	02-Dec-19	N	R	12,179.40	0.00	1,096.15	1,096.15	0.00	14,371.70
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	8995	04-Dec-19	N	R	91,431.00	0.00	8,228.79	8,228.79	0.00	1,07,888.58
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	8996	04-Dec-19	N	R	2,555.00	0.00	191.10	191.10	0.00	2,937.20
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	8997	04-Dec-19	N	R	3,507.00	0.00	171.78	171.78	0.00	3,850.56
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9001	04-Dec-19	N	R	26,073.00	0.00	2,346.57	2,346.57	0.00	30,766.14
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/779/19-20	04-Dec-19	N	R	16,550.00	0.00	1,489.50	1,489.50	0.00	19,529.00
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9011	05-Dec-19	N	R	6,116.40	0.00	601.40	601.40	0.00	7,319.20
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9056	07-Dec-19	N	R	1,150.00	0.00	69.00	69.00	0.00	1,288.00
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9057	07-Dec-19	N	R	2,477.00	0.00	194.88	194.88	0.00	2,866.76
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9058	07-Dec-19	N	R	1,945.00	0.00	175.05	175.05	0.00	2,295.10
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9067	09-Dec-19	N	R	6,330.00	0.00	569.70	569.70	0.00	7,469.40
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9069	09-Dec-19	N	R	24,155.00	0.00	2,173.95	2,173.95	0.00	28,502.90
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9070	09-Dec-19	N	R	11,937.00	0.00	1,074.33	1,074.33	0.00	14,085.66
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9073	10-Dec-19	N	R	88,769.53	0.00	12,427.73	12,427.73	0.00	1,13,624.99
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9076	10-Dec-19	N	R	4,700.00	0.00	423.00	423.00	0.00	5,546.00
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9097	11-Dec-19	N	R	19,745.00	0.00	1,777.05	1,777.05	0.00	23,299.10
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9098	12-Dec-19	N	R	37,026.00	0.00	3,332.34	3,332.34	0.00	43,690.68
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9099	12-Dec-19	N	R	18,284.00	0.00	1,645.56	1,645.56	0.00	21,575.12
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9100	12-Dec-19	N	R	16,095.00	0.00	1,448.55	1,448.55	0.00	18,992.10
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9101	12-Dec-19	N	R	7,750.00	0.00	697.50	697.50	0.00	9,145.00

Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9102	12-Dec-19	N	R	2,895.00	0.00	260.55	260.55	0.00	3,416.10
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	COMMON/192	13-Dec-19	N	R	12,998.71	0.00	1,169.88	1,169.88	0.00	15,338.47
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9152	14-Dec-19	N	R	6,030.00	0.00	542.70	542.70	0.00	7,115.40
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9153	14-Dec-19	N	R	80,853.20	0.00	7,276.79	7,276.79	0.00	95,406.78
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9154	14-Dec-19	N	R	989.00	0.00	89.01	89.01	0.00	1,167.02
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9155	14-Dec-19	N	R	1,02,384.00	0.00	9,214.56	9,214.56	0.00	1,20,813.12
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/805/19-20	17-Dec-19	N	R	42,745.21	0.00	3,847.07	3,847.07	0.00	50,439.35
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9231	20-Dec-19	N	R	17,215.36	0.00	1,549.38	1,549.38	0.00	20,314.12
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9233	20-Dec-19	N	R	17,928.00	0.00	1,613.52	1,613.52	0.00	21,155.04
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9234	20-Dec-19	N	R	8,142.00	0.00	732.78	732.78	0.00	9,607.56
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9235	20-Dec-19	N	R	8,041.00	0.00	723.69	723.69	0.00	9,488.38
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9237	20-Dec-19	N	R	15,640.00	0.00	1,407.60	1,407.60	0.00	18,455.20
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9238	20-Dec-19	N	R	33,790.00	0.00	3,041.10	3,041.10	0.00	39,872.20
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9239	20-Dec-19	N	R	2,505.10	0.00	225.46	225.46	0.00	2,956.02
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/823/19-20	20-Dec-19	N	R	17,775.66	0.00	1,599.81	1,599.81	0.00	20,975.28
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9267	21-Dec-19	N	R	4,572.00	0.00	411.48	411.48	0.00	5,394.96
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9268	21-Dec-19	N	R	1,584.00	0.00	142.56	142.56	0.00	1,869.12
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9306	24-Dec-19	N	R	3,450.00	0.00	86.25	86.25	0.00	3,622.50
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9308	24-Dec-19	N	R	4,783.60	0.00	506.90	506.90	0.00	5,797.40
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9310	26-Dec-19	N	R	24,932.25	0.00	2,243.90	2,243.90	0.00	29,420.05
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9316	26-Dec-19	N	R	12,000.00	0.00	1,080.00	1,080.00	0.00	14,160.00
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9332	27-Dec-19	N	R	19,270.16	0.00	1,734.31	1,734.31	0.00	22,738.78
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9334	27-Dec-19	N	R	1,300.00	0.00	117.00	117.00	0.00	1,534.00
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9335	27-Dec-19	N	R	6,030.00	0.00	542.70	542.70	0.00	7,115.40
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9336	27-Dec-19	N	R	8,300.00	0.00	747.00	747.00	0.00	9,794.00
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9337	27-Dec-19	N	R	16,395.00	0.00	1,475.55	1,475.55	0.00	19,346.10
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9338	27-Dec-19	N	R	1,020.00	0.00	27.60	27.60	0.00	1,075.20
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9339	27-Dec-19	N	R	4,682.80	0.00	523.29	523.29	0.00	5,729.38
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9340	27-Dec-19	N	R	2,060.00	0.00	185.40	185.40	0.00	2,430.80
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9341	27-Dec-19	N	R	16,811.20	0.00	1,513.01	1,513.01	0.00	19,837.22
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9342	27-Dec-19	N	R	15,185.00	0.00	1,366.65	1,366.65	0.00	17,918.30
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9347	28-Dec-19	N	R	11,430.00	0.00	1,028.70	1,028.70	0.00	13,487.40
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9348	28-Dec-19	N	R	6,552.00	0.00	163.80	163.80	0.00	6,879.60
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9353	28-Dec-19	N	R	7,644.00	0.00	191.10	191.10	0.00	8,026.20
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9354	28-Dec-19	N	R	6,894.90	0.00	620.54	620.54	0.00	8,135.98
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9388	31-Dec-19	N	R	22,232.70	0.00	2,000.94	2,000.94	0.00	26,234.58
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9418	31-Dec-19	N	R	11,430.00	0.00	1,028.70	1,028.70	0.00	13,487.40
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9419	31-Dec-19	N	R	18,524.00	0.00	1,667.16	1,667.16	0.00	21,858.32
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9420	31-Dec-19	N	R	14,109.00	0.00	1,061.31	1,061.31	0.00	16,231.62
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9421	31-Dec-19	N	R	525.00	0.00	47.25	47.25	0.00	619.50
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/871/19-20	31-Dec-19	N	R	10,833.00	0.00	974.97	974.97	0.00	12,782.94
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/895/19-20	31-Dec-19	N	R	1,21,998.00	0.00	10,979.82	10,979.82	0.00	1,43,957.64
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/896/19-20	31-Dec-19	N	R	1,21,998.00	0.00	10,979.82	10,979.82	0.00	1,43,957.64
Dec-19	Y	Y	09-Jan-20	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/879	04-Dec-19	N	R	17,197.60	0.00	1,547.78	1,547.78	0.00	20,293.16
Dec-19	Y	Y	09-Jan-20	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/880	04-Dec-19	N	R	2,157.05	0.00	194.13	194.13	0.00	2,545.31
Dec-19	Y	Y	09-Jan-20	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/909	10-Dec-19	N	R	40,792.71	0.00	3,671.35	3,671.35	0.00	48,135.41
Dec-19	Y	Y	09-Jan-20	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/910	10-Dec-19	N	R	17,666.22	0.00	1,589.96	1,589.96	0.00	20,846.14
Dec-19	Y	Y	09-Jan-20	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/995	31-Dec-19	N	R	2,970.50	0.00	267.35	267.35	0.00	3,505.20
Dec-19	Y	Y	11-Jan-20	36ADBPJ8881C1ZJ	GANESH TUBE TRADERS	623	21-Dec-19	N	R	12,229.50	0.00	1,100.66	1,100.66	0.00	14,430.82
Dec-19	Y	Y	11-Jan-20	36ADBPJ8881C1ZJ	GANESH TUBE TRADERS	635	30-Dec-19	N	R	10,770.50	0.00	969.35	969.35	0.00	12,709.20
Dec-19	Y	Y	09-Jan-20	36ADFPN6997H1ZW	SRIVICTORYTRADERS	1283	24-Dec-19	N	R	600.00	0.00	54.00	54.00	0.00	708.00
Dec-19	Y	Y	10-Jan-20	36ADIPA9683N1ZW	GAUTHAM ENTERPRISES	2331	26-Dec-19	N	R	600.00	0.00	54.00	54.00	0.00	708.00
Dec-19	Y	Y	16-Jan-20	36ADQFS9120G1ZQ	SHIV SHAKTI MACHINE TOOLS HARDWARE AND ELECTRICALS	2019-20/3501/SS	09-Dec-19	N	R	500.00	0.00	45.00	45.00	0.00	590.00
Dec-19	Y	Y	16-Jan-20	36ADQFS9120G1ZQ	SHIV SHAKTI MACHINE TOOLS HARDWARE AND ELECTRICALS	2019-20/3564/SS	12-Dec-19	N	R	720.00	0.00	64.80	64.80	0.00	849.60
Dec-19	Y	Y	16-Jan-20	36ADQFS9120G1ZQ	SHIV SHAKTI MACHINE TOOLS HARDWARE AND ELECTRICALS	2019-20/3596/SS	13-Dec-19	N	R	12,280.00	0.00	1,105.20	1,105.20	0.00	14,490.40
Dec-19	Y	Y	16-Jan-20	36ADQFS9120G1ZQ	SHIV SHAKTI MACHINE TOOLS HARDWARE AND ELECTRICALS	2019-20/3737/SS	21-Dec-19	N	R	720.00	0.00	64.80	64.80	0.00	849.60
Dec-19	Y	Y	16-Jan-20	36ADQFS9120G1ZQ	SHIV SHAKTI MACHINE TOOLS HARDWARE AND ELECTRICALS	2019-20/3738/SS	21-Dec-19	N	R	1,250.00	0.00	112.50	112.50	0.00	1,475.00

Dec-19	Y	Y	17-Jan-20	36AEEFN3102J1ZR	KRISHNA HARDWARE AND ELECTRICALS	2468	07-Dec-19	N	R	212.00	0.00	19.08	19.08	0.00	250.16
Dec-19	Y	Y	16-Jan-20	36AEIFJ0494H1ZF	SRI BALAJI ENTERPRISES	124	04-Dec-19	N	R	4,184.00	0.00	376.56	376.56	0.00	4,937.12
Dec-19	Y	Y	11-Feb-20	36AEPFN5486G1ZW	SVR PMPS & ALLIED SERVICES	67/2019-20	19-Oct-19	N	R	3,771.00	0.00	339.39	339.39	0.00	4,449.78
Dec-19	Y	Y	11-Feb-20	36AEPFN5486G1ZW	SVR PMPS & ALLIED SERVICES	74/2019-20	12-Dec-19	N	R	2,693.00	0.00	242.37	242.37	0.00	3,177.74
Dec-19	Y	Y	11-Feb-20	36AEPFN5486G1ZW	SVR PMPS & ALLIED SERVICES	80/2019-20	30-Dec-19	N	R	6,000.00	0.00	540.00	540.00	0.00	7,080.00
Dec-19	Y	Y	16-Feb-20	36AEPFP5661P1ZI	M/S PURNIMA MOSAIC TILES	1459	18-Oct-19	N	R	4,200.00	0.00	378.00	378.00	0.00	4,956.00
Dec-19	Y	Y	16-Feb-20	36AEPFP5661P1ZI	M/S PURNIMA MOSAIC TILES	1485	30-Dec-19	N	R	19,250.00	0.00	1,732.50	1,732.50	0.00	22,715.00
Dec-19	Y	Y	22-Jan-20	36AEPFP5662Q1ZF	SRI RAJA RAJESHWARI TRADERS	0762	11-Dec-19	N	R	2,340.00	0.00	210.60	210.60	0.00	2,761.20
Dec-19	Y	Y	10-Jan-20	36AGOPD8982C1Z4	NAVEEN METAL UDYOG	304	21-Dec-19	N	R	5,200.00	0.00	468.00	468.00	0.00	6,136.00
Dec-19	Y	Y	27-Jan-20	36AHUPA7954J1ZQ	Saddu Arjun	27	26-Oct-19	N	R	5,46,840.00	0.00	49,215.60	49,215.60	0.00	6,45,271.20
Dec-19	Y	Y	27-Jan-20	36AHUPA7954J1ZQ	Saddu Arjun	28	26-Oct-19	N	R	5,46,840.00	0.00	49,215.60	49,215.60	0.00	6,45,271.20
Dec-19	Y	Y	27-Jan-20	36AHUPA7954J1ZQ	Saddu Arjun	29	26-Oct-19	N	R	5,24,020.00	0.00	47,161.80	47,161.80	0.00	6,18,343.60
Dec-19	Y	Y	27-Jan-20	36AHUPA7954J1ZQ	Saddu Arjun	30	11-Nov-19	N	R	5,46,840.00	0.00	49,215.60	49,215.60	0.00	6,45,271.20
Dec-19	Y	Y	27-Jan-20	36AHUPA7954J1ZQ	Saddu Arjun	31	11-Nov-19	N	R	1,48,120.00	0.00	13,330.80	13,330.80	0.00	1,74,781.60
Dec-19	Y	Y	27-Jan-20	36AHUPA7954J1ZQ	Saddu Arjun	33	17-Dec-19	N	R	5,46,840.00	0.00	49,215.60	49,215.60	0.00	6,45,271.20
Dec-19	Y	Y	27-Jan-20	36AHUPA7954J1ZQ	Saddu Arjun	34	18-Dec-19	N	R	6,07,600.00	0.00	54,684.00	54,684.00	0.00	7,16,968.00
Dec-19	Y	Y	10-Jan-20	36AIWPP3583D1ZQ	M/S MAHAVEER GLASS PLYWOOD	567	26-Dec-19	N	R	3,59,940.00	0.00	32,394.60	32,394.60	0.00	4,24,729.20
Dec-19	Y	Y	11-Jan-20	36AJBPK0412E1ZY	ELEGANT ENTERPRISES	EE-0483	05-Dec-19	N	R	1,825.00	0.00	164.25	164.25	0.00	2,153.50
Dec-19	Y	Y	11-Jan-20	36AJBPK0412E1ZY	ELEGANT ENTERPRISES	EE-0490	06-Dec-19	N	R	4,424.00	0.00	398.16	398.16	0.00	5,220.32
Dec-19	Y	Y	11-Jan-20	36AJBPK0412E1ZY	ELEGANT ENTERPRISES	EE-0491	06-Dec-19	N	R	800.00	0.00	72.00	72.00	0.00	944.00
Dec-19	Y	Y	18-Jan-20	36AJHPP9571D1ZV	RAMA ENTERPRISES	RE/19-20/1022	24-Dec-19	N	R	4,01,948.00	0.00	36,175.32	36,175.32	0.00	4,74,298.64
Dec-19	Y	Y	26-Jan-20	36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2019-20/254	20-Dec-19	N	R	17,619.04	0.00	440.48	440.48	0.00	18,500.00
Dec-19	Y	Y	22-Jan-20	36AMRPG2711M1ZT	SHUBHAM ENTERPRISES	3448	17-Dec-19	N	R	2,560.00	0.00	230.40	230.40	0.00	3,020.80
Dec-19	Y	Y	24-Jan-20	36AUWPA6056C2ZK	BASHA ASHAMOL	78	30-Oct-19	N	R	2,45,775.00	0.00	22,119.75	22,119.75	0.00	2,90,014.50
Dec-19	Y	Y	24-Jan-20	36AUWPA6056C2ZK	BASHA ASHAMOL	79	14-Nov-19	N	R	65,981.00	0.00	5,938.29	5,938.29	0.00	77,857.58
Dec-19	Y	Y	24-Jan-20	36AUWPA6056C2ZK	BASHA ASHAMOL	81	20-Nov-19	N	R	1,36,710.00	0.00	12,303.90	12,303.90	0.00	1,61,317.80
Dec-19	Y	Y	24-Jan-20	36AUWPA6056C2ZK	BASHA ASHAMOL	83	16-Dec-19	N	R	7,920.00	0.00	712.80	712.80	0.00	9,345.60
Dec-19	Y	Y	24-Jan-20	36AUWPA6056C2ZK	BASHA ASHAMOL	86	24-Dec-19	N	R	25,946.00	0.00	2,335.14	2,335.14	0.00	30,616.28
Dec-19	Y	Y	20-Jan-20	36AXSPB2349C1ZM	VARUN ENTERPRISES	213	29-Nov-19	N	R	504.00	0.00	45.36	45.36	0.00	594.72
Dec-19	Y	Y	20-Jan-20	36AXSPB2349C1ZM	VARUN ENTERPRISES	214	29-Nov-19	N	R	250.00	0.00	22.50	22.50	0.00	295.00
Dec-19	Y	Y	24-Jan-20	36BCOPK2025G1ZQ	PULI SATISH KUMAR	135	02-Nov-19	N	R	2,310.00	0.00	207.90	207.90	0.00	2,725.80
Dec-19	Y	Y	24-Jan-20	36BESPP4477H1ZR	REKHA PANDE	243	17-Oct-19	N	R	9,05,940.00	0.00	81,534.60	81,534.60	0.00	10,69,009.20
Dec-19	Y	Y	24-Jan-20	36BESPP4477H1ZR	REKHA PANDE	244	01-Nov-19	N	R	2,18,400.00	0.00	19,656.00	19,656.00	0.00	2,57,712.00
Dec-19	Y	Y	24-Jan-20	36BESPP4477H1ZR	REKHA PANDE	245	11-Nov-19	N	R	10,93,680.00	0.00	98,431.20	98,431.20	0.00	12,90,542.40
Dec-19	Y	Y	24-Jan-20	36BESPP4477H1ZR	REKHA PANDE	246	25-Nov-19	N	R	2,06,920.00	0.00	18,622.80	18,622.80	0.00	2,44,165.60
Dec-19	Y	Y	24-Jan-20	36BESPP4477H1ZR	REKHA PANDE	248	18-Dec-19	N	R	6,66,540.00	0.00	59,988.60	59,988.60	0.00	7,86,517.20
Dec-19	Y	Y	24-Jan-20	36BESPP4477H1ZR	REKHA PANDE	249	18-Dec-19	N	R	7,40,600.00	0.00	66,654.00	66,654.00	0.00	8,73,908.00
Dec-19	Y	Y	29-Jan-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	278	07-Dec-19	N	R	30,977.00	0.00	774.43	774.43	0.00	32,525.86
Dec-19	Y	Y	29-Jan-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	284	14-Dec-19	N	R	23,977.00	0.00	599.43	599.43	0.00	25,175.86
Dec-19	Y	Y	29-Jan-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	288	26-Dec-19	N	R	17,477.00	0.00	436.93	436.93	0.00	18,350.86
Dec-19	Y	Y	29-Jan-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	290	26-Dec-19	N	R	32,509.00	0.00	812.73	812.73	0.00	34,134.46
Dec-19	Y	Y	29-Jan-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	293	28-Dec-19	N	R	24,734.00	0.00	618.35	618.35	0.00	25,970.70
Dec-19	Y	Y	30-Jan-20	36BUEPG0916J1ZS	M INDRA REDDY	76	07-Nov-19	N	R	18,291.00	0.00	457.28	457.28	0.00	19,205.56
Jan-20	Y	Y	11-Feb-20	36AABCD6242R1Z8	DILPREET TUBES PVT LTD	1626	31-Jan-20	N	R	5,096.00	0.00	459.00	459.00	0.00	6,014.00
Jan-20	Y	Y	11-Feb-20	36AADCC6581E1ZO	M/S CAPS GOLD PRIVATE LIMITED	TE/1920/NG/81	27-Jan-20	N	R	80,776.70	0.00	1,211.65	1,211.65	0.00	83,200.00
Jan-20	Y	Y	11-Feb-20	36AAEFA2074L1ZG	AKASH STEELS	AS/2019-20/0297	10-Jan-20	N	R	1,44,275.00	0.00	12,984.75	12,984.75	0.00	1,70,244.50
Jan-20	Y	Y	11-Feb-20	36AAIFV6997M1Z1	M/S VASANT ENTERPRISES	51	28-Jan-20	N	R	3,05,676.00	0.00	27,511.00	27,511.00	0.00	3,60,698.00
Jan-20	Y	Y	21-Feb-20	36AALFH6114K1Z7	HI-TECH INFRA PROJECTS	HIP/758/19-20	28-Jan-20	N	R	1,54,237.44	0.00	13,881.36	13,881.36	0.00	1,82,000.16
Jan-20	Y	Y	13-Feb-20	36AANFC3197R1ZJ	CEMEX INFRA	232	09-Jan-20	N	R	1,81,781.82	0.00	16,360.36	16,360.36	0.00	2,14,502.54
Jan-20	Y	Y	13-Feb-20	36AANFC3197R1ZJ	CEMEX INFRA	245	23-Jan-20	N	R	2,31,358.68	0.00	20,822.28	20,822.28	0.00	2,73,003.24
Jan-20	Y	Y	11-Feb-20	36AAPFU3108E1ZM	RAJADHANI TILES COMPANY	164	28-Jan-20	N	R	78,400.00	0.00	1,960.00	1,960.00	0.00	82,320.00
Jan-20	Y	Y	27-Feb-20	36ABWFS8556J1Z3	S L INFRA	231	25-Jan-20	N	R	1,98,305.28	0.00	17,847.48	17,847.48	0.00	2,34,000.24
Jan-20	Y	Y	27-Feb-20	36ABWFS8556J1Z3	S L INFRA	232	25-Jan-20	N	R	1,23,940.80	0.00	11,154.67	11,154.67	0.00	1,46,250.14
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/908/19-20	02-Jan-20	N	R	500.00	0.00	45.00	45.00	0.00	590.00
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/921/19-20	03-Jan-20	N	R	16,550.00	0.00	1,489.50	1,489.50	0.00	19,529.00
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/940/19-20	03-Jan-20	N	R	1,21,998.00	0.00	10,979.82	10,979.82	0.00	1,43,957.64
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9462	04-Jan-20	N	R	9,942.19	0.00	1,391.91	1,391.91	0.00	12,726.01

Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9463	04-Jan-20	N	R	6,628.12	0.00	927.94	927.94	0.00	8,484.00
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9464	04-Jan-20	N	R	21,868.16	0.00	1,968.13	1,968.13	0.00	25,804.42
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9470	04-Jan-20	N	R	22,180.80	0.00	1,996.27	1,996.27	0.00	26,173.34
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9472	04-Jan-20	N	R	82,062.50	0.00	11,488.75	11,488.75	0.00	1,05,040.00
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9474	04-Jan-20	N	R	3,700.00	0.00	333.00	333.00	0.00	4,366.00
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9486	06-Jan-20	N	R	51,904.00	0.00	4,671.36	4,671.36	0.00	61,246.72
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9531	08-Jan-20	N	R	2,350.00	0.00	211.50	211.50	0.00	2,773.00
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9543	08-Jan-20	N	R	5,775.00	0.00	519.75	519.75	0.00	6,814.50
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9544	08-Jan-20	N	R	925.00	0.00	83.25	83.25	0.00	1,091.50
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9545	08-Jan-20	N	R	14,300.00	0.00	1,287.00	1,287.00	0.00	16,874.00
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9546	08-Jan-20	N	R	7,050.00	0.00	634.50	634.50	0.00	8,319.00
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9547	08-Jan-20	N	R	1,170.00	0.00	105.30	105.30	0.00	1,380.60
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9548	08-Jan-20	N	R	7,526.40	0.00	677.38	677.38	0.00	8,881.16
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9549	08-Jan-20	N	R	57,514.00	0.00	5,176.26	5,176.26	0.00	67,866.52
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9550	08-Jan-20	N	R	86,670.00	0.00	7,800.30	7,800.30	0.00	1,02,270.60
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9551	08-Jan-20	N	R	51,640.00	0.00	4,647.60	4,647.60	0.00	60,935.20
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9552	08-Jan-20	N	R	19,527.00	0.00	1,757.43	1,757.43	0.00	23,041.86
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	COMMON/206	08-Jan-20	N	R	14,725.76	0.00	1,325.32	1,325.32	0.00	17,376.40
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9565	09-Jan-20	N	R	19,778.85	0.00	1,780.10	1,780.10	0.00	23,339.05
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9568	09-Jan-20	N	R	49,342.77	0.00	4,440.85	4,440.85	0.00	58,224.47
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9572	09-Jan-20	N	R	18,800.00	0.00	1,692.00	1,692.00	0.00	22,184.00
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9573	09-Jan-20	N	R	35,173.34	0.00	3,165.60	3,165.60	0.00	41,504.54
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9574	09-Jan-20	N	R	19,568.57	0.00	1,761.17	1,761.17	0.00	23,090.91
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9586	10-Jan-20	N	R	575.00	0.00	51.75	51.75	0.00	678.50
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9587	10-Jan-20	N	R	28,696.00	0.00	2,582.64	2,582.64	0.00	33,861.28
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9588	10-Jan-20	N	R	13,900.00	0.00	1,251.00	1,251.00	0.00	16,402.00
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9589	10-Jan-20	N	R	50,254.00	0.00	4,522.86	4,522.86	0.00	59,299.72
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/963/19-20	11-Jan-20	N	R	5,000.00	0.00	450.00	450.00	0.00	5,900.00
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9636	13-Jan-20	N	R	5,968.20	0.00	537.14	537.14	0.00	7,042.48
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9637	13-Jan-20	N	R	2,040.00	0.00	125.25	125.25	0.00	2,290.50
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9638	13-Jan-20	N	R	4,800.00	0.00	432.00	432.00	0.00	5,664.00
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9639	13-Jan-20	N	R	15,092.00	0.00	1,358.28	1,358.28	0.00	17,808.56
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9640	13-Jan-20	N	R	6,858.00	0.00	617.22	617.22	0.00	8,092.44
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9641	13-Jan-20	N	R	69,527.00	0.00	6,257.43	6,257.43	0.00	82,041.86
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9645	13-Jan-20	N	R	3,308.00	0.00	297.72	297.72	0.00	3,903.44
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9646	13-Jan-20	N	R	41,525.00	0.00	3,737.25	3,737.25	0.00	48,999.50
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9647	13-Jan-20	N	R	5,020.00	0.00	451.80	451.80	0.00	5,923.60
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9678	14-Jan-20	N	R	47,298.23	0.00	4,256.84	4,256.84	0.00	55,811.91
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9722	17-Jan-20	N	R	82,062.50	0.00	11,488.75	11,488.75	0.00	1,05,040.00
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9728	18-Jan-20	N	R	8,285.00	0.00	1,159.90	1,159.90	0.00	10,604.80
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9730	18-Jan-20	N	R	8,285.00	0.00	1,159.90	1,159.90	0.00	10,604.80
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9742	18-Jan-20	N	R	48,540.00	0.00	4,368.60	4,368.60	0.00	57,277.20
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9743	18-Jan-20	N	R	60,731.03	0.00	5,465.79	5,465.79	0.00	71,662.61
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9766	21-Jan-20	N	R	14,952.00	0.00	1,345.68	1,345.68	0.00	17,643.36
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9767	21-Jan-20	N	R	19,743.36	0.00	1,776.90	1,776.90	0.00	23,297.16
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9800	22-Jan-20	N	R	1,890.00	0.00	170.10	170.10	0.00	2,230.20
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9801	22-Jan-20	N	R	2,815.00	0.00	253.35	253.35	0.00	3,321.70
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9802	22-Jan-20	N	R	9,600.00	0.00	864.00	864.00	0.00	11,328.00
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9803	22-Jan-20	N	R	2,388.00	0.00	214.92	214.92	0.00	2,817.84
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9804	22-Jan-20	N	R	1,630.00	0.00	45.00	45.00	0.00	1,720.00
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9805	22-Jan-20	N	R	10,340.00	0.00	930.60	930.60	0.00	12,201.20
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9806	22-Jan-20	N	R	11,430.00	0.00	1,028.70	1,028.70	0.00	13,487.40
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9807	22-Jan-20	N	R	8,765.00	0.00	788.85	788.85	0.00	10,342.70
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9808	22-Jan-20	N	R	40,298.00	0.00	3,626.82	3,626.82	0.00	47,551.64
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9809	22-Jan-20	N	R	7,240.00	0.00	651.60	651.60	0.00	8,543.20
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9810	22-Jan-20	N	R	22,735.00	0.00	2,046.15	2,046.15	0.00	26,827.30
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9818	22-Jan-20	N	R	99,017.10	0.00	2,475.43	2,475.43	0.00	1,03,967.96

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Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9832	23-Jan-20	N	R	39,765.20	0.00	3,578.87	3,578.87	0.00	46,922.94
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9833	23-Jan-20	N	R	2,600.00	0.00	234.00	234.00	0.00	3,068.00
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9834	23-Jan-20	N	R	11,575.00	0.00	1,041.75	1,041.75	0.00	13,658.50
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9844	24-Jan-20	N	R	6,030.00	0.00	542.70	542.70	0.00	7,115.40
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9871	25-Jan-20	N	R	7,735.00	0.00	696.15	696.15	0.00	9,127.30
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9872	25-Jan-20	N	R	29,656.20	0.00	2,669.06	2,669.06	0.00	34,994.32
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9945	29-Jan-20	N	R	2,300.00	0.00	57.50	57.50	0.00	2,415.00
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9946	29-Jan-20	N	R	2,899.00	0.00	260.91	260.91	0.00	3,420.82
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9947	29-Jan-20	N	R	41,818.29	0.00	3,763.65	3,763.65	0.00	49,345.59
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/991/19-20	30-Jan-20	N	R	1,21,998.00	0.00	10,979.82	10,979.82	0.00	1,43,957.64
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9969	31-Jan-20	N	R	41,877.00	0.00	3,768.93	3,768.93	0.00	49,414.86
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9970	31-Jan-20	N	R	17,733.00	0.00	1,595.97	1,595.97	0.00	20,924.94
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9971	31-Jan-20	N	R	16,552.16	0.00	1,489.69	1,489.69	0.00	19,531.54
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9973	31-Jan-20	N	R	680.00	0.00	61.20	61.20	0.00	802.40
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9974	31-Jan-20	N	R	748.00	0.00	67.32	67.32	0.00	882.64
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9975	31-Jan-20	N	R	10,060.00	0.00	905.40	905.40	0.00	11,870.80
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9976	31-Jan-20	N	R	11,430.00	0.00	1,028.70	1,028.70	0.00	13,487.40
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9977	31-Jan-20	N	R	7,135.00	0.00	642.15	642.15	0.00	8,419.30
Jan-20	Y	Y	11-Feb-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/1006/19-20	31-Jan-20	N	R	31,000.00	0.00	2,790.00	2,790.00	0.00	36,580.00
Jan-20	Y	Y	08-Feb-20	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/1020	07-Jan-20	N	R	32,859.96	0.00	2,957.39	2,957.39	0.00	38,774.74
Jan-20	Y	Y	08-Feb-20	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/1094	29-Jan-20	N	R	24,734.17	0.00	2,226.07	2,226.07	0.00	29,186.31
Jan-20	Y	Y	12-Feb-20	36ADBPJ8881C1ZJ	GANESH TUBE TRADERS	680	30-Jan-20	N	R	989.48	0.00	72.15	72.15	0.00	1,133.78
Jan-20	Y	Y	12-Feb-20	36ADBPJ8881C1ZJ	GANESH TUBE TRADERS	681	31-Jan-20	N	R	62,968.63	0.00	5,667.18	5,667.18	0.00	74,302.99
Jan-20	Y	Y	08-Feb-20	36ADFPN6997H1ZW	SRIVICTORYTRADERS	1447	24-Jan-20	N	R	374.00	0.00	33.66	33.66	0.00	441.32
Jan-20	Y	Y	19-Feb-20	36ADQFS9120G1ZQ	SHIV SHAKTI MACHINE TOOLS HARDWARE AND ELECTRICALS	2019-20/4075/SS	11-Jan-20	N	R	700.00	0.00	63.00	63.00	0.00	826.00
Jan-20	Y	Y	19-Feb-20	36ADQFS9120G1ZQ	SHIV SHAKTI MACHINE TOOLS HARDWARE AND ELECTRICALS	2019-20/4076/SS	11-Jan-20	N	R	500.00	0.00	45.00	45.00	0.00	590.00
Jan-20	Y	Y	19-Feb-20	36ADQFS9120G1ZQ	SHIV SHAKTI MACHINE TOOLS HARDWARE AND ELECTRICALS	2019-20/4288/SS	25-Jan-20	N	R	220.00	0.00	19.80	19.80	0.00	259.60
Jan-20	Y	Y	11-Feb-20	36AEJPP5811M1Z2	VENKATARAMANA STATIONERY AND BINDING WORKS	1216/19-20	23-Jan-20	N	R	3,070.00	0.00	214.20	214.20	0.00	3,498.40
Jan-20	Y	Y	21-Feb-20	36AEQPR6876M1ZA	M/S SRI BHAVANI DIGITALS	137	20-Jan-20	N	R	2,688.00	0.00	161.28	161.28	0.00	3,010.56
Jan-20	Y	Y	21-Feb-20	36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2019-20/275	16-Jan-20	N	R	6,000.00	0.00	150.00	150.00	0.00	6,300.00
Jan-20	Y	Y	21-Feb-20	36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2019-20/290	31-Jan-20	N	R	8,809.52	0.00	220.24	220.24	0.00	9,250.00
Jan-20	Y	Y	16-Mar-20	36AVTPS1528D1ZB	M/S VIVID WORLD	1536	11-Jan-20	N	R	1,215.00	0.00	109.35	109.35	0.00	1,433.70
Jan-20	Y	Y	16-Mar-20	36AVTPS1528D1ZB	M/S VIVID WORLD	1562	23-Jan-20	N	R	555.00	0.00	49.95	49.95	0.00	654.50
Jan-20	Y	Y	16-Mar-20	36AVTPS1528D1ZB	M/S VIVID WORLD	1575	31-Jan-20	N	R	230.00	0.00	20.70	20.70	0.00	271.40
Jan-20	Y	Y	23-Jun-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	304	06-Jan-20	N	R	19,367.00	0.00	484.18	484.18	0.00	20,335.36
Jan-20	Y	Y	23-Jun-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	320	11-Jan-20	N	R	7,000.00	0.00	175.00	175.00	0.00	7,350.00
Jan-20	Y	Y	23-Jun-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	326	18-Jan-20	N	R	21,000.00	0.00	525.00	525.00	0.00	22,050.00
Feb-20	Y	Y	10-Mar-20	36AAACJ0838Q1Z7	JOHNSON LIFTS PVT LTD	TG01011902677	08-Feb-20	N	R	69,915.26	0.00	6,292.37	6,292.37	0.00	82,500.00
Feb-20	Y	Y	10-Mar-20	36AAACJ0838Q1Z7	JOHNSON LIFTS PVT LTD	TG01041905636	12-Feb-20	N	R	33,000.00	0.00	2,970.00	2,970.00	0.00	38,940.00
Feb-20	Y	Y	10-Mar-20	36AAACJ0838Q1Z7	JOHNSON LIFTS PVT LTD	TG01041905637	12-Feb-20	N	R	33,000.00	0.00	2,970.00	2,970.00	0.00	38,940.00
Feb-20	Y	Y	10-Mar-20	36AAACJ0838Q1Z7	JOHNSON LIFTS PVT LTD	TG01011902873	20-Feb-20	N	R	1,74,788.14	0.00	15,730.93	15,730.93	0.00	2,06,250.00
Feb-20	Y	Y	14-Mar-20	36AABFG9288K1ZT	GANJI VENKANNAH & SONS	5609	29-Feb-20	N	R	84.70	0.00	7.62	7.62	0.00	99.94
Feb-20	Y	Y	11-Mar-20	36AACFH8197H1Z0	H N A & Co LLP	01B22H19-20/GST	01-Feb-20	N	R	45,000.00	0.00	4,050.00	4,050.00	0.00	53,100.00
Feb-20	Y	Y	11-Mar-20	36AACFP6807A1ZL	PREMIER ENGINEERING CORPORATION	SAL/19-20/1801	25-Feb-20	N	R	1,41,755.60	0.00	12,758.00	12,758.00	0.00	1,67,271.60
Feb-20	Y	Y	10-Mar-20	36AADCC6581E1Z0	M/S CAPS GOLD PRIVATE LIMITED	TE/1920/NG/85	15-Feb-20	N	R	81,941.75	0.00	1,229.13	1,229.13	0.00	84,400.01
Feb-20	Y	Y	11-Mar-20	36AAEFA2074L1ZG	AKASH STEELS	AS/2019-20/0378	17-Feb-20	N	R	3,59,975.00	0.00	32,397.75	32,397.75	0.00	4,24,770.50
Feb-20	Y	Y	12-Mar-20	36AAIPC0825D1ZB	M/S PRAKASH ELECTRICALS	2274	18-Feb-20	N	R	630.00	0.00	56.70	56.70	0.00	743.40
Feb-20	Y	Y	11-Mar-20	36AAJFD4235B1ZU	DILPREET HARDWARE	1061	13-Feb-20	N	R	600.00	0.00	54.00	54.00	0.00	708.00
Feb-20	Y	Y	22-Mar-20	36AALFH6114K1Z7	HI-TECH INFRA PROJECTS	HIP/783/19-20	06-Feb-20	N	R	77,118.72	0.00	6,940.68	6,940.68	0.00	91,000.08
Feb-20	Y	Y	10-Mar-20	36ABVPS3995A1Z1	SHREE VENKATADURGA ANJANEYA STEEL TUBES	2289	17-Feb-20	N	R	2,510.00	0.00	225.90	225.90	0.00	2,961.80
Feb-20	Y	Y	10-Mar-20	36ABVPS3995A1Z1	SHREE VENKATADURGA ANJANEYA STEEL TUBES	2290	17-Feb-20	N	R	3,875.00	0.00	348.75	348.75	0.00	4,572.50
Feb-20	Y	Y	11-Mar-20	36ABXPB9309H1ZA	KONIKA TRADING CO	0109	04-Feb-20	N	R	1,260.00	0.00	113.00	113.00	0.00	1,486.00
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	9989	01-Feb-20	N	R	90,266.80	0.00	12,637.35	12,637.35	0.00	1,15,541.50
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10056	04-Feb-20	N	R	50,254.00	0.00	4,522.86	4,522.86	0.00	59,299.72
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10057	04-Feb-20	N	R	31,691.00	0.00	2,852.19	2,852.19	0.00	37,395.38
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10058	04-Feb-20	N	R	37,556.00	0.00	3,380.04	3,380.04	0.00	44,316.08
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10083	06-Feb-20	N	R	8,679.50	0.00	1,215.13	1,215.13	0.00	11,109.76

Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10084	06-Feb-20	N	R	5,207.70	0.00	729.08	729.08	0.00	6,665.86
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10088	06-Feb-20	N	R	12,562.56	0.00	1,130.63	1,130.63	0.00	14,823.82
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/1019/19-20	06-Feb-20	N	R	16,550.00	0.00	1,489.50	1,489.50	0.00	19,529.00
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10098	07-Feb-20	N	R	6,295.00	0.00	566.55	566.55	0.00	7,428.10
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10099	07-Feb-20	N	R	3,470.00	0.00	312.30	312.30	0.00	4,094.60
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10100	07-Feb-20	N	R	27,560.00	0.00	2,480.40	2,480.40	0.00	32,520.80
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	COMMON/220	07-Feb-20	N	R	19,154.26	0.00	1,723.88	1,723.88	0.00	22,602.02
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10130	08-Feb-20	N	R	27,560.00	0.00	2,480.40	2,480.40	0.00	32,520.80
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10131	08-Feb-20	N	R	3,531.00	0.00	317.79	317.79	0.00	4,166.58
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10132	08-Feb-20	N	R	2,889.00	0.00	260.01	260.01	0.00	3,409.02
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10133	08-Feb-20	N	R	10,060.00	0.00	905.40	905.40	0.00	11,870.80
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10135	08-Feb-20	N	R	16,721.25	0.00	1,504.91	1,504.91	0.00	19,731.07
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10136	08-Feb-20	N	R	1,19,176.40	0.00	10,725.88	10,725.88	0.00	1,40,628.16
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10138	08-Feb-20	N	R	1,550.00	0.00	139.50	139.50	0.00	1,829.00
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10139	08-Feb-20	N	R	2,617.00	0.00	185.13	185.13	0.00	2,987.26
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10140	08-Feb-20	N	R	11,498.00	0.00	816.12	816.12	0.00	13,130.24
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10141	08-Feb-20	N	R	29,002.27	0.00	2,610.20	2,610.20	0.00	34,222.67
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10142	08-Feb-20	N	R	22,084.00	0.00	1,882.91	1,882.91	0.00	25,849.82
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10177	11-Feb-20	N	R	17,359.00	0.00	2,430.26	2,430.26	0.00	22,219.52
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10178	11-Feb-20	N	R	3,471.80	0.00	486.05	486.05	0.00	4,443.90
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10198	12-Feb-20	N	R	1,243.00	0.00	111.87	111.87	0.00	1,466.74
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10199	12-Feb-20	N	R	1,380.00	0.00	124.20	124.20	0.00	1,628.40
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10200	12-Feb-20	N	R	14,390.00	0.00	1,295.10	1,295.10	0.00	16,980.20
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10201	12-Feb-20	N	R	1,41,260.00	0.00	12,713.40	12,713.40	0.00	1,66,686.80
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10202	12-Feb-20	N	R	25,350.00	0.00	2,281.50	2,281.50	0.00	29,913.00
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10204	12-Feb-20	N	R	2,480.00	0.00	149.25	149.25	0.00	2,778.50
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10248	13-Feb-20	N	R	16,503.48	0.00	1,485.31	1,485.31	0.00	19,474.10
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10249	13-Feb-20	N	R	22,076.09	0.00	1,986.85	1,986.85	0.00	26,049.79
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10253	13-Feb-20	N	R	23,753.12	0.00	2,137.78	2,137.78	0.00	28,028.68
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/1060/19-20	13-Feb-20	N	R	400.00	0.00	36.00	36.00	0.00	472.00
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10268	14-Feb-20	N	R	90,740.00	0.00	12,703.60	12,703.60	0.00	1,16,147.20
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10275	14-Feb-20	N	R	70,562.00	0.00	6,350.58	6,350.58	0.00	83,263.16
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10301	15-Feb-20	N	R	8,190.00	0.00	204.75	204.75	0.00	8,599.50
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10302	15-Feb-20	N	R	3,740.00	0.00	336.60	336.60	0.00	4,413.20
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10303	15-Feb-20	N	R	4,682.80	0.00	523.29	523.29	0.00	5,729.38
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10304	15-Feb-20	N	R	9,400.00	0.00	846.00	846.00	0.00	11,092.00
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10305	15-Feb-20	N	R	25,870.00	0.00	2,328.30	2,328.30	0.00	30,526.60
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10306	15-Feb-20	N	R	5,135.00	0.00	462.15	462.15	0.00	6,059.30
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10307	15-Feb-20	N	R	20,424.00	0.00	1,838.16	1,838.16	0.00	24,100.32
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10308	15-Feb-20	N	R	39,067.00	0.00	3,516.03	3,516.03	0.00	46,099.06
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10309	15-Feb-20	N	R	39,932.00	0.00	3,593.88	3,593.88	0.00	47,119.76
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10310	15-Feb-20	N	R	13,747.00	0.00	1,237.23	1,237.23	0.00	16,221.46
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	COMMON/246	17-Feb-20	N	R	1,800.00	0.00	162.00	162.00	0.00	2,124.00
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	COMMON/256	17-Feb-20	N	R	4,000.00	0.00	360.00	360.00	0.00	4,720.00
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10343	18-Feb-20	N	R	12,435.00	0.00	1,119.15	1,119.15	0.00	14,673.30
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10344	18-Feb-20	N	R	29,235.00	0.00	2,631.15	2,631.15	0.00	34,497.30
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10346	18-Feb-20	N	R	14,390.00	0.00	1,295.10	1,295.10	0.00	16,980.20
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10347	18-Feb-20	N	R	26,118.00	0.00	2,350.62	2,350.62	0.00	30,819.24
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10348	18-Feb-20	N	R	1,840.00	0.00	165.60	165.60	0.00	2,171.20
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	013	19-Feb-20	N	R	12,204.00	0.00	1,098.36	1,098.36	0.00	14,400.72
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10399	20-Feb-20	N	R	1,300.00	0.00	117.00	117.00	0.00	1,534.00
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10401	20-Feb-20	N	R	9,182.50	0.00	826.43	826.43	0.00	10,835.36
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10403	20-Feb-20	N	R	12,245.10	0.00	1,102.06	1,102.06	0.00	14,449.22
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10419	21-Feb-20	N	R	460.00	0.00	41.40	41.40	0.00	542.80
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10467	25-Feb-20	N	R	40,590.00	0.00	3,653.10	3,653.10	0.00	47,896.20
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10468	25-Feb-20	N	R	73,493.00	0.00	6,614.37	6,614.37	0.00	86,721.74
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10470	25-Feb-20	N	R	88,536.00	0.00	7,968.24	7,968.24	0.00	1,04,472.48

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Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10473	25-Feb-20	N	R	10,200.00	0.00	918.00	918.00	0.00	12,036.00
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10474	25-Feb-20	N	R	408.00	0.00	36.72	36.72	0.00	481.44
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10475	25-Feb-20	N	R	5,775.00	0.00	519.75	519.75	0.00	6,814.50
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10476	25-Feb-20	N	R	34,611.00	0.00	3,114.99	3,114.99	0.00	40,840.98
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10520	27-Feb-20	N	R	7,425.26	0.00	668.27	668.27	0.00	8,761.80
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10523	27-Feb-20	N	R	13,958.40	0.00	1,256.26	1,256.26	0.00	16,470.92
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10524	27-Feb-20	N	R	15,819.52	0.00	1,423.76	1,423.76	0.00	18,667.04
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10527	27-Feb-20	N	R	19,076.48	0.00	1,716.88	1,716.88	0.00	22,510.24
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10530	27-Feb-20	N	R	14,828.10	0.00	1,334.53	1,334.53	0.00	17,497.16
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10532	27-Feb-20	N	R	56,346.78	0.00	5,071.21	5,071.21	0.00	66,489.20
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10533	27-Feb-20	N	R	33,400.03	0.00	3,006.00	3,006.00	0.00	39,412.03
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/1104/19-20	27-Feb-20	N	R	6,860.06	0.00	617.41	617.41	0.00	8,094.88
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/1122/19-20	27-Feb-20	N	R	41,008.66	0.00	3,690.78	3,690.78	0.00	48,390.22
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10586	29-Feb-20	N	R	8,040.00	0.00	723.60	723.60	0.00	9,487.20
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10587	29-Feb-20	N	R	89,742.00	0.00	8,076.78	8,076.78	0.00	1,05,895.56
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10588	29-Feb-20	N	R	3,000.00	0.00	270.00	270.00	0.00	3,540.00
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10589	29-Feb-20	N	R	2,345.00	0.00	211.05	211.05	0.00	2,767.10
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10590	29-Feb-20	N	R	5,775.00	0.00	519.75	519.75	0.00	6,814.50
Feb-20	Y	Y	11-Mar-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10591	29-Feb-20	N	R	884.00	0.00	79.56	79.56	0.00	1,043.12
Feb-20	Y	Y	09-Mar-20	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/1136	10-Feb-20	N	R	63,994.79	0.00	5,759.53	5,759.53	0.00	75,513.85
Feb-20	Y	Y	09-Mar-20	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/1161	15-Feb-20	N	R	13,212.18	0.00	1,189.10	1,189.10	0.00	15,590.38
Feb-20	Y	Y	11-Mar-20	36ADIPA9683N1ZW	GAUTHAM ENTERPRISES	2792	14-Feb-20	N	R	1,200.00	0.00	108.00	108.00	0.00	1,416.00
Feb-20	Y	Y	18-Mar-20	36ADQFS9120G1ZQ	SHIV SHAKTI MACHINE TOOLS HARDWARE AND ELECTRICALS	2019-20/4597/SS	10-Feb-20	N	R	1,700.00	0.00	153.00	153.00	0.00	2,006.00
Feb-20	Y	Y	18-Mar-20	36ADQFS9120G1ZQ	SHIV SHAKTI MACHINE TOOLS HARDWARE AND ELECTRICALS	2019-20/4728/SS	17-Feb-20	N	R	300.00	0.00	27.00	27.00	0.00	354.00
Feb-20	Y	Y	21-Mar-20	36AEQPR6876M1ZA	M/S SRI BHAVANI DIGITALS	153	04-Feb-20	N	R	2,500.00	0.00	150.00	150.00	0.00	2,800.00
Feb-20	Y	Y	20-Mar-20	36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2019-20/303	07-Feb-20	N	R	10,714.29	0.00	267.86	267.86	0.00	11,250.01
Feb-20	Y	Y	20-Mar-20	36AKBPG5049G1ZD	SAI LAKSHIMI ENTERPRISES	INV/2019-20/315	21-Feb-20	N	R	8,809.52	0.00	220.24	220.24	0.00	9,250.00
Feb-20	Y	Y	17-Mar-20	36ALPPK8881P1ZW	M/S VARNA MEDIA	1440	29-Feb-20	N	R	8,775.00	0.00	219.38	219.38	0.00	9,213.76
Feb-20	Y	Y	16-Mar-20	36AVTPS1528D1ZB	M/S VIVID WORLD	1605	25-Feb-20	N	R	555.00	0.00	49.95	49.95	0.00	654.90
Feb-20	Y	Y	16-Mar-20	36AVTPS1528D1ZB	M/S VIVID WORLD	1611	29-Feb-20	N	R	1,115.00	0.00	100.35	100.35	0.00	1,315.70
Feb-20	Y	Y	09-Jul-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	363	08-Feb-20	N	R	36,343.00	0.00	908.58	908.58	0.00	38,160.16
Feb-20	Y	Y	09-Jul-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	364	08-Feb-20	N	R	39,257.00	0.00	981.43	981.43	0.00	41,219.86
Feb-20	Y	Y	09-Jul-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	373	15-Feb-20	N	R	47,676.00	0.00	1,191.90	1,191.90	0.00	50,059.80
Feb-20	Y	Y	09-Jul-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	376	29-Feb-20	N	R	30,381.00	0.00	759.53	759.53	0.00	31,900.06
Feb-20	Y	Y	09-Jul-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	377	29-Feb-20	N	R	47,352.00	0.00	1,183.80	1,183.80	0.00	49,719.60
Mar-20	Y	Y	04-May-20	36AACFP6807A1ZL	PREMIER ENGINEERING CORPORATION	SAL/19-20/1859	05-Mar-20	N	R	5,684.00	0.00	511.56	511.56	0.00	6,707.12
Mar-20	Y	Y	29-Jun-20	36AAIPC0825D1ZB	M/S PRAKASH ELECTRICALS	2481	12-Mar-20	N	R	800.00	0.00	72.00	72.00	0.00	944.00
Mar-20	Y	Y	29-Jun-20	36AAIPC0825D1ZB	M/S PRAKASH ELECTRICALS	2482	12-Mar-20	N	R	800.00	0.00	48.00	48.00	0.00	896.00
Mar-20	Y	Y	29-Jun-20	36AAIPC0825D1ZB	M/S PRAKASH ELECTRICALS	2541	19-Mar-20	N	R	750.00	0.00	45.00	45.00	0.00	840.00
Mar-20	Y	Y	29-Jun-20	36AAIPC0825D1ZB	M/S PRAKASH ELECTRICALS	2542	19-Mar-20	N	R	420.00	0.00	37.80	37.80	0.00	495.60
Mar-20	Y	Y	30-Jun-20	36AANFC3197R1ZJ	CEMEX INFRA	279	18-Mar-20	N	R	1,59,747.66	0.00	14,377.29	14,377.29	0.00	1,88,502.24
Mar-20	Y	Y	30-Jun-20	36AANFC3197R1ZJ	CEMEX INFRA	280	18-Mar-20	N	R	2,97,461.16	0.00	26,771.50	26,771.50	0.00	3,51,004.16
Mar-20	Y	Y	08-May-20	36AAUPQ5292N1ZL	ABDUL QADEER	031	09-Jan-20	N	R	93,500.00	0.00	8,415.00	8,415.00	0.00	1,10,330.00
Mar-20	Y	Y	06-Jun-20	36ABVPS3995A1Z1	SHREE VENKATADURGA ANJANEYA STEEL TUBES	2353	07-Mar-20	N	R	3,470.00	0.00	312.30	312.30	0.00	4,094.60
Mar-20	Y	Y	06-Jun-20	36ABVPS3995A1Z1	SHREE VENKATADURGA ANJANEYA STEEL TUBES	2380	17-Mar-20	N	R	4,370.00	0.00	393.30	393.30	0.00	5,156.60
Mar-20	Y	Y	06-May-20	36ACLPA3779P1ZY	SAI SHIVA GRAPHICS	170	18-Mar-20	N	R	33,000.00	0.00	825.00	825.00	0.00	34,650.00
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/1135/19-20	02-Mar-20	N	R	16,550.00	0.00	1,489.50	1,489.50	0.00	19,529.00
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10648	03-Mar-20	N	R	94,335.00	0.00	13,206.90	13,206.90	0.00	1,20,748.80
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10653	03-Mar-20	N	R	14,792.40	0.00	1,331.32	1,331.32	0.00	17,455.04
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10654	03-Mar-20	N	R	12,245.10	0.00	1,102.06	1,102.06	0.00	14,449.22
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10655	03-Mar-20	N	R	80,088.00	0.00	7,207.92	7,207.92	0.00	94,503.84
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10656	03-Mar-20	N	R	17,685.00	0.00	1,591.65	1,591.65	0.00	20,868.30
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10657	03-Mar-20	N	R	3,225.00	0.00	740.25	740.25	0.00	9,705.50
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10658	03-Mar-20	N	R	37,129.00	0.00	3,341.61	3,341.61	0.00	43,812.22
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10659	03-Mar-20	N	R	42,865.00	0.00	3,857.85	3,857.85	0.00	50,580.70
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/1156/19-20	03-Mar-20	N	R	1,21,998.00	0.00	10,979.82	10,979.82	0.00	1,43,957.64
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10702	06-Mar-20	N	R	1,03,058.80	0.00	9,275.29	9,275.29	0.00	1,21,609.38

Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10703	06-Mar-20	N	R	9,420.00	0.00	847.80	847.80	0.00	11,115.60
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10705	06-Mar-20	N	R	32,796.00	0.00	2,951.64	2,951.64	0.00	38,699.28
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10707	06-Mar-20	N	R	13,865.00	0.00	1,247.85	1,247.85	0.00	16,360.70
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10708	06-Mar-20	N	R	14,990.00	0.00	1,349.10	1,349.10	0.00	17,688.20
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10709	06-Mar-20	N	R	16,642.00	0.00	1,497.78	1,497.78	0.00	19,637.56
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10780	11-Mar-20	N	R	60,990.00	0.00	5,489.10	5,489.10	0.00	71,968.20
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10781	11-Mar-20	N	R	2,866.00	0.00	257.94	257.94	0.00	3,381.88
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10782	11-Mar-20	N	R	830.00	0.00	74.70	74.70	0.00	979.40
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10783	11-Mar-20	N	R	27,200.00	0.00	2,448.00	2,448.00	0.00	32,096.00
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10784	11-Mar-20	N	R	71,467.00	0.00	6,432.03	6,432.03	0.00	84,331.06
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10785	11-Mar-20	N	R	17,860.00	0.00	1,607.40	1,607.40	0.00	21,074.80
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10793	11-Mar-20	N	R	1,09,497.23	0.00	9,854.75	9,854.75	0.00	1,29,206.73
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10794	11-Mar-20	N	R	1,08,598.30	0.00	9,773.85	9,773.85	0.00	1,28,146.00
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10798	13-Mar-20	N	R	2,100.00	0.00	189.00	189.00	0.00	2,478.00
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10804	13-Mar-20	N	R	41,722.94	0.00	3,755.06	3,755.06	0.00	49,233.06
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10835	13-Mar-20	N	R	16,289.44	0.00	1,466.05	1,466.05	0.00	19,221.54
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10836	13-Mar-20	N	R	6,949.72	0.00	625.47	625.47	0.00	8,200.66
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10860	13-Mar-20	N	R	8,746.88	0.00	1,224.56	1,224.56	0.00	11,196.00
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10895	16-Mar-20	N	R	1,015.00	0.00	69.15	69.15	0.00	1,153.30
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10896	16-Mar-20	N	R	2,923.00	0.00	175.38	175.38	0.00	3,273.76
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10898	16-Mar-20	N	R	1,680.00	0.00	151.20	151.20	0.00	1,982.40
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10899	16-Mar-20	N	R	69,480.00	0.00	6,253.20	6,253.20	0.00	81,986.40
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10900	16-Mar-20	N	R	39,606.00	0.00	3,564.54	3,564.54	0.00	46,735.08
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10901	16-Mar-20	N	R	14,652.00	0.00	1,318.68	1,318.68	0.00	17,289.36
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10902	16-Mar-20	N	R	7,445.00	0.00	670.05	670.05	0.00	8,785.10
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10903	16-Mar-20	N	R	2,330.00	0.00	209.70	209.70	0.00	2,749.40
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10915	16-Mar-20	N	R	14,910.00	0.00	1,341.90	1,341.90	0.00	17,593.80
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10916	16-Mar-20	N	R	6,425.00	0.00	578.25	578.25	0.00	7,581.50
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10917	16-Mar-20	N	R	7,025.00	0.00	632.25	632.25	0.00	8,289.50
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	COMMON/262	18-Mar-20	N	R	23,753.48	0.00	2,137.81	2,137.81	0.00	28,029.10
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10955	19-Mar-20	N	R	1,02,539.05	0.00	14,355.47	14,355.47	0.00	1,31,249.99
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10986	20-Mar-20	N	R	16,692.00	0.00	1,502.28	1,502.28	0.00	19,696.56
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10987	20-Mar-20	N	R	6,795.00	0.00	611.55	611.55	0.00	8,018.10
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10988	20-Mar-20	N	R	1,020.00	0.00	91.80	91.80	0.00	1,203.60
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10989	20-Mar-20	N	R	3,250.00	0.00	292.50	292.50	0.00	3,835.00
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10990	20-Mar-20	N	R	4,209.00	0.00	378.81	378.81	0.00	4,966.62
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10991	20-Mar-20	N	R	14,718.00	0.00	1,324.62	1,324.62	0.00	17,367.24
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10992	20-Mar-20	N	R	1,40,285.00	0.00	12,625.65	12,625.65	0.00	1,65,536.30
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10994	21-Mar-20	N	R	1,730.00	0.00	155.70	155.70	0.00	2,041.40
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10995	21-Mar-20	N	R	6,181.00	0.00	381.54	381.54	0.00	6,944.08
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10996	21-Mar-20	N	R	1,280.00	0.00	115.20	115.20	0.00	1,510.40
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10997	21-Mar-20	N	R	18,006.00	0.00	1,620.54	1,620.54	0.00	21,247.08
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10998	21-Mar-20	N	R	67,523.00	0.00	6,077.07	6,077.07	0.00	79,677.14
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	10999	21-Mar-20	N	R	14,070.00	0.00	1,266.30	1,266.30	0.00	16,602.60
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	11000	21-Mar-20	N	R	18,876.00	0.00	1,698.84	1,698.84	0.00	22,273.68
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	11001	21-Mar-20	N	R	19,727.00	0.00	1,775.43	1,775.43	0.00	23,277.86
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	COMMON/276	31-Mar-20	N	R	9,494.39	0.00	854.50	854.50	0.00	11,203.39
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/1222/19-20	31-Mar-20	N	R	1,21,998.00	0.00	10,979.82	10,979.82	0.00	1,43,957.64
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/1232/19-20	31-Mar-20	N	R	31,134.00	0.00	2,802.06	2,802.06	0.00	36,738.12
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/1236/19-20	31-Mar-20	N	R	51,500.00	0.00	4,635.00	4,635.00	0.00	60,770.00
Mar-20	Y	Y	09-Jul-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	SSLOG/1248/19-20	31-Mar-20	N	R	11,014.00	0.00	991.26	991.26	0.00	12,996.52
Mar-20	Y	Y	12-May-20	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/1257	11-Mar-20	N	R	21,929.40	0.00	1,973.65	1,973.65	0.00	25,876.70
Mar-20	Y	Y	12-May-20	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/1286	19-Mar-20	N	R	7,924.17	0.00	713.18	713.18	0.00	9,350.53
Mar-20	Y	Y	12-May-20	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/1290	19-Mar-20	N	R	11,340.00	0.00	1,020.60	1,020.60	0.00	13,381.20
Mar-20	Y	Y	12-May-20	36ACWPG4864A1ZG	PRAFUL SANITARY	PS/19-20/1291	19-Mar-20	N	R	76,883.60	0.00	6,919.52	6,919.52	0.00	90,722.64
Mar-20	Y	Y	06-Jun-20	36ADBPJ8881C1ZJ	GANESH TUBE TRADERS	754	08-Mar-20	N	R	1,690.00	0.00	152.10	152.10	0.00	1,994.20
Mar-20	Y	Y	20-Jun-20	36ADFPN6997H1ZW	SRIVICTORYTRADERS	1686	10-Mar-20	N	R	450.00	0.00	40.50	40.50	0.00	531.00

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Mar-20	Y	Y	20-Jun-20	36ADFPN6997H1ZW	SRIVICTORYTRADERS	1688	10-Mar-20	N	R	480.00	0.00	43.20	43.20	0.00	566.40
Mar-20	Y	Y	09-May-20	36ADQFS9120G1ZQ	SHIV SHAKTI MACHINE TOOLS HARDWARE AND ELECTRICALS	2019-20/5076/SS	07-Mar-20	N	R	1,000.00	0.00	90.00	90.00	0.00	1,180.00
Mar-20	Y	Y	09-May-20	36ADQFS9120G1ZQ	SHIV SHAKTI MACHINE TOOLS HARDWARE AND ELECTRICALS	2019-20/5229/SS	18-Mar-20	N	R	200.00	0.00	18.00	18.00	0.00	236.00
Mar-20	Y	Y	20-May-20	36ADVFS0266J1ZW	SHAH TRADERS	SIT-3407	15-Mar-20	N	R	2,812.00	0.00	253.08	253.08	0.00	3,318.16
Mar-20	Y	Y	24-Jun-20	36AEFFC2458B1Z1	BHARAT ELECTRICALS	7774	12-Mar-20	N	R	1,008.47	0.00	90.76	90.76	0.00	1,189.99
Mar-20	Y	Y	13-Aug-20	36AEPFN5486G1ZW	SVR PMPS & ALLIED SERVICES	86	31-Jan-20	N	R	3,220.00	0.00	289.80	289.80	0.00	3,799.60
Mar-20	Y	Y	13-Aug-20	36AEPFN5486G1ZW	SVR PMPS & ALLIED SERVICES	87	31-Jan-20	N	R	2,631.00	0.00	236.79	236.79	0.00	3,104.58
Mar-20	Y	Y	13-Aug-20	36AEPFN5486G1ZW	SVR PMPS & ALLIED SERVICES	88	31-Jan-20	N	R	2,033.00	0.00	284.62	284.62	0.00	2,602.24
Mar-20	Y	Y	11-Jun-20	36AGFPP1664E1ZG	SRI LAXMI ENTERPRISES	1894	23-Mar-20	N	R	3,16,720.80	0.00	28,504.87	28,504.87	0.00	3,73,730.54
Mar-20	Y	Y	10-Jul-20	36AHIPK6441Q1ZQ	M/S SAI VISHAL ENTERPRISES	161	21-Mar-20	N	R	12,114.00	0.00	302.85	302.85	0.00	12,719.70
Mar-20	Y	Y	15-Jul-20	36AHUPA7954J1ZQ	Saddu Arjun	35	29-Jan-20	N	R	5,46,840.00	0.00	49,215.60	49,215.60	0.00	6,45,271.20
Mar-20	Y	Y	15-Jul-20	36AHUPA7954J1ZQ	Saddu Arjun	37	04-Feb-20	N	R	9,34,361.00	0.00	84,092.49	84,092.49	0.00	11,02,545.98
Mar-20	Y	Y	15-Jul-20	36AHUPA7954J1ZQ	Saddu Arjun	38	03-Mar-20	N	R	7,66,920.00	0.00	69,022.80	69,022.80	0.00	9,04,965.60
Mar-20	Y	Y	15-Jul-20	36AHUPA7954J1ZQ	Saddu Arjun	39	09-Mar-20	N	R	5,46,840.00	0.00	49,215.60	49,215.60	0.00	6,45,271.20
Mar-20	Y	Y	22-Jun-20	36AJBPK0412E1ZY	ELEGANT ENTERPRISES	EE-0672	02-Mar-20	N	R	1,876.00	0.00	168.84	168.84	0.00	2,213.68
Mar-20	Y	Y	09-Jul-20	36ALPPK8881P1ZW	M/S VARNA MEDIA	1457	21-Mar-20	N	R	8,775.00	0.00	219.38	219.38	0.00	9,213.76
Mar-20	Y	Y	15-Jul-20	36AUWPA6056C2ZK	BASHA ASHAMOL	87	09-Jan-20	N	R	2,70,600.00	0.00	24,354.00	24,354.00	0.00	3,19,308.00
Mar-20	Y	Y	15-Jul-20	36AUWPA6056C2ZK	BASHA ASHAMOL	88	10-Jan-20	N	R	40,324.00	0.00	3,629.16	3,629.16	0.00	47,582.32
Mar-20	Y	Y	15-Jul-20	36AUWPA6056C2ZK	BASHA ASHAMOL	90	13-Feb-20	N	R	2,85,288.00	0.00	25,675.92	25,675.92	0.00	3,36,639.84
Mar-20	Y	Y	15-Jul-20	36AUWPA6056C2ZK	BASHA ASHAMOL	91	25-Feb-20	N	R	1,16,898.00	0.00	10,520.92	10,520.82	0.00	1,37,939.64
Mar-20	Y	Y	15-Jul-20	36AUWPA6056C2ZK	BASHA ASHAMOL	93	05-Mar-20	N	R	2,02,488.00	0.00	18,223.92	18,223.92	0.00	2,38,935.84
Mar-20	Y	Y	15-Jul-20	36AUWPA6056C2ZK	BASHA ASHAMOL	94	13-Mar-20	N	R	1,01,115.00	0.00	9,100.35	9,100.35	0.00	1,19,315.70
Mar-20	Y	Y	24-Aug-20	36AXSPB2349C1ZM	VARUN ENTERPRISES	218	06-Jan-20	N	R	250.00	0.00	22.50	22.50	0.00	295.00
Mar-20	Y	Y	24-Aug-20	36AXSPB2349C1ZM	VARUN ENTERPRISES	219	09-Jan-20	N	R	320.00	0.00	28.80	28.80	0.00	377.60
Mar-20	Y	Y	24-Aug-20	36AXSPB2349C1ZM	VARUN ENTERPRISES	223	15-Feb-20	N	R	136.50	0.00	12.29	12.29	0.00	161.08
Mar-20	Y	Y	08-Jul-20	36BESPP4477H1ZR	REKHA PANDE	250	11-Feb-20	N	R	8,83,120.00	0.00	79,480.80	79,480.80	0.00	10,42,081.60
Mar-20	Y	Y	08-Jul-20	36BESPP4477H1ZR	REKHA PANDE	251	03-Mar-20	N	R	11,10,900.00	0.00	99,981.00	99,981.00	0.00	13,10,862.00
Mar-20	Y	Y	08-Jul-20	36BESPP4477H1ZR	REKHA PANDE	252	16-Mar-20	N	R	10,27,320.00	0.00	92,458.80	92,458.80	0.00	12,12,237.60
Mar-20	Y	Y	09-Jul-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	390	07-Mar-20	N	R	11,104.00	0.00	277.60	277.60	0.00	11,659.20
Mar-20	Y	Y	09-Jul-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	398	14-Mar-20	N	R	46,557.00	0.00	1,163.93	1,163.93	0.00	48,884.86
Mar-20	Y	Y	09-Jul-20	36BNCPR1098B1Z3	SREE SAI SHARANYA ENTERPRISES	404	21-Mar-20	N	R	36,843.00	0.00	921.08	921.08	0.00	38,685.16
Mar-20	Y	Y	24-Jun-20	36BTZPA2173D1ZN	SAI ADHITYA COMPUTERS	254	20-Feb-20	N	R	500.00	0.00	45.00	45.00	0.00	590.00
Mar-20	Y	Y	03-Jul-20	36CCQPM4994R1Z8	VASANTH CONTROL SYSTEMS	SIT-852	09-Mar-20	N	R	5,424.00	0.00	488.16	488.16	0.00	6,400.32
Mar-20	Y	Y	26-May-20	36DHBPK4754A1ZN	SRI SAI RAGHAVENDRA TRADERS	004	10-Feb-20	N	R	245.00	0.00	22.05	22.05	0.00	289.10
Mar-20	Y	Y	26-May-20	36DHBPK4754A1ZN	SRI SAI RAGHAVENDRA TRADERS	005	17-Feb-20	N	R	160.00	0.00	14.40	14.40	0.00	188.80
Mar-20	Y	Y	26-May-20	36DHBPK4754A1ZN	SRI SAI RAGHAVENDRA TRADERS	008	28-Feb-20	N	R	394.00	0.00	35.46	35.46	0.00	464.92

GSTR-2A Filing Period	Supplier Filing Status	Supplier GSTR-3B Filing Status	Supplier GSTR-1 Filing Date	Supplier GSTIN	Supplier Name	Invoice Number	Invoice Date	Reverse Charge	Invoice Type	Taxable Amount	IGST Amount	CGST Amount	SGST Amount	Cess Amount	Total
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7718a	20-Sep-19	N	R	46,872.00	0.00	4,218.48	4,218.48	0.00	55,308.96
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7630a	30-Sep-19	N	R	1,13,625.00	0.00	15,907.50	15,907.50	0.00	1,45,440.00
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7711a	30-Sep-19	N	R	2,08,320.00	0.00	18,748.80	18,748.80	0.00	2,45,817.60
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7715a	30-Sep-19	N	R	1,10,670.00	0.00	9,960.30	9,960.30	0.00	1,30,590.60
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7717a	30-Sep-19	N	R	75,600.00	0.00	6,804.00	6,804.00	0.00	89,208.00
Oct-19	Y	Y	14-Nov-19	36ACQFS2044C1Z7	SUMMIT SALES LLP	7832a	30-Sep-19	N	R	1,08,890.62	0.00	15,244.69	15,244.69	0.00	1,39,380.00
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	7121	03-Aug-19	N	R	90,268.75	0.00	12,637.63	12,637.63	0.00	1,15,544.01
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	7122	03-Aug-19	N	R	97,212.00	0.00	13,609.68	13,609.68	0.00	1,24,431.36
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	7221	10-Aug-19	N	R	46,850.00	0.00	4,216.50	4,216.50	0.00	55,283.00
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	7222	10-Aug-19	N	R	18,792.00	0.00	1,691.28	1,691.28	0.00	22,174.56
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	7223	10-Aug-19	N	R	1,10,468.75	0.00	15,465.63	15,465.63	0.00	1,41,400.01
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	7540	31-Aug-19	N	R	2,13,231.36	0.00	19,190.82	19,190.82	0.00	2,51,613.00
Dec-19	Y	Y	11-Jan-20	36ACQFS2044C1Z7	SUMMIT SALES LLP	7541	31-Aug-19	N	R	1,22,315.54	0.00	11,008.40	11,008.40	0.00	1,44,332.34

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GSTR-2A Filing Period	Supplier Filing Status	Supplier GSTIN	Supplier Name	Note Number	Note Date	Note Type	Invoice Number	Invoice Date	Taxable Amount	IGST Amount	CGST Amount	SGST Amount	Cess Amount	Total
Aug-19	Y	36AAACO0481E1ZS	OTIS ELEVATOR COM	TE/NEC/19000136	12-Aug-19	C	TE/NE/18000152	20-Aug-18	-73,912.60	0.00	-6,652.40	-6,652.40	0.00	-87,217.40
Nov-19	Y	36ACQFS2044C1Z7	SUMMIT SALES LLP	30	19-Nov-19	C	8068a	05-Oct-19	-577.50	0.00	-51.98	-51.98	0.00	-681.46
Nov-19	Y	36ACQFS2044C1Z7	SUMMIT SALES LLP	31	19-Nov-19	C	8069a	05-Oct-19	-430.00	0.00	-35.40	-35.40	0.00	-500.80
Nov-19	Y	36ACQFS2044C1Z7	SUMMIT SALES LLP	32	19-Nov-19	C	8070a	05-Oct-19	-2,280.00	0.00	-205.20	-205.20	0.00	-2,690.40
Nov-19	Y	36ACQFS2044C1Z7	SUMMIT SALES LLP	33	19-Nov-19	C	8072a	05-Oct-19	-35,870.00	0.00	-3,228.30	-3,228.30	0.00	-42,326.60
Nov-19	Y	36ACQFS2044C1Z7	SUMMIT SALES LLP	34	19-Nov-19	C	8073a	05-Oct-19	-10,044.00	0.00	-903.96	-903.96	0.00	-11,851.92
Nov-19	Y	36ACQFS2044C1Z7	SUMMIT SALES LLP	36	19-Nov-19	C	8389a	26-Oct-19	-63,504.00	0.00	-5,715.36	-5,715.36	0.00	-74,934.72
Dec-19	Y	36ACQFS2044C1Z7	SUMMIT SALES LLP	17B	30-Jun-19	C	COMMON/33	01-Jun-19	-21,850.00	0.00	-1,966.50	-1,966.50	0.00	-25,783.00
Feb-20	Y	36ACQFS2044C1Z7	SUMMIT SALES LLP	60	18-Feb-20	C	6755	05-Jul-19	-1,09,375.00	0.00	-15,312.50	-15,312.50	0.00	-1,40,000.00

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FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

ARN :AD361024000592N

Date :03/10/2024

1.	GSTIN	36AAGFV2068P1ZJ	
2.	Name	VISTA HOMES	
3.	Cause of Payment	Others	
4.	Section under which voluntary payment is made	Others	
5.	Details of show cause notice, if payment is made within 30 days of its issue	Reference No:NA	Date Of issue:NA
6.	Financial Year	2019-2020	
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)		

Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty,if applicable	Fee	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	APR 2019-MAR 2020	CGST	Telangana	0.00	0.00	0.00	5,650.00	0.00	5,650.00	Cash	DC3610240003799	03/10/2024
2.	APR 2019-MAR 2020	SGST	Telangana	0.00	0.00	0.00	5,650.00	0.00	5,650.00	Cash	DC3610240003799	03/10/2024

8. Reasons, if any -

late Fee payment for the FY 2019-20

9. 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

Name: SOHAM MODI

Designation: Manging Partner

Date: 03/10/2024