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RP SECUNDERABAD H.O <500003>  
Counter No:1,22/05/2025,15:40  
To:THE C TAX GST CIRCLE 1.,  
PIN:500081, Cyberabad S.O  
From:METHA 84001 REALTY KOWKAR..  
Dt:575gms Ack Fee:3.00,REG-17.0  
Amt:64.90,Tax:9.90,Amt.Paid:65.00(Cash)  
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<Dial 18002665868><Wear mask -Stay safe>

From,  
Mehta and Modi Realty Kowkur LLP  
2<sup>nd</sup> Floor, 5-4-187/ 3&4, Soham Mansion  
MG Road, Secunderabad, Hyderabad, Telangana - 500003  
GSTN: 36ABLFM7631F1Z3

Date: 08-04-2025

To,  
Office of the Commissioner of Central Tax and GST,  
Circle-I Hyderabad Audit – II Commissionerate  
1-98/B/20,21, Krithika Layout,  
Hitech City, Hyderabad - 500081

Subject: Response to Spot Memo Regarding Audit Objections for FY 2019-20 to 2022-23 – Our Case – GSTN: 36ABLFM7631F1Z3

Sir,

Mehta and Modi Realty Kowkur LLP, the auditee in this case, hereby submits a para-wise response to the objections raised by the authorities for the FY 2019-20 to 2022-23.

**In Re: Para 1**

**Non-Payment of GST under RCM on the Transfer of Development Rights(TDR) by the landowners to the taxpayer**

1. In the said para the audit authority has proposed a tax liability of Rs 4,07,48,236/- on account of GST payable under RCM basis on flats that remain unbooked as on the date of occupancy certificate.
2. In this regard, the auditee submits that it has not received occupancy certificate until F.Y. 2022-23 and it does not agree with the computations made by the audit authority towards the GST RCM liability.

**In Re: Para 2**

**Non-payment of GST on the differential turnover accrued on reconciliation of GSTR3B with sales ledgers for the years 2020-21 and 2022-23.**

3. In the said para the audit authority has proposed the below tax demand for difference in turnover in GSTR 3B and sales ledger.

| Financial Year | IGST | CGST | SGST | Total |
|----------------|------|------|------|-------|
|----------------|------|------|------|-------|

|                         |          |                 |                 |                 |
|-------------------------|----------|-----------------|-----------------|-----------------|
| F.Y. 20-21              | -        | 1,19,250        | 1,19,250        | 2,38,500        |
| F.Y. 21-22              | -        | 29,511          | 29,511          | 59,022          |
| <b>Total Tax Demand</b> | <b>-</b> | <b>1,48,761</b> | <b>1,48,761</b> | <b>2,97,522</b> |

**The auditee makes the following submissions:**

4. **For F.Y. 2020-21**, the auditee has reported a taxable turnover of Rs 1,82,40,665 and tax liability of CGST Rs 8,03,275 and SGST Rs 8,03,275/-. The audit authority has pointed out that the taxable turnover is Rs 2,14,20,664/- and tax liability of CGST Rs 8,03,275/- and SGST Rs 8,03,275/-. A summary of the same is provided in the table below:

| Particulars       | Turnover         | CGST     | SGST     |
|-------------------|------------------|----------|----------|
| As per AA         | 2,14,20,664      | 8,03,275 | 8,03,275 |
| As per GSTR 3B    | 1,82,40,665      | 8,03,275 | 8,03,275 |
| <b>Difference</b> | <b>31,79,999</b> | <b>-</b> | <b>-</b> |

5. It can be noted that there is no short payment of tax liability by the auditee, there is a difference in the taxable turnover of Rs 31,79,999/- between the sales ledger and GSTR -3B return.
6. For the tax period July-2020, the taxable turnover is Rs 35,33,333/- and tax liability is CGST Rs 1,32,500/- and SGST Rs 1,32,500/-. The auditee while filing its GSTR 3B return as inadvertently reported the taxable turnover as Rs 3,53,333/- and tax liability of CGST Rs 1,32,500/- and SGST Rs 1,32,500/-. A summary of the same is provided below:

| Particulars                         | Turnover         | CGST     | SGST     |
|-------------------------------------|------------------|----------|----------|
| Actual Taxable turnover of Jul-2020 | 35,33,332        | 1,32,500 | 1,32,500 |
| As per GSTR 3B                      | 3,53,333         | 1,32,500 | 1,32,500 |
| <b>Difference</b>                   | <b>31,79,999</b> | <b>0</b> | <b>0</b> |

7. It can be established that there is a clerical error in reporting of taxable turnover in GSTR 3B of Jul-2020, however there is no short payment of taxes. GSTR 3B for the month of Jul-2020 is attached as **Annexure -1**.

8. The auditee further submits that, having realised the error made by the auditee it has taken corrective action by reporting the correct turnover in its annual return, form GSTR 9. Taxable turnover reported by the auditee for F.Y. 2020-21 in form GSTR 9 is Rs 2,14,20,664/-. Form GSTR 9 for F.Y. 2020-21 is attached as **Annexure 2**.
9. **For F.Y. 22-23**, the auditee has reported a taxable turnover of Rs 7,44,44,431 and tax liability of CGST Rs 28,10,684 and SGST Rs 28,10,684/-. The audit authority has pointed out that the taxable turnover is Rs 7,52,55,331/- and tax liability of CGST Rs 28,40,194/- and SGST Rs 28,40,194/-. A summary of the same is provided in the table below:

| Particulars    | Turnover             | CGST               | SGST               |
|----------------|----------------------|--------------------|--------------------|
| As per GSTR 3B | 7,44,44,431          | 28,10,684          | 28,10,684          |
| As per AA      | 7,52,55,331          | 28,40,194          | 28,40,194          |
| Difference     | -<br><b>8,10,900</b> | -<br><b>29,510</b> | -<br><b>29,510</b> |

10. For F.Y. 22-23, the audit authority has arrived at the taxable turnover by considering only the sales ledger of the auditee and has not considered the credit note register. The auditee submits that it has issued the following credit notes during the F.Y. 22-23.

| Date       | Party Name                                                | Note No. | Note Value | Taxable Value | CGST   | SGST   | GST Rate |
|------------|-----------------------------------------------------------|----------|------------|---------------|--------|--------|----------|
| 30-11-2022 | CUST-Flat No.B-308<br>Mrs.Madhukara<br>Veni/Mr.K.Srinivas | CN/10001 | 4,14,000   | 4,14,000      | -      | -      | 0%       |
| 30-11-2022 | CUST-Flat No.B-308<br>Mrs.Madhukara<br>Veni/Mr.K.Srinivas | CN/10001 | 8,90,100   | 8,28,000      | 31,050 | 31,050 | 7.50%    |

11. Credit note CN/10001 is attached as **Annexure 3** and ledger account of CUST-Flat No. B-308 Mrs. Madhukara Veni/Mr. K. Srinivas is attached as **Annexure -4**. Taxable turnover reported in GSTR 3B return is value of invocie + value of debit notes – value of credit notes.... Therefore, value credit notes is to be reduced from the value of taxable supplies in form GSTR 3B.

**Tax on outward and reverse charge inward supplies** ×

**3.1(a) Outward supplies other than zero rated, nil rated and exempted**

Include the taxable value of all inter-State and intra-State B2B as well as B2C supplies made during the tax period. Reporting should be net off debit/credit notes and amendments of amounts pertaining to earlier tax periods, if any. If the net off value is negative, then same can be reported here.

**Value of Taxable Supplies**= (Value of invoices) + (Value of Debit Notes) - (Value of Credit Notes) + (Value of advances received for which invoices have not been issued in the same Month) - (Value of advances adjusted against invoices).

**Integrated Tax, Central Tax, State/UT Tax and Cess:** Only Tax amount should be entered against respective head. Please ensure you declare a tax amount IGST and/or CGST and SGST along with Cess applicable, if any.

**Note:** Effective from Tax period July 2022 Supplies made through an Electronic Commerce Operator (ECO) on which it is liable to pay tax under section 9(5) of the CGST Act, 2017 and corresponding provisions in IGST/UTGST/SGST Acts should be reported in table 3.1.1(i) and Not in table 3.1(a).

**3.1(b) Outward taxable supplies (zero rated)**

Mention Net Export Supplies including negative amount if any, made including

12. The auditee has therefore reduced the taxable value and taxes on account of credit notes in its form GSTR 3B. It is requested for the audit authority to consider the credit notes in arriving at the net taxable turnover. Summary of difference in taxable turnover and taxes after considering the credit notes is provided below:

| Particulars          | Reference      | Turnover      | CGST         | SGST         |
|----------------------|----------------|---------------|--------------|--------------|
| As per GSTR 3B       | A              | 7,44,44,431   | 28,10,684    | 28,10,684    |
|                      |                |               |              |              |
| As per AA            |                | 7,52,55,331   | 28,40,194    | 28,40,194    |
| Less: Credit Notes   |                | -8,28,000     | -31,050      | -31,050      |
| Net Taxable Turnover | B              | 7,44,27,331   | 28,09,144    | 28,09,144    |
|                      |                |               |              |              |
| <b>Difference</b>    | <b>C = A-B</b> | <b>17,100</b> | <b>1,540</b> | <b>1,540</b> |

13. From the above table it can be established that there is no short payment of tax. It is humbly requested that any further proceedings in regards to this matter be dropped.

**In Re: Para 3**

**Non-payment of GST under RCM on the legal charges/advocate fees**

14. In the said para the audit authority has proposed a tax demand of Rs 14,148/- on account of GST payable under RCM on legal and advocate fees.

15. The auditee has promptly made such payment in DRC-03 vide ARN: AD3605250001897 dated: 01-05-2025 along with applicable interest. Details of DRC-03 is attached as **Annexure 5** and a relevant extract is provided below for ready reference. The auditee requests to drop any penal proceedings under section 74 of the CGST Act, 2017.

| FORM GST DRC - 03<br>[See rule 142(2)&142(3)]<br>Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement |                                                                                       |      |                 |          |          |                                |      |        |          |                               |                 |                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|------|-----------------|----------|----------|--------------------------------|------|--------|----------|-------------------------------|-----------------|---------------------|
| ARN :AD3605250001897                                                                                                                             |                                                                                       |      |                 |          |          |                                |      |        |          | Date :01/05/2025              |                 |                     |
| 1.                                                                                                                                               | GSTIN                                                                                 |      |                 |          |          | 36ABLFM7631F1Z3                |      |        |          |                               |                 |                     |
| 2.                                                                                                                                               | Name                                                                                  |      |                 |          |          | MEHTA & MODI REALTY KOWKUR LLP |      |        |          |                               |                 |                     |
| 3.                                                                                                                                               | Cause of Payment                                                                      |      |                 |          |          | Voluntary                      |      |        |          |                               |                 |                     |
| 4.                                                                                                                                               | Section under which voluntary payment is made                                         |      |                 |          |          | 73(5)                          |      |        |          |                               |                 |                     |
| 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                                                                        |      |                 |          |          | 2020-2021                      |      |        |          |                               |                 |                     |
| 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 2020-MAR 2021                                                                     | CGST | Telangana       | 7,074.00 | 0.00     | 0.00                           | 0.00 | 0.00   | 7,074.00 | Cash                          | DC3605250001007 | 01/05/2025          |
| 2.                                                                                                                                               | APR 2020-MAR 2021                                                                     | SGST | Telangana       | 7,074.00 | 0.00     | 0.00                           | 0.00 | 0.00   | 7,074.00 | Cash                          | DC3605250001007 | 01/05/2025          |
| 3.                                                                                                                                               | APR 2020-MAR 2021                                                                     | CGST | Telangana       | 0.00     | 5,093.00 | 0.00                           | 0.00 | 0.00   | 5,093.00 | Cash                          | DC3605250001007 | 01/05/2025          |
| 4.                                                                                                                                               | APR 2020-MAR 2021                                                                     | SGST | Telangana       | 0.00     | 5,093.00 | 0.00                           | 0.00 | 0.00   | 5,093.00 | Cash                          | DC3605250001007 | 01/05/2025          |
| 8. Reasons, if any -<br>In reference to Para 3 concerning the payment of GST under RCM for advocate fees, pursuant to the spot memo issued vide  |                                                                                       |      |                 |          |          |                                |      |        |          |                               |                 |                     |

**In Re: Para 4**

**Non-payment of GST under RCM on the Security Charges**

16. In the said para the audit authority has proposed a tax demand of Rs 9,134/- on account of GST payable under RCM on security services for the F.Y. 2019-20
17. The auditee has promptly made such payment vide DRC-03 with ARN: AD360525000210U dated: 01-05-2025 along with interest. Details of DRC-03 is attached as **Annexure 6** and a relevant extract is provided below.

| FORM GST DRC - 03<br>[See rule 142(2)&142(3)]<br>Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement                                                                                    |                                                                              |      |                                |          |          |                        |      |                  |          |                               |                 |                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|------|--------------------------------|----------|----------|------------------------|------|------------------|----------|-------------------------------|-----------------|---------------------|
| ARN :AD360525000210U                                                                                                                                                                                                                |                                                                              |      |                                |          |          |                        |      |                  |          | Date :01/05/2025              |                 |                     |
| 1.                                                                                                                                                                                                                                  | GSTIN                                                                        |      | 36ABLFM7631F1Z3                |          |          |                        |      |                  |          |                               |                 |                     |
| 2.                                                                                                                                                                                                                                  | Name                                                                         |      | MEHTA & MODI REALTY KOWKUR LLP |          |          |                        |      |                  |          |                               |                 |                     |
| 3.                                                                                                                                                                                                                                  | Cause of Payment                                                             |      | Voluntary                      |          |          |                        |      |                  |          |                               |                 |                     |
| 4.                                                                                                                                                                                                                                  | Section under which voluntary payment is made                                |      | 73(5)                          |          |          |                        |      |                  |          |                               |                 |                     |
| 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                                                               |      | 2019-2021                      |          |          |                        |      |                  |          |                               |                 |                     |
| 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                      | 4,527.00 | 0.00     | 0.00                   | 0.00 | 0.00             | 4,527.00 | Cash                          | DC3605250001069 | 01/05/2025          |
| 2.                                                                                                                                                                                                                                  | APR 2019-MAR 2020                                                            | SGST | Telangana                      | 4,527.00 | 0.00     | 0.00                   | 0.00 | 0.00             | 4,527.00 | Cash                          | DC3605250001069 | 01/05/2025          |
| 3.                                                                                                                                                                                                                                  | APR 2019-MAR 2020                                                            | CGST | Telangana                      | 0.00     | 4,074.00 | 0.00                   | 0.00 | 0.00             | 4,074.00 | Cash                          | DC3605250001069 | 01/05/2025          |
| 4.                                                                                                                                                                                                                                  | APR 2019-MAR 2020                                                            | SGST | Telangana                      | 0.00     | 4,074.00 | 0.00                   | 0.00 | 0.00             | 4,074.00 | Cash                          | DC3605250001069 | 01/05/2025          |
| 5.                                                                                                                                                                                                                                  | APR 2020-MAR 2021                                                            | CGST | Telangana                      | 41.00    | 0.00     | 0.00                   | 0.00 | 0.00             | 41.00    | Cash                          | DC3605250001069 | 01/05/2025          |
| 6.                                                                                                                                                                                                                                  | APR 2020-MAR 2021                                                            | SGST | Telangana                      | 41.00    | 0.00     | 0.00                   | 0.00 | 0.00             | 41.00    | Cash                          | DC3605250001069 | 01/05/2025          |
| 7.                                                                                                                                                                                                                                  | APR 2020-MAR 2021                                                            | CGST | Telangana                      | 0.00     | 29.00    | 0.00                   | 0.00 | 0.00             | 29.00    | Cash                          | DC3605250001069 | 01/05/2025          |
|                                                                                                                                                                                                                                     |                                                                              |      |                                |          |          |                        |      |                  |          |                               |                 |                     |
| 8.                                                                                                                                                                                                                                  | APR 2020-MAR 2021                                                            | SGST | Telangana                      | 0.00     | 29.00    | 0.00                   | 0.00 | 0.00             | 29.00    | Cash                          | DC3605250001069 | 01/05/2025          |
| 8. Reasons, if any -<br>In reference to Para 4 concerning Payment of GST on RCM basis for Security Charges, pursuant to the spot memo issued vide GADT/CnG/ADT/GST/3482/2024-Gr 2-CGST-ADT CIR-1-ADT-II-HYDERABAD dated:27.03.2025. |                                                                              |      |                                |          |          |                        |      |                  |          |                               |                 |                     |

**In Re: Para 5**

**Non-payment of GST on the contractual services provided during 2019-20 and 2020-21:**

18. In the said para the audit authority has proposed a tax demand of Rs 21,006 on contractual services provided to Modi realty Mallapur LLP and Modi Properties Private Limited during the F.Y. 2019-20 and 2020-21, based on verification of the Annual Tax statement U/s 203AA of Income Tax, the details of the same are mentioned hereunder

| Period  | Name of the Party                    | Contractual Income u/s. 194C | GST Payable @ 18% |
|---------|--------------------------------------|------------------------------|-------------------|
| 2019-20 | M/s. Modi Realty Mallapur LLP        | 46,700                       | 8,406             |
| 2020-21 | M/s. Modi Properties Private Limited | 69,999                       | 12,600            |
|         |                                      |                              | 21,006            |

19. In this regard, the auditee submits that it has already reported the transactions reflecting in its annual information statement (Form 26AS) u/s. 194C contractual income, in the GST returns of respective month and has paid the due tax liability.

20. For the F.Y. 2019-20

Hoarding rent invoices are issued to Modi Realty Mallapur LLP on which it has deducted TDS u/s. 194C. Details are provided below:

| Invoice Date | Invoice number | Taxable Value | CGST         | SGST         | TDS deducted by Modi Realty Mallapur LLP | Remarks                                                                                                                                                                                                         |
|--------------|----------------|---------------|--------------|--------------|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11-03-2020   | GHT/18/19-20   | 23,333        | 2,100        | 2,100        | 467                                      | This transaction is reflecting in the Annual Information Statement (26 AS). GST Invoice for the same is already reported and paid in GSTR 1 and GSTR 3B of the auditee for the month of March-2020              |
| 11-03-2020   | GHT/21/19-20   | 23,333        | 2,100        | 2,100        | 467                                      | This transaction is reflecting in the Annual Information Statement (26 AS). GST Invoice for the same is already reported and paid in GSTR 1 and GSTR 3B of the auditee for the month of March-2020              |
| 31-03-2020   | GHT/25/19-20   | 23,333        | 2,100        | 2,100        |                                          | This transaction is not reflecting in the Annual Information Statement (26 AS). However, GST Invoice for the same is already reported and paid in GSTR 1 and GSTR 3B of the auditee for the month of March-2020 |
|              | <b>Total</b>   | <b>69,999</b> | <b>6,300</b> | <b>6,300</b> | <b>933</b>                               |                                                                                                                                                                                                                 |

21. Invoices issued to Modi Realty Mallapur is attached as **Annexure 7**, GSTR 1 and GSTR 3B of March -2020 is attached as **Annexure 8**. Ledger of Modi Realty Mallapur LLP for F.Y. 19-20 is provided as **Annexure 9**.

22. A snapshot of GSTR 1 from the GST portal is provided.

|                         |                                             |                                             |
|-------------------------|---------------------------------------------|---------------------------------------------|
| GSTIN - 36ABLFM7631F1Z3 | Legal Name - MEHTA & MODI REALTY KOWKUR LLP | Trade Name - Mehta & Modi Realty Kowkur LLP |
| FY - 2019-20            | Return Period - March                       | Status - Filed                              |

4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices

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Recipient wise count Document wise details

Processed Records

36AAEFM1459R1ZP

MODI REALTY MALLAPUR LLP

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Records Per Page : 10 ▼

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| Invoice no.  | Invoice date | Total invoice value (₹) | Total taxable value (₹) | Integrated tax (₹) | Central tax (₹) | State/UT tax (₹) | Cess (₹) | Source | Actions                                                                                                                                                                 |
|--------------|--------------|-------------------------|-------------------------|--------------------|-----------------|------------------|----------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GHT/25/19-20 | 31/03/2020   | 27,533.00               | 23,333.00               | 0.00               | 2,099.97        | 2,099.97         | 0.00     |        |   |
| GHT/18/19-20 | 11/03/2020   | 27,533.00               | 23,333.00               | 0.00               | 2,099.97        | 2,099.97         | 0.00     |        |   |
| GHT/21/19-20 | 11/03/2020   | 27,533.00               | 23,333.00               | 0.00               | 2,099.97        | 2,099.97         | 0.00     |        |   |

### 23. For the F.Y. 2020-21

Hoarding rent invoices are issued to Modi Properties Private Limited in March-2020, for which they have deducted the TDS u/s. 194C at the time of payment in F.Y. 2020-21. They further reported this transaction in F.Y. 2020-21. Details are provided below:

| Invoice Date | Invoice number | Taxable Value | CGST  | SGST  | TDS deducted by Modi Properties Private Limited | Remarks                                                                                                                                                                                                          |
|--------------|----------------|---------------|-------|-------|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11-03-2020   | GHT/19/19-20   | 23,333        | 2,100 | 2,100 | 467                                             | This transaction is reflecting in the Annual Information Statement (26 AS) of F.Y. 20-21. GST Invoice for the same is already reported and paid in GSTR 1 and GSTR 3B of the auditee for the month of March-2020 |
| 11-03-2020   | GHT/20/19-20   | 23,333        | 2,100 | 2,100 | 467                                             | This transaction is reflecting in the Annual Information Statement (26 AS) of F.Y. 20-21. GST Invoice for the same is already reported and paid in GSTR 1 and GSTR 3B of the auditee for the month of March-2020 |
| 31-03-2020   | GHT/26/19-20   | 23,333        | 2,100 | 2,100 | 467                                             | This transaction is reflecting in the Annual Information Statement (26 AS) of F.Y. 20-21. GST Invoice for the same is already reported and paid in GSTR 1 and GSTR 3B of the auditee for the month of March-2020 |

|  |              |               |              |              |              |  |
|--|--------------|---------------|--------------|--------------|--------------|--|
|  | <b>Total</b> | <b>69,999</b> | <b>6,300</b> | <b>6,300</b> | <b>1,400</b> |  |
|--|--------------|---------------|--------------|--------------|--------------|--|

24. Invoices issued to Modi Properties Private Limited is attached as **Annexure 10**. Ledger of Modi Properties Private Limited for F.Y. 19-20 and F.Y. 2020-21 is provided as **Annexure 11**.

25. A snapshot of GSTR 1 from the GST portal is provided.

GSTIN - 36ABLFM7631F1Z3

FY - 2019-20

Legal Name - MEHTA & MODI REALTY KOWKUR LLP

Return Period - March

Trade Name - Mehta & Modi Realty Kowkur LLP

Status - Filed

4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices

HELP

Recipient wise count

Document wise details

Processed Records

36AABCM4761E1ZM

MODI PROPERTIES PRIVATE LIMITED

Display/Hide Columns:

Records Per Page :

10

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| Invoice no.  | Invoice date | Total invoice value (₹) | Total taxable value (₹) | Integrated tax (₹) | Central tax (₹) | State/UT tax (₹) | Cess (₹) | Source | Actions                           |
|--------------|--------------|-------------------------|-------------------------|--------------------|-----------------|------------------|----------|--------|-----------------------------------|
| GHT/19/19-20 | 11/03/2020   | 27,533.00               | 23,333.00               | 0.00               | 2,099.97        | 2,099.97         | 0.00     |        | <div><div></div><div></div></div> |
| GHT/20/19-20 | 11/03/2020   | 27,533.00               | 23,333.00               | 0.00               | 2,099.97        | 2,099.97         | 0.00     |        | <div><div></div><div></div></div> |
| GHT/26/19-20 | 31/03/2020   | 27,533.00               | 23,333.00               | 0.00               | 2,099.97        | 2,099.97         | 0.00     |        | <div><div></div><div></div></div> |

26. In lieu of above submissions it is requested to drop any further proceedings in this regards.

**In Re: Para 6**

**Non-payment of GST on the construction services provided to land owner share of flats**

27. In the said para the audit authority has proposed a tax liability of Rs 85,59,984/- on account of construction services provided to the land owner in a Joint development agreement.

28. In this regard, the auditee submits that the GST liability on construction services provided to landowner arises on issuance of completion certificate, the auditee has not received occupancy certificate until F.Y. 2022-23 and is therefore, not liable to tax.

**In Re: Para 7**

**Non payment of Late fee for delayed filing of GSTR-1:**

29. In the said para the audit authority has proposed a late fees demand of Rs 15,100 /- (CGST-Rs 7,550/-; SGST Rs 7,550 /-) for delay in filing of GSTR 1 return across different tax periods during F.Y. 2019-20 to F.Y. 22-23.

30. The auditee has promptly made such payment vide DRC-03 with ARN: AD360525000545B dated: 02-05-2025. Details of DRC-03 is attached as **Annexure 12**. The auditee requests to drop any penal proceedings in this matter.

**In Re: Para 8**

**Non payment of late fee and interest for delayed filing of GSTR-3B Returns:**

31. In the said para the audit authority has proposed a late fees demand of Rs 3,050 /- (CGST-Rs. 1,525/-; SGST-Rs. 1,525 /-) for delay in filing of GSTR 3B return across different tax periods during F.Y. 2019-20 to F.Y. 22-23.

32. The said para also proposed an interest demand of Rs 7,932/- payable on the cash part of the GST in terms of Section for delay in filing of GSTR 3B return across different tax periods during F.Y. 2019-20 to F.Y. 22-23.

33. In this regard, the auditee submits that the GST portal auto calculates late fees and interest on delay in filing of GSTR 3B.

34. The late fees and interest liability proposed by the audit authority is largely incorrect since it has not factored in due date extensions provided by the ministry of finance during the COVID period.

35. Without prejudice to the above the auditee has made the late fee payment along with interest in Form GST DRC-03 vide ARN: AD360525000749Z dated: 02-05-2025. Such DRC-03 is attached as **Annexure 13**. It is therefore, requested to drop any further proceedings in this regard.

**In Re: Para 9**

**Non payment of GST under RCM for purchases from unregistered suppliers.**

36. In the said para the audit authority has proposed a tax demand of Rs 3,32,751/- for the F.Y. 2020-21, in terms of Notification 03/2019 dt.29.03.2019, where in the auditee is required to purchase 80% from registered persons.

37. *"The promoter shall maintain project wise account of inward supplies from registered and unregistered supplier and calculate tax payments on the shortfall at the end of the financial year and shall submit the same in the prescribed form electronically on the common portal by end of the quarter following the financial year. The tax liability on the shortfall of inward supplies from unregistered person so determined shall be added to his output tax liability in the month not later than the month of June following the end of the financial year."*

38. The audit authority has pointed out that GST is payable on the below:

| Nature of expense                           | Amount    | GST      |
|---------------------------------------------|-----------|----------|
| Construction Materials-Unregistered Dealers | 1,36,962  | 24,653   |
| Labour Services Unregistered                | 17,11,656 | 3,08,098 |
| Total                                       | 18,48,618 | 3,32,751 |

39. In this regard, auditee submits that it has maintained account of inward supplies from registered and unregistered supplier ledger wise in their accounts and has complied with the 80% criteria for purchases from registered dealers. It is apparent from the information submitted to the audit authority. The details of the same are provided hereunder:

| Construction Expenses during the year              | Amount                |
|----------------------------------------------------|-----------------------|
| Construction Material-Registered Dealers           | 83,45,124.77          |
| Construction Materials-Composition Bills           | 2,82,592.00           |
| <b>Construction Materials-Unregistered Dealers</b> | <b>1,36,962.00</b>    |
| Department Work                                    | 4,12,333.00           |
| Equipment Usage Charges                            | 3,84,766.00           |
| Job Work Charges                                   | 5,71,484.00           |
| Labour Services Registered                         | 1,95,66,294.60        |
| <b>Labour Services Unregistered</b>                | <b>17,11,656.00</b>   |
| Other Expenses                                     | 1,12,37,576.24        |
| <b>Total</b>                                       | <b>4,26,48,788.61</b> |

40. Based on the above, the total construction expenditure as per the profit and loss account for FY 2020-21 is Rs. 4,26,48,788. However, a portion of this expenditure needs to be excluded before applying the 80% expense threshold from registered dealers, as certain transactions are either outside the scope of GST or exempt under the GST Act. Details of the same are provided below:

|                                                                                             |           |                    |             |
|---------------------------------------------------------------------------------------------|-----------|--------------------|-------------|
| <b>Total Construction Expenditure</b>                                                       |           | <b>4,26,48,789</b> | <b>Note</b> |
| Less: Expenditures which are not liable to GST accounted in other expenses ledger           |           |                    |             |
| FEXP-Interest on Secured Loans                                                              | 2,21,501  |                    | Note 1      |
| FEXP-Interest on Unsecured Loans                                                            | 5,61,170  |                    |             |
| OE-Electricity Supply                                                                       | 1,99,194  |                    | Note 2      |
| OE-Salaries-Construction Division                                                           | 14,88,405 |                    | Note 3      |
| OE-Ineligible ITC                                                                           | 59,11,953 |                    | Note 4      |
|                                                                                             |           | (83,82,223)        |             |
|                                                                                             |           |                    |             |
| <b>Expenditure to be considered for Verification 80% compliance from registered dealers</b> |           | <b>3,42,66,565</b> |             |

41. **Note 1:** Interest is not subject to GST, As per the entry no. 27 of Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017 services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount (other than interest involved in credit card services) are exempt.

42. **Note 2:** As per the notification 03/2019-Central Tax Rate dated 29-03-2019 –( *“Provided also that eighty percent of value of input and input services, [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), **electricity**, high speed diesel, motor spirit, natural gas], used in supplying the service shall be received from registered supplier only;”* ). Electricity is excluded from supply from registered dealers, hence the same is reduced from the construction expense

43. **Note 3:** Salaries to employees of construction division, As per provisions of Schedule III of the CGST Act, 2017 transactions between employer and employee, arising out of an employment agreement are not subject to GST.

44. **Note 4:** Ineligible ITC of Rs. 59,11,953 represents GST charges on invoices from registered dealers that are not eligible for input tax credit and are expensed out. This amount is not relevant for determining the 80% threshold of supplies from registered dealers, as it merely pertains to the GST component of those supplies.

45. Therefore, the construction expenditure to be evaluated against the 80% criterion for supplies from registered dealers is

| Particulars                                            | Amount      |
|--------------------------------------------------------|-------------|
| Expenditure for 80% Registered Dealer Compliance Check | 3,42,66,565 |
| 80% of the above expenditure                           | 2,74,13,252 |

46. To meet the 80% threshold, the auditee should have incurred expenses of at least Rs. 2,74,13,252 from registered suppliers. Below are the details of expenses from: Registered Dealers, Unregistered Dealers (URD), Supplies under Reverse Charge Mechanism (RCM):

| Construction Expenses during the year       | Amount      | Registered Dealers | URD       | Supplies on which GST is Compiled under RCM |
|---------------------------------------------|-------------|--------------------|-----------|---------------------------------------------|
| Construction Material-Registered Dealers    | 83,45,125   | 83,15,715          | 29,410    | -                                           |
| Construction Materials-Composition Bills    | 2,82,592    | 2,82,592           | -         | -                                           |
| Construction Materials-Unregistered Dealers | 1,36,962    | 5,110              | 1,31,852  | -                                           |
| Department Work                             | 4,12,333    | -                  | 4,12,333  | -                                           |
| Equipment Usage Charges                     | 3,84,766    | -                  | 3,84,766  | -                                           |
| Job Work Charges                            | 5,71,484    | -                  | 5,71,484  | -                                           |
| Labour Services Registered                  | 1,95,66,295 | 1,94,82,095        | 84,200    | -                                           |
| Labour Services Unregistered                | 17,11,656   | -                  | 17,11,656 | -                                           |
| Other Expenses                              | 28,55,353   | 7,17,404           | 16,21,622 | 5,16,325                                    |
| Total                                       | 3,42,66,565 | 2,88,02,915        | 49,47,323 | 5,16,325                                    |
| Percentage                                  | 100%        | 84%                | 14%       | 2%                                          |

47. From the table above it can be established that purchases from registered dealers is greater than 80% of the total construction expenditure and therefore, expenditure

from unregistered dealers should not be subject to GST. Line item wise details of above expenditure is provided in **Annexure 14**.

48. An alternative method to verify the 80% threshold from registered dealers is to analyze the auditee's GSTR-2A/2B data. The following table provides the relevant details:

| Particulars                                            | Amount        | Amount             |
|--------------------------------------------------------|---------------|--------------------|
| Expenditure for 80% Registered Dealer Compliance Check |               | 3,42,66,565        |
| <b>80% of the above expenditure</b>                    |               | <b>2,74,13,252</b> |
|                                                        |               |                    |
| Taxable value of inward supplies as per GSTR 2A        |               |                    |
| B2B                                                    | 3,22,95,289   |                    |
| Less: CDNR                                             | -<br>2,35,195 |                    |
| <b>Taxable value of inward supplies as per GSTR 2A</b> |               | <b>3,20,60,094</b> |

49. From the table above it can be clearly established that the inward supplies from registered dealers is greater than the 80% threshold. GSTR 2A is attached as **Annexure 15**

50. In lieu of above submission, it is humbly requested to drop all the proceedings in this regard.

# Form GSTR-3B

[See rule 61(5)]

|        |         |
|--------|---------|
| Year   | 2020-21 |
| Period | July    |

|                                        |                                |
|----------------------------------------|--------------------------------|
| 1. GSTIN                               | 36ABLFM7631F1Z3                |
| 2. Legal name of the registered person | MEHTA & MODI REALTY KOWKUR LLP |

## 3.1 Tax on outward and reverse charge inward supplies

| 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) | 353333.00           | 0.00           | 132500.00   | 132500.00    | 0.00 |
| (b) Outward taxable supplies (zero rated)                                    | 0.00                | 0.00           | -           | -            | 0.00 |
| (c) Other outward supplies (Nil rated, exempted)                             | 0.00                | -              | -           | -            | -    |
| (d) Inward supplies (liable to reverse charge)                               | 0.00                | 0.00           | 0.00        | 0.00         | 0.00 |
| (e) Non-GST outward supplies                                                 | 1766667.00          | -              | -           | -            | -    |

## 3.2 Inter-state supplies

| 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               | 0.00           | 0.00        | 0.00         | 0.00 |
| (B) ITC Reversed                | 0.00           | 0.00        | 0.00         | 0.00 |
| (C) Net ITC Available (A) – (B) | 0.00           | 0.00        | 0.00         | 0.00 |
| (D) Ineligible ITC              | 0.00           | 56317.00    | 56317.00     | 0.00 |

#### 5. Exempt, nil 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                 | 0.00                 |
| 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        | 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                | 0.00              | 0.00                 | 0.00        | 0.00         | -    | 0.00                  | 0.00                  | -                     |
| Central Tax                   | 132500.00         | 0.00                 | 0.00        | -            | -    | 132500.00             | 0.00                  | 0.00                  |
| State/UT Tax                  | 132500.00         | 0.00                 | -           | 0.00         | -    | 132500.00             | 0.00                  | 0.00                  |
| Cess                          | 0.00              | -                    | -           | -            | 0.00 | 0.00                  | 0.00                  | -                     |
| (B) Reverse charge            |                   |                      |             |              |      |                       |                       |                       |
| Integrated Tax                | 0.00              | -                    | -           | -            | -    | 0.00                  | -                     | -                     |
| Central Tax                   | 0.00              | -                    | -           | -            | -    | 0.00                  | -                     | -                     |
| State/UT Tax                  | 0.00              | -                    | -           | -            | -    | 0.00                  | -                     | -                     |
| Cess                          | 0.00              | -                    | -           | -            | -    | 0.00                  | -                     | -                     |

## 6.2. TDS/TCS Credit

| Details | Integrated tax (₹) | Central tax (₹) | State/UT tax (₹) |
|---------|--------------------|-----------------|------------------|
| TDS     | 0                  | 0               | 0                |
| TCS     | 0                  | 0               | 0                |

# Form GSTR-9

[See rule 80]

## Annual Return

|                                           |                                |
|-------------------------------------------|--------------------------------|
| 1. Financial Year                         | 2020-21                        |
| 2. GSTIN                                  | 36ABLFM7631F1Z3                |
| 3(a). Legal name of the registered person | MEHTA & MODI REALTY KOWKUR LLP |
| 3(b). Trade name, if any                  | MEHTA & MODI REALTY KOWKUR LLP |
| 3(c). ARN                                 | AA3603217981834                |
| 3(d). Date of Filing                      | 24-02-2022                     |

| Pt. II | Details of Outward and inward supplies made during the financial year                                    |                  |                             |                       |                   |         |
|--------|----------------------------------------------------------------------------------------------------------|------------------|-----------------------------|-----------------------|-------------------|---------|
| Sr.No  | Nature of Supplies                                                                                       | Taxable Value(₹) | (Amount in ₹ in all tables) |                       |                   |         |
|        |                                                                                                          |                  | Central Tax(₹)              | State Tax / UT Tax(₹) | Integrated Tax(₹) | Cess(₹) |
|        | 1                                                                                                        | 2                | 3                           | 4                     | 5                 | 6       |
| 4      | Details of advances, inward and outward supplies made during the financial year on which tax is payable  |                  |                             |                       |                   |         |
| A      | Supplies made to un-registered persons (B2C)                                                             | 2,14,20,664.00   | 8,03,274.94                 | 8,03,274.94           | 0.00              | 0.00    |
| B      | Supplies made to registered persons (B2B)                                                                | 0.00             | 0.00                        | 0.00                  | 0.00              | 0.00    |
| C      | Zero rated supply (Export) on payment of tax (Except supplies to SEZs)                                   | 0.00             |                             |                       | 0.00              | 0.00    |
| D      | Supplies to SEZs on payment of tax                                                                       | 0.00             |                             |                       | 0.00              | 0.00    |
| E      | Deemed Exports                                                                                           | 0.00             | 0.00                        | 0.00                  | 0.00              | 0.00    |
| F      | Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above) | 0.00             | 0.00                        | 0.00                  | 0.00              | 0.00    |
| G      | Inward supplies on which tax is to be paid on the reverse                                                | 5,15,875.00      | 46,470.46                   | 46,470.46             | 0.00              | 0.00    |

|   |                                                                                  |                |             |             |      |      |
|---|----------------------------------------------------------------------------------|----------------|-------------|-------------|------|------|
|   | charge basis                                                                     |                |             |             |      |      |
| H | Sub-total (A to G above)                                                         | 2,19,36,539.00 | 8,49,745.40 | 8,49,745.40 | 0.00 | 0.00 |
| I | Credit notes issued in respect of transactions specified in (B) to (E) above (-) | 0.00           | 0.00        | 0.00        | 0.00 | 0.00 |
| J | Debit notes issued in respect of transactions specified in (B) to (E) above (+)  | 0.00           | 0.00        | 0.00        | 0.00 | 0.00 |
| K | Supplies / tax declared through Amendments (+)                                   | 0.00           | 0.00        | 0.00        | 0.00 | 0.00 |
| L | Supplies / tax reduced through Amendments (-)                                    | 0.00           | 0.00        | 0.00        | 0.00 | 0.00 |
| M | Sub total (I to L above)                                                         | 0.00           | 0.00        | 0.00        | 0.00 | 0.00 |
| N | Supplies and advances on which tax is to be paid (H + M) above                   | 2,19,36,539.00 | 8,49,745.40 | 8,49,745.40 | 0.00 | 0.00 |

| Pt. II | Details of Outward and inward supplies made during the financial year                  |                  |                             |                       |                   |         |
|--------|----------------------------------------------------------------------------------------|------------------|-----------------------------|-----------------------|-------------------|---------|
| Sr.No  | Nature of Supplies                                                                     | Taxable Value(₹) | (Amount in ₹ in all tables) |                       |                   |         |
|        |                                                                                        |                  | Central Tax(₹)              | State Tax / UT Tax(₹) | Integrated Tax(₹) | Cess(₹) |
|        | 1                                                                                      | 2                | 3                           | 4                     | 5                 | 6       |
| 5      | Details of Outward supplies made during the financial year on which tax is not payable |                  |                             |                       |                   |         |
| A      | Zero rated supply (Export) without payment of tax                                      | 0.00             |                             |                       |                   |         |
| B      | Supply to SEZs without payment of tax                                                  | 0.00             |                             |                       |                   |         |
| C      | Supplies on which tax is to be paid by the recipient on reverse charge                 | 0.00             |                             |                       |                   |         |
| D      | Exempted                                                                               | 1,44,525.00      |                             |                       |                   |         |
| E      | Nil Rated                                                                              | 0.00             |                             |                       |                   |         |
| F      | Non-GST supply (includes 'no supply')                                                  | 1,07,10,336.00   |                             |                       |                   |         |
| G      | Sub total (A to F above)                                                               | 1,08,54,861.00   |                             |                       |                   |         |
| H      | Credit Notes issued in respect of transactions specified                               | 0.00             |                             |                       |                   |         |

|   |                                                                             |                |             |             |      |      |
|---|-----------------------------------------------------------------------------|----------------|-------------|-------------|------|------|
|   | in A to F above (-)                                                         |                |             |             |      |      |
| I | Debit Notes issued in respect of transactions specified in A to F above (+) | 0.00           |             |             |      |      |
| J | Supplies declared through Amendments (+)                                    | 0.00           |             |             |      |      |
| K | Supplies reduced through Amendments (-)                                     | 0.00           |             |             |      |      |
| L | Sub-Total (H to K above)                                                    | 0.00           |             |             |      |      |
| M | Turnover on which tax is not to be paid (G + L above)                       | 1,08,54,861.00 |             |             |      |      |
| N | Total Turnover (including advances) (4N + 5M - 4G above)                    | 3,22,75,525.00 | 8,03,274.94 | 8,03,274.94 | 0.00 | 0.00 |

| Pt. III | Details of ITC for the financial year                                                                                      |                |                |                       |                   |         |
|---------|----------------------------------------------------------------------------------------------------------------------------|----------------|----------------|-----------------------|-------------------|---------|
| Sr.No   | Description                                                                                                                | Type           | Central Tax(₹) | State Tax / UT Tax(₹) | Integrated Tax(₹) | Cess(₹) |
|         | 1                                                                                                                          | 2              | 3              | 4                     | 5                 | 6       |
| 6       | Details of ITC availed during the financial year                                                                           |                |                |                       |                   |         |
| A       | Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)                      |                | 0.00           | 0.00                  | 0.00              | 0.00    |
| B       | Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) | Inputs         | 0.00           | 0.00                  | 0.00              | 0.00    |
|         |                                                                                                                            | Capital Goods  | 0.00           | 0.00                  | 0.00              | 0.00    |
|         |                                                                                                                            | Input Services | 0.00           | 0.00                  | 0.00              | 0.00    |

|   |                                                                                                                                     |                |      |      |      |      |
|---|-------------------------------------------------------------------------------------------------------------------------------------|----------------|------|------|------|------|
| C | Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed | Inputs         | 0.00 | 0.00 | 0.00 | 0.00 |
|   |                                                                                                                                     | Capital Goods  | 0.00 | 0.00 | 0.00 | 0.00 |
|   |                                                                                                                                     | Input Services | 0.00 | 0.00 | 0.00 | 0.00 |
| D | Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed | Inputs         | 0.00 | 0.00 | 0.00 | 0.00 |
|   |                                                                                                                                     | Capital Goods  | 0.00 | 0.00 | 0.00 | 0.00 |
|   |                                                                                                                                     | Input Services | 0.00 | 0.00 | 0.00 | 0.00 |
| E | Import of goods (including supplies from SEZs)                                                                                      | Inputs         |      |      | 0.00 | 0.00 |
|   |                                                                                                                                     | Capital Goods  |      |      | 0.00 | 0.00 |
| F | Import of services (excluding inward supplies from SEZs)                                                                            |                |      |      | 0.00 | 0.00 |
| G | Input Tax credit received from ISD                                                                                                  |                | 0.00 | 0.00 | 0.00 | 0.00 |
| H | Amount of ITC reclaimed (other than B above) under the provisions of the Act                                                        |                | 0.00 | 0.00 | 0.00 | 0.00 |
| I | Sub-total (B to H above)                                                                                                            |                | 0.00 | 0.00 | 0.00 | 0.00 |
| J | Difference (I - A above)                                                                                                            |                | 0.00 | 0.00 | 0.00 | 0.00 |
| K | Transition Credit through TRAN-1 (including revisions if any)                                                                       |                | 0.00 | 0.00 |      |      |
| L | Transition Credit through TRAN-2                                                                                                    |                | 0.00 | 0.00 |      |      |
| M | Any other ITC availed but not specified above                                                                                       |                | 0.00 | 0.00 | 0.00 | 0.00 |
| N | Sub-total (K to M above)                                                                                                            |                | 0.00 | 0.00 | 0.00 | 0.00 |
| O | Total ITC availed (I + N above)                                                                                                     |                | 0.00 | 0.00 | 0.00 | 0.00 |

| Pt. III | Details of ITC for the financial year                             |                |                       |                   |         |
|---------|-------------------------------------------------------------------|----------------|-----------------------|-------------------|---------|
| Sr.No   | Description                                                       | Central Tax(₹) | State Tax / UT Tax(₹) | Integrated Tax(₹) | Cess(₹) |
|         | 1                                                                 | 2              | 3                     | 4                 | 5       |
| 7       | Details of ITC Reversed and Ineligible ITC for the financial year |                |                       |                   |         |
| A       | As per Rule 37                                                    | 0.00           | 0.00                  | 0.00              | 0.00    |
| B       | As per Rule 39                                                    | 0.00           | 0.00                  | 0.00              | 0.00    |
| C       | As per Rule 42                                                    | 0.00           | 0.00                  | 0.00              | 0.00    |
| D       | As per Rule 43                                                    | 0.00           | 0.00                  | 0.00              | 0.00    |
| E       | As per section 17(5)                                              | 0.00           | 0.00                  | 0.00              | 0.00    |
| F       | Reversal of TRAN-1 credit                                         | 0.00           | 0.00                  |                   |         |
| G       | Reversal of TRAN-2 credit                                         | 0.00           | 0.00                  |                   |         |
| H1      | Other reversals (pl. specify)                                     | 0.00           | 0.00                  | 0.00              | 0.00    |
| I       | Total ITC Reversed (Sum of A to H above)                          | 0.00           | 0.00                  | 0.00              | 0.00    |
| J       | Net ITC Available for Utilization (60 - 7I)                       | 0.00           | 0.00                  | 0.00              | 0.00    |

| Pt. III | Details of ITC for the financial year                                                                                                                                                                                              |                |                       |                   |         |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------|-------------------|---------|
| Sr.No   | Details                                                                                                                                                                                                                            | Central Tax(₹) | State Tax / UT Tax(₹) | Integrated Tax(₹) | Cess(₹) |
|         | 1                                                                                                                                                                                                                                  | 2              | 3                     | 4                 | 5       |
| 8       | Other ITC related information                                                                                                                                                                                                      |                |                       |                   |         |
| A       | ITC as per GSTR-2A (Table 3 & 5 thereof)                                                                                                                                                                                           | 29,00,945.53   | 29,00,945.53          | 20,797.00         | 0.00    |
| B       | ITC as per sum total of 6(B) and 6(H) above                                                                                                                                                                                        | 0.00           | 0.00                  | 0.00              | 0.00    |
| C       | ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year upto specified period. | 0.00           | 0.00                  | 0.00              | 0.00    |
| D       | Difference [A-(B+C)]                                                                                                                                                                                                               | 29,00,945.53   | 29,00,945.53          | 20,797.00         | 0.00    |

|   |                                                               |      |      |      |      |
|---|---------------------------------------------------------------|------|------|------|------|
| E | ITC available but not availed                                 | 0.00 | 0.00 | 0.00 | 0.00 |
| F | ITC available but ineligible                                  | 0.00 | 0.00 | 0.00 | 0.00 |
| G | IGST paid on import of goods (including supplies from SEZ)    | 0.00 | 0.00 | 0.00 | 0.00 |
| H | IGST credit availed on import of goods (as per 6(E) above)    | 0.00 | 0.00 | 0.00 | 0.00 |
| I | Difference (G-H)                                              | 0.00 | 0.00 | 0.00 | 0.00 |
| J | ITC available but not availed on import of goods (Equal to I) | 0.00 | 0.00 | 0.00 | 0.00 |
| K | Total ITC to be lapsed in current financial year (E + F + J)  | 0.00 | 0.00 | 0.00 | 0.00 |

| Pt. IV | Details of tax paid as declared in returns filed during the financial year |                 |                       |                      |                    |                |      |
|--------|----------------------------------------------------------------------------|-----------------|-----------------------|----------------------|--------------------|----------------|------|
| 9      | Description                                                                | Tax Payable (₹) | Paid Through Cash (₹) | Paid Through ITC (₹) |                    |                |      |
|        |                                                                            |                 |                       | Central Tax          | State Tax / UT Tax | Integrated Tax | Cess |
|        | 1                                                                          | 2               | 3                     | 4                    | 5                  | 6              | 7    |
| A      | Integrated Tax                                                             | 0.00            | 0.00                  | 0.00                 | 0.00               | 0.00           |      |
| B      | Central Tax                                                                | 8,49,745.00     | 8,49,745.00           | 0.00                 |                    | 0.00           |      |
| C      | State/UT Tax                                                               | 8,49,745.00     | 8,49,745.00           |                      | 0.00               | 0.00           |      |
| D      | Cess                                                                       | 0.00            | 0.00                  |                      |                    |                | 0.00 |
| E      | Interest                                                                   | 66.00           | 66.00                 |                      |                    |                |      |
| F      | Late Fees                                                                  | 1,000.00        | 1,000.00              |                      |                    |                |      |
| G      | Penalty                                                                    | 0.00            | 0.00                  |                      |                    |                |      |
| H      | Other                                                                      | 0.00            | 0.00                  |                      |                    |                |      |

| Pt. V  | Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period |                  |                |                       |                   |         |
|--------|---------------------------------------------------------------------------------------------------------------------------------|------------------|----------------|-----------------------|-------------------|---------|
| Sr.No. | Description                                                                                                                     | Taxable Value(₹) | Central Tax(₹) | State Tax / UT Tax(₹) | Integrated Tax(₹) | Cess(₹) |
|        | 1                                                                                                                               | 2                | 3              | 4                     | 5                 | 6       |
| 10     | Supplies / tax declared through Amendments (+) (net                                                                             | 0.00             | 0.00           | 0.00                  | 0.00              | 0.00    |

|    |                                                                     |                |             |             |      |      |
|----|---------------------------------------------------------------------|----------------|-------------|-------------|------|------|
|    | of debit notes)                                                     |                |             |             |      |      |
| 11 | Supplies / tax reduced through Amendments (-) (net of credit notes) | 0.00           | 0.00        | 0.00        | 0.00 | 0.00 |
| 12 | Reversal of ITC availed during previous financial year              |                | 0.00        | 0.00        | 0.00 | 0.00 |
| 13 | ITC availed for the previous financial year                         |                | 0.00        | 0.00        | 0.00 | 0.00 |
|    | Total turnover(5N + 10 - 11)                                        | 3,22,75,525.00 | 8,03,274.94 | 8,03,274.94 | 0.00 | 0.00 |

|               |                                                                                                                                        |                    |  |                 |  |  |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------|--------------------|--|-----------------|--|--|
| <b>Pt. V</b>  | <b>Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period</b> |                    |  |                 |  |  |
| <b>14</b>     | <b>Differential tax paid on account of declaration in 10 &amp; 11 above</b>                                                            |                    |  |                 |  |  |
| <b>Sr.No.</b> | <b>Description</b>                                                                                                                     | <b>Payable (₹)</b> |  | <b>Paid (₹)</b> |  |  |
|               | <b>1</b>                                                                                                                               | <b>2</b>           |  | <b>3</b>        |  |  |
| A             | Integrated Tax                                                                                                                         | 0.00               |  | 0.00            |  |  |
| B             | Central Tax                                                                                                                            | 0.00               |  | 0.00            |  |  |
| C             | State/UT Tax                                                                                                                           | 0.00               |  | 0.00            |  |  |
| D             | Cess                                                                                                                                   | 0.00               |  | 0.00            |  |  |
| E             | Interest                                                                                                                               | 0.00               |  | 0.00            |  |  |

|               |                                           |                        |                               |                          |                |                    |                    |                             |
|---------------|-------------------------------------------|------------------------|-------------------------------|--------------------------|----------------|--------------------|--------------------|-----------------------------|
| <b>Pt. VI</b> | <b>Other Information</b>                  |                        |                               |                          |                |                    |                    |                             |
| <b>15</b>     | <b>Particulars of Demands and Refunds</b> |                        |                               |                          |                |                    |                    |                             |
| <b>Sr.No.</b> | <b>Details</b>                            | <b>Central Tax (₹)</b> | <b>State Tax / UT Tax (₹)</b> | <b>Integrated Tax(₹)</b> | <b>Cess(₹)</b> | <b>Interest(₹)</b> | <b>Penalty (₹)</b> | <b>Late Fee / Others(₹)</b> |
|               | <b>1</b>                                  | <b>2</b>               | <b>3</b>                      | <b>4</b>                 | <b>5</b>       | <b>6</b>           | <b>7</b>           | <b>8</b>                    |
| A             | Total Refund claimed                      | 0.00                   | 0.00                          | 0.00                     | 0.00           |                    |                    |                             |
| B             | Total Refund sanctioned                   | 0.00                   | 0.00                          | 0.00                     | 0.00           |                    |                    |                             |
| C             | Total Refund Rejected                     | 0.00                   | 0.00                          | 0.00                     | 0.00           |                    |                    |                             |
| D             | Total Refund Pending                      | 0.00                   | 0.00                          | 0.00                     | 0.00           |                    |                    |                             |

|   |                                        |      |      |      |      |      |      |      |
|---|----------------------------------------|------|------|------|------|------|------|------|
| E | Total demand of taxes                  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| F | Total taxes paid in respect of E above | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| G | Total demands pending out of E above   | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| 16     | Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis |                   |                 |                        |                   |         |
|--------|-------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------|------------------------|-------------------|---------|
| Sr.No. | Details                                                                                                                       | Taxable Value (₹) | Central Tax (₹) | State Tax / UT Tax (₹) | Integrated Tax(₹) | Cess(₹) |
|        | 1                                                                                                                             | 2                 | 3               | 4                      | 5                 | 6       |
| A      | Supplies received from Composition taxpayers                                                                                  | 0.00              |                 |                        |                   |         |
| B      | Deemed supply under section 143                                                                                               | 0.00              | 0.00            | 0.00                   | 0.00              | 0.00    |
| C      | Goods sent on approval basis but not returned                                                                                 | 0.00              | 0.00            | 0.00                   | 0.00              | 0.00    |

17. HSN Wise Summary of outward supplies.

18. HSN Wise Summary of inward supplies.

To view the details uploaded for Table 17 & 18, download GSTR 9 in Excel/Json format.

| 19     | Late fee payable and paid |            |         |
|--------|---------------------------|------------|---------|
| Sr.No. | Description               | Payable(₹) | Paid(₹) |
|        | 1                         | 2          | 3       |
| A      | Central tax               | 0.00       | 0.00    |
| B      | State Tax                 | 0.00       | 0.00    |

Verification:

I 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 there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Date: 24-02-2022

**Name of Authorized Signatory**

Soham Modi

**Designation / Status**

Designated Partner

DECLARATION

## Invoice-cum-Bill of Supply

|                                                                                                                                                                                                    |                              |                       |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------|--|
| <b>Mehta &amp; Modi Realty Kowkur LLP (22-23)</b><br>MG Road, Ranigunj<br>Secunderabad<br>GSTIN/UIN: 36ABLFM7631F1Z3<br>State Name : Telangana, Code : 36                                          | Credit Note No.              | Dated                 |  |
|                                                                                                                                                                                                    | <b>CN/10001</b>              | <b>30-Nov-22</b>      |  |
|                                                                                                                                                                                                    |                              | Mode/Terms of Payment |  |
|                                                                                                                                                                                                    | Original Invoice No. & Date. | Other References      |  |
| Consignee (Ship to)<br><b>CUST-Flat No.B-308 Mrs.Madhukara Veni/Mr.K.Srinivas</b><br>20-108,Dayanand Nagar,Near Canara Bank Area,Malkajgiri,Hyderabad-500047.<br>State Name : Telangana, Code : 36 | Buyer's Order No.            | Dated                 |  |
|                                                                                                                                                                                                    | Dispatch Doc No.             |                       |  |
|                                                                                                                                                                                                    | Dispatched through           | Destination           |  |
|                                                                                                                                                                                                    | Terms of Delivery            |                       |  |
| Buyer (Bill to)<br><b>CUST-Flat No.B-308 Mrs.Madhukara Veni/Mr.K.Srinivas</b><br>20-108,Dayanand Nagar,Near Canara Bank Area,Malkajgiri,Hyderabad-500047.<br>State Name : Telangana, Code : 36     |                              |                       |  |

  

| SI No.       | Particulars                           | HSN/SAC | Quantity | Rate        | per      | Amount                |
|--------------|---------------------------------------|---------|----------|-------------|----------|-----------------------|
| 1            | <b>REVENUE-From Unit Sales GST</b>    | 995411  |          |             |          | <b>8,28,000.00</b>    |
| 2            | <b>REVENUE-From Unit Sales Exempt</b> | 995411  |          |             |          | <b>4,14,000.00</b>    |
|              | <b>Output CGST 3.75%</b>              |         |          | <b>3.75</b> | <b>%</b> | <b>31,050.00</b>      |
|              | <b>Output SGST 3.75%</b>              |         |          | <b>3.75</b> | <b>%</b> | <b>31,050.00</b>      |
| <b>Total</b> |                                       |         |          |             |          | <b>₹ 13,04,100.00</b> |

Amount Chargeable (in words) E. & O.E  
**Indian Rupees Thirteen Lakh Four Thousand One Hundred Only**

| HSN/SAC      | Taxable Value       | CGST  |                  | SGST/UTGST |                  | Total Tax Amount |
|--------------|---------------------|-------|------------------|------------|------------------|------------------|
|              |                     | Rate  | Amount           | Rate       | Amount           |                  |
| 995411       | 8,28,000.00         | 3.75% | 31,050.00        | 3.75%      | 31,050.00        | 62,100.00        |
| 995411       | 4,14,000.00         | 0%    |                  | 0%         |                  |                  |
| <b>Total</b> | <b>12,42,000.00</b> |       | <b>31,050.00</b> |            | <b>31,050.00</b> | <b>62,100.00</b> |

Tax Amount (in words) : **Indian Rupees Sixty Two Thousand One Hundred Only**

for Mehta & Modi Realty Kowkur LLP (22-23)  
  
 Authorised Signatory

This is a Computer Generated Document

# Mehta & Modi Realty Kowkur LLP

MG Road, Ranigunj

Secunderabad

## CUST-Flat No.B-308 Mrs.Madhukara Veni/Mr.K.Srinivas

Ledger Account

20-108,Dayanand Nagar,Near Canara Bank Area,Malkajgiri,Hyderabad-500047.

1-Apr-21 to 31-Mar-22

Page 1

| Date      | Particulars                                                                                                                                                                                                                                   | Vch Type       | Vch No.   | Debit              | Credit       |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------|--------------------|--------------|
| 1-Apr-21  | To <b>Opening Balance</b>                                                                                                                                                                                                                     |                |           | <b>5,56,750.00</b> |              |
| 17-Jun-21 | By BANK-Indusind Collection 250001092006<br>Cheque/DD 836082 17-6-2021 9,00,000.00 Dr<br><i>Being chq.836082 dt.17-6-21<br/>received from mrs.s meenakshi &amp;<br/>mr.k srinivas flat no.B-308 receipt<br/>no.103075.</i>                    | <b>Receipt</b> | REC/10034 |                    | 9,00,000.00  |
|           | By BANK-Indusind Collection 250001092006<br>Cheque/DD 836084 17-6-2021 5,06,000.00 Dr<br><i>Being chq.836084 dt.17-6-21<br/>received from mrs.s meenakshi &amp;<br/>mr.k srinivas flat no.B-308 receipt<br/>no.103076.</i>                    | <b>Receipt</b> | REC/10035 |                    | 5,06,000.00  |
| 30-Jun-21 | To <b>(as per details)</b><br>REVENUE-From Unit Sales GST 4,15,334.00 Cr<br>REVENUE-From Unit Sales Exempt 2,07,666.00 Cr<br>Output CGST 3.75% 15,575.03 Cr<br>Output SGST 3.75% 15,575.03 Cr<br><i>Being gst sales for 3ed installment.</i>  | <b>Sales</b>   | SAL/10003 | 6,54,150.06        |              |
|           | To <b>(as per details)</b><br>REVENUE-From Unit Sales GST 11,50,000.00 Cr<br>REVENUE-From Unit Sales Exempt 5,75,000.00 Cr<br>Output CGST 3.75% 43,125.00 Cr<br>Output SGST 3.75% 43,125.00 Cr<br><i>Being gst sales for 4th installment.</i> | <b>Sales</b>   | SAL/10004 | 18,11,250.00       |              |
| 28-Feb-22 | To <b>(as per details)</b><br>REVENUE-From Unit Sales GST 11,12,000.00 Cr<br>REVENUE-From Unit Sales Exempt 5,56,000.00 Cr<br>Output CGST 3.75% 41,700.00 Cr<br>Output SGST 3.75% 41,700.00 Cr<br><i>Being sale for 5th installment</i>       | <b>Sales</b>   | SAL/10090 | 17,51,400.00       |              |
| 5-Mar-22  | By BANK-Indusind Collection 250001092006<br>Cheque/DD 836087 5-3-2022 5,00,000.00 Dr<br><i>Being chq 836087 dt.05-03-2022<br/>received from mrs.s meenakshi &amp;<br/>mrs.madhukar veni flat no.B-308<br/>receipt no.102007.</i>              | <b>Receipt</b> | REC/10198 |                    | 5,00,000.00  |
|           | By BANK-Indusind Collection 250001092006<br>Cheque/DD 836088 5-3-2022 6,00,000.00 Dr<br><i>Being chq 836088 dt.05-03-2022<br/>received from mrs.s meenakshi &amp;<br/>mrs.madhukar veni flat no.B-308<br/>receipt no.102008.</i>              | <b>Receipt</b> | REC/10199 |                    | 6,00,000.00  |
|           | Carried Over                                                                                                                                                                                                                                  |                |           | 47,73,550.06       | 25,06,000.00 |

continued ...

**Mehta & Modi Realty Kowkur LLP**

CUST-Flat No.B-308 Mrs.Madhukara Veni/Mr.K.Srinivas

Ledger Account : 1-Apr-21 to 31-Mar-22

Page 2

| Date      | Particulars                                                                                                      | Vch Type | Vch No.   | Debit               | Credit              |
|-----------|------------------------------------------------------------------------------------------------------------------|----------|-----------|---------------------|---------------------|
|           | Brought Forward                                                                                                  |          |           | 47,73,550.06        | 25,06,000.00        |
| 22-Mar-22 | By BANK-Indusind Collection 250001092006                                                                         |          |           |                     |                     |
|           | Cheque/DD                                                                                                        | 836089   | 22-3-2022 | 5,68,000.00         | Dr                  |
|           | <i>Being chq.836089 dt.22-03-2022<br/>received from mr.m srinivas sarma<br/>flat no.B-308 receipt no.102009.</i> |          |           |                     | 5,68,000.00         |
|           |                                                                                                                  |          |           |                     |                     |
|           |                                                                                                                  |          |           | 47,73,550.06        | 30,74,000.00        |
| By        | Closing Balance                                                                                                  |          |           |                     | 16,99,550.06        |
|           |                                                                                                                  |          |           | <b>47,73,550.06</b> | <b>47,73,550.06</b> |

**Mehta & Modi Realty Kowkur LLP (22-23)**

MG Road, Ranigunj

Secunderabad**CUST-Flat No.B-308 Mrs.Madhukara Veni/Mr.K.Srinivas**

Ledger Account

20-108,Dayanand Nagar,Near Canara Bank Area,Malkajgiri,Hyderabad-500047.

1-Apr-22 to 31-Mar-23

Page 1

| Date      | Particulars                                                                                                                                       | Vch Type           | Vch No.   | Debit               | Credit              |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------|---------------------|---------------------|
| 1-Apr-22  | To <b>Opening Balance</b>                                                                                                                         |                    |           | <b>16,99,550.06</b> |                     |
| 30-Apr-22 | To <b>(as per details)</b>                                                                                                                        | <b>Sales</b>       | SAL/10002 | 10,93,050.00        |                     |
|           | REVENUE-From Unit Sales GST                                                                                                                       | 6,94,000.00 Cr     |           |                     |                     |
|           | REVENUE-From Unit Sales Exempt                                                                                                                    | 3,47,000.00 Cr     |           |                     |                     |
|           | Output CGST 3.75%                                                                                                                                 | 26,025.00 Cr       |           |                     |                     |
|           | Output SGST 3.75%                                                                                                                                 | 26,025.00 Cr       |           |                     |                     |
|           | <i>Being sales for 6th installment.</i>                                                                                                           |                    |           |                     |                     |
| 22-Nov-22 | By BANK-Indusind Collection 250001092006                                                                                                          | <b>Receipt</b>     | REC/10142 |                     | 5,00,000.00         |
|           | Cheque/DD 542467 22-11-2022 5,00,000.00 Dr                                                                                                        |                    |           |                     |                     |
|           | <i>Being chq.542467 dt.22-11-22<br/>received from mrs.madhukara veni<br/>/mr.k.srinivas flat no.B-308 vide<br/>receipt no.102083.</i>             |                    |           |                     |                     |
| 30-Nov-22 | By <b>(as per details)</b>                                                                                                                        | <b>Credit Note</b> | CN/10001  |                     | 13,04,100.00        |
|           | REVENUE-From Unit Sales GST                                                                                                                       | 8,28,000.00 Dr     |           |                     |                     |
|           | REVENUE-From Unit Sales Exempt                                                                                                                    | 4,14,000.00 Dr     |           |                     |                     |
|           | Output CGST 3.75%                                                                                                                                 | 31,050.00 Dr       |           |                     |                     |
|           | Output SGST 3.75%                                                                                                                                 | 31,050.00 Dr       |           |                     |                     |
|           | <i>Being credit note issued to mrs.<br/>madhukaraveni / mr.k.srinivas t/w<br/>excess sales declared .</i>                                         |                    |           |                     |                     |
| 14-Dec-22 | By BANK-Indusind Collection 250001092006                                                                                                          | <b>Receipt</b>     | REC/10154 |                     | 5,00,000.00         |
|           | Cheque/DD 542469 14-12-2022 5,00,000.00 Dr                                                                                                        |                    |           |                     |                     |
|           | <i>Being chq.542469 dt.14-12-2022<br/>received from mrs.madhukara veni<br/>/mr.k.srinivas flat no.B-308 vide<br/>receipt no.102092.</i>           |                    |           |                     |                     |
| 1-Feb-23  | By BANK-Indusind Collection 250001092006                                                                                                          | <b>Receipt</b>     | REC/10182 |                     | 22,000.00           |
|           | NEFT 303221985120 1-2-2023 22,000.00 Dr                                                                                                           |                    |           |                     |                     |
|           | <i>Being amt received from mrs.<br/>madhukara veni/mr.k.srinivas flat<br/>no.B-308 through online ref no.<br/>303221985120 receipt no.105009.</i> |                    |           |                     |                     |
| 2-Feb-23  | By BANK-Indusind Collection 250001092006                                                                                                          | <b>Receipt</b>     | REC/10183 |                     | 4,50,000.00         |
|           | RTGS 303315005318 2-2-2023 4,50,000.00 Dr                                                                                                         |                    |           |                     |                     |
|           | <i>Being amt received from mrs.<br/>madhukara veni/mr.k.srinivas flat<br/>no.B-308 though online ref no.<br/>303315005318 receipt no.105011.</i>  |                    |           |                     |                     |
|           |                                                                                                                                                   |                    |           | 27,92,600.06        | 27,76,100.00        |
| By        | <b>Closing Balance</b>                                                                                                                            |                    |           |                     | 16,500.06           |
|           |                                                                                                                                                   |                    |           | <b>27,92,600.06</b> | <b>27,92,600.06</b> |

**Mehta & Modi Realty Kowkur LLP**

MG Road, Ranigunj

Secunderabad**CUST-Flat No.B-308 Mrs.Madhukara Veni/Mr.K.Srinivas**

Ledger Account

20-108,Dayanand Nagar,Near Canara Bank Area,Malkajgiri,Hyderabad-500047.

1-Apr-20 to 31-Mar-21

Page 1

| Date      | Particulars                                                                                                                                                                                                                                 | Vch Type | Vch No.   | Debit               | Credit              |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------|---------------------|---------------------|
| 1-Jul-20  | By BANK-Yes Bank Collection-009772500000342<br>Cheque/DD 000019 1-7-2020 25,000.00 Dr<br>B.                                                                                                                                                 | Receipt  | REC/10019 |                     | 25,000.00           |
|           | By BANK-Yes Bank Collection-009772500000342<br>Cheque/DD 000020 1-7-2020 1,00,000.00 Dr                                                                                                                                                     | Receipt  | REC/10020 |                     | 1,00,000.00         |
|           | By BANK-Yes Bank Collection-009772500000342<br>Cheque/DD 000920 1-7-2020 1,00,000.00 Dr                                                                                                                                                     | Receipt  | REC/10021 |                     | 1,00,000.00         |
| 31-Jul-20 | To (as per details)<br>REVENUE-From Unit Sales GST 1,50,000.00 Cr<br>REVENUE-From Unit Sales Exempt 75,000.00 Cr<br>Output CGST 3.75% 5,625.00 Cr<br>Output SGST 3.75% 5,625.00 Cr<br>Being 1st installment.                                | Sales    | SAL/10007 | 2,36,250.00         |                     |
| 17-Aug-20 | By BANK-Yes Bank Collection-009772500000342<br>Cheque/DD 168812 17-8-2020 4,52,000.00 Dr<br>Being chq.168812 dt.17-08-2020<br>received from mrs.madhukara veni<br>& mr.k.srinivas flat no.B-308<br>receipt no.104009.                       | Receipt  | REC/10041 |                     | 4,52,000.00         |
| 31-Aug-20 | To (as per details)<br>REVENUE-From Unit Sales GST 6,33,333.00 Cr<br>REVENUE-From Unit Sales Exempt 3,16,667.00 Cr<br>Output CGST 3.75% 23,749.99 Cr<br>Output SGST 3.75% 23,749.99 Cr<br>OIE-Rounded Off 0.02 Cr<br>Being 3ed installment. | Sales    | SAL/10016 | 9,97,500.00         |                     |
|           |                                                                                                                                                                                                                                             |          |           | 12,33,750.00        | 6,77,000.00         |
| By        | Closing Balance                                                                                                                                                                                                                             |          |           |                     | 5,56,750.00         |
|           |                                                                                                                                                                                                                                             |          |           | <b>12,33,750.00</b> | <b>12,33,750.00</b> |

**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 :AD3605250001897

Date :01/05/2025

| 1.      | GSTIN                                                                                 |      | 36ABLFM7631F1Z3                |          |          |                       |                  |        |          |                                |                 |                     |
|---------|---------------------------------------------------------------------------------------|------|--------------------------------|----------|----------|-----------------------|------------------|--------|----------|--------------------------------|-----------------|---------------------|
| 2.      | Name                                                                                  |      | MEHTA & MODI REALTY KOWKUR LLP |          |          |                       |                  |        |          |                                |                 |                     |
| 3.      | Cause of Payment                                                                      |      | Voluntary                      |          |          |                       |                  |        |          |                                |                 |                     |
| 4.      | Section under which voluntary payment is made                                         |      | 73(5)                          |          |          |                       |                  |        |          |                                |                 |                     |
| 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                                                                        |      | 2020-2021                      |          |          |                       |                  |        |          |                                |                 |                     |
| 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 2020-MAR 2021                                                                     | CGST | Telangana                      | 7,074.00 | 0.00     | 0.00                  | 0.00             | 0.00   | 7,074.00 | Cash                           | DC3605250001007 | 01/05/2025          |
| 2.      | APR 2020-MAR 2021                                                                     | SGST | Telangana                      | 7,074.00 | 0.00     | 0.00                  | 0.00             | 0.00   | 7,074.00 | Cash                           | DC3605250001007 | 01/05/2025          |
| 3.      | APR 2020-MAR 2021                                                                     | CGST | Telangana                      | 0.00     | 5,093.00 | 0.00                  | 0.00             | 0.00   | 5,093.00 | Cash                           | DC3605250001007 | 01/05/2025          |
| 4.      | APR 2020-MAR 2021                                                                     | SGST | Telangana                      | 0.00     | 5,093.00 | 0.00                  | 0.00             | 0.00   | 5,093.00 | Cash                           | DC3605250001007 | 01/05/2025          |

8. Reasons, if any -

In reference to Para 3 concerning the payment of GST under RCM for advocate fees, pursuant to the spot memo issued vide

GADT/CnG/ADT/GST/3482/2024-Gr 2-CGST-ADT CIR-1-ADT-II-HYDERABAD dated: 27.03.2025 payment of taxes along with interest is being made.

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: Designated Partner

Date: 01/05/2025

## FORM GST DRC - 03

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

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

ARN :AD360525000210U

Date :01/05/2025

|         |                                                                                       |                                |                 |          |          |                       |                  |        |          |                               |                 |                     |
|---------|---------------------------------------------------------------------------------------|--------------------------------|-----------------|----------|----------|-----------------------|------------------|--------|----------|-------------------------------|-----------------|---------------------|
| 1.      | GSTIN                                                                                 | 36ABLFM7631F1Z3                |                 |          |          |                       |                  |        |          |                               |                 |                     |
| 2.      | Name                                                                                  | MEHTA & MODI REALTY KOWKUR LLP |                 |          |          |                       |                  |        |          |                               |                 |                     |
| 3.      | Cause of Payment                                                                      | Voluntary                      |                 |          |          |                       |                  |        |          |                               |                 |                     |
| 4.      | Section under which voluntary payment is made                                         | 73(5)                          |                 |          |          |                       |                  |        |          |                               |                 |                     |
| 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                                                                        | 2019-2021                      |                 |          |          |                       |                  |        |          |                               |                 |                     |
| 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       | 4,527.00 | 0.00     | 0.00                  | 0.00             | 0.00   | 4,527.00 | Cash                          | DC3605250001069 | 01/05/2025          |
| 2.      | APR 2019-MAR 2020                                                                     | SGST                           | Telangana       | 4,527.00 | 0.00     | 0.00                  | 0.00             | 0.00   | 4,527.00 | Cash                          | DC3605250001069 | 01/05/2025          |
| 3.      | APR 2019-MAR 2020                                                                     | CGST                           | Telangana       | 0.00     | 4,074.00 | 0.00                  | 0.00             | 0.00   | 4,074.00 | Cash                          | DC3605250001069 | 01/05/2025          |
| 4.      | APR 2019-MAR 2020                                                                     | SGST                           | Telangana       | 0.00     | 4,074.00 | 0.00                  | 0.00             | 0.00   | 4,074.00 | Cash                          | DC3605250001069 | 01/05/2025          |
| 5.      | APR 2020-MAR 2021                                                                     | CGST                           | Telangana       | 41.00    | 0.00     | 0.00                  | 0.00             | 0.00   | 41.00    | Cash                          | DC3605250001069 | 01/05/2025          |
| 6.      | APR 2020-MAR 2021                                                                     | SGST                           | Telangana       | 41.00    | 0.00     | 0.00                  | 0.00             | 0.00   | 41.00    | Cash                          | DC3605250001069 | 01/05/2025          |
| 7.      | APR 2020-MAR 2021                                                                     | CGST                           | Telangana       | 0.00     | 29.00    | 0.00                  | 0.00             | 0.00   | 29.00    | Cash                          | DC3605250001069 | 01/05/2025          |

|    |                       |      |           |      |       |      |      |      |       |      |                     |            |
|----|-----------------------|------|-----------|------|-------|------|------|------|-------|------|---------------------|------------|
| 8. | APR 2020-<br>MAR 2021 | SGST | Telangana | 0.00 | 29.00 | 0.00 | 0.00 | 0.00 | 29.00 | Cash | DC360525000<br>1069 | 01/05/2025 |
|----|-----------------------|------|-----------|------|-------|------|------|------|-------|------|---------------------|------------|

8. Reasons, if any -

In reference to Para 4 concerning Payment of GST on RCM basis for Security Charges, pursuant to the spot memo issued vide GADT/CnG/ADT/GST/3482/2024-Gr 2-CGST-ADT CIR-1-ADT-II-HYDERABAD dated:27.03.2025.

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: Designated Partner  
Date: 01/05/2025

## Tax Invoice

|                                                                                                                                                                                                       |                       |                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| <b>Mehta &amp; Modi Realty Kowkur LLP</b><br>5-4-187/3&4, MG Road<br>Ranigunj, Hyderabad<br>GSTIN/UIN: 36ABLFM7631F1Z3<br>State Name : Telangana, Code : 36                                           | Invoice No.           | Dated                 |
|                                                                                                                                                                                                       | <b>GHT/25/19-20</b>   | <b>31-Mar-20</b>      |
| <b>Modi Realty Mallapur Lip</b><br>5-4-187/3 & 4,II Floor,Soham Mansion,M.G Road,<br>Ranigunj,Secundrabad.<br>GSTIN/UIN : 36AAEFM1459R1ZP<br>State Name : Telangana, Code : 36                        | Delivery Note         | Mode/Terms of Payment |
|                                                                                                                                                                                                       | Reference No. & Date. | Other References      |
| Consignee (Ship to)<br><b>Modi Realty Mallapur Lip</b><br>5-4-187/3 & 4,II Floor,Soham Mansion,M.G Road,<br>Ranigunj,Secundrabad.<br>GSTIN/UIN : 36AAEFM1459R1ZP<br>State Name : Telangana, Code : 36 | Buyer's Order No.     | Dated                 |
|                                                                                                                                                                                                       | Dispatch Doc No.      | Delivery Note Date    |
| Buyer (Bill to)<br><b>Modi Realty Mallapur Lip</b><br>5-4-187/3 & 4,II Floor,Soham Mansion,M.G Road,<br>Ranigunj,Secundrabad.<br>GSTIN/UIN : 36AAEFM1459R1ZP<br>State Name : Telangana, Code : 36     | Dispatched through    | Destination           |
|                                                                                                                                                                                                       | Terms of Delivery     |                       |

| SI No. | Particulars                                                                                                    | HSN/SAC | Quantity | Rate | per        | Amount                                                                |
|--------|----------------------------------------------------------------------------------------------------------------|---------|----------|------|------------|-----------------------------------------------------------------------|
| 1      | <b>Hoarding Rental Service</b><br><b>CGST Outwards @ 9%</b><br><b>SGST Outward @ 9%</b><br><b>Rounding Off</b> | 995411  |          |      | 9 %<br>9 % | <b>23,333.00</b><br><b>2,099.97</b><br><b>2,099.97</b><br><b>0.06</b> |
| Total  |                                                                                                                |         |          |      |            | <b>₹ 27,533.00</b>                                                    |

Amount Chargeable (in words)

E. &amp; O.E

**Indian Rupees Twenty Seven Thousand Five Hundred Thirty Three Only**

| HSN/SAC      | Taxable Value    | CGST |                 | SGST/UTGST |                 | Total Tax Amount |
|--------------|------------------|------|-----------------|------------|-----------------|------------------|
|              |                  | Rate | Amount          | Rate       | Amount          |                  |
| 995411       | 23,333.00        | 9%   | 2,099.97        | 9%         | 2,099.97        | 4,199.94         |
| <b>Total</b> | <b>23,333.00</b> |      | <b>2,099.97</b> |            | <b>2,099.97</b> | <b>4,199.94</b>  |

 Tax Amount (in words) : **Indian Rupees Four Thousand One Hundred Ninety Nine and Ninety Four paise Only**

for Mehta &amp; Modi Realty Kowkur LLP

 Company's PAN : **ABLFM7631F**

Authorised Signatory

This is a Computer Generated Invoice

# Form GSTR-1

[See rule 59(1)]

## Details of outward supplies of goods or services

|        |          |
|--------|----------|
| Year   | 2019-20  |
| Period | March(M) |

|                                          |                                |
|------------------------------------------|--------------------------------|
| 1. GSTIN                                 | 36ABLFM7631F1Z3                |
| 2(a) Legal name of the registered person | MEHTA & MODI REALTY KOWKUR LLP |
| 2(b) Trade name, if any                  | Mehta & Modi Realty Kowkur LLP |
| 2(c) ARN                                 | AA3603201163460                |
| 2(d) ARN date                            | 07/05/2020                     |

## 4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices

| No. of Records | Total Invoice value | Total Taxable value | Total Integrated Tax | Total Central Tax | Total State/UT Tax | Total Cess |
|----------------|---------------------|---------------------|----------------------|-------------------|--------------------|------------|
| 6              | 165198              | 139998              | 0                    | 12599.82          | 12599.82           | 0          |

## 5A, 5B - B2C (Large) Invoices

| No. of Records | Total Invoice value | Total Taxable value | Total Integrated Tax | Total Cess |
|----------------|---------------------|---------------------|----------------------|------------|
| 0              | 0                   | 0                   | 0                    | 0          |

## 9B - Credit / Debit Notes (Registered)

| No. of Records | Total Note value | Total Taxable value | Total Integrated Tax | Total Central Tax | Total State/UT Tax | Total Cess |
|----------------|------------------|---------------------|----------------------|-------------------|--------------------|------------|
| 0              | 0                | 0                   | 0                    | 0                 | 0                  | 0          |

**9B - Credit / Debit Notes (Unregistered)**

| No. of Records | Total Note value | Total Taxable value | Total Integrated Tax | Total Cess |
|----------------|------------------|---------------------|----------------------|------------|
| 0              | 0                | 0                   | 0                    | 0          |

**6A - Exports Invoices**

| No. of Records | Total Invoice value | Total Taxable value | Total Integrated Tax |
|----------------|---------------------|---------------------|----------------------|
| 0              | 0                   | 0                   | 0                    |

**7 - B2C (Others)**

| No. of Records | Total Invoice value | Total Taxable value | Total Integrated Tax | Total Central Tax | Total State/UT Tax | Total Cess |
|----------------|---------------------|---------------------|----------------------|-------------------|--------------------|------------|
| 1              | 7654000             | 7120000             | 0                    | 267000            | 267000             | 0          |

**8 - Nil rated, exempted and non GST outward supplies**

| No. of Records | Total Nil amount | Total Exempted amount | Total Non-GST Amount |
|----------------|------------------|-----------------------|----------------------|
| 1              | 0                | 0                     | 3560000              |

**11A(1), 11A(2) - Tax Liability (Advances Received)**

| No. of Records | Total Invoice value | Total Taxable value | Total Integrated Tax | Total Central Tax | Total State/UT Tax | Total Cess |
|----------------|---------------------|---------------------|----------------------|-------------------|--------------------|------------|
| 0              | 0                   | 0                   | 0                    | 0                 | 0                  | 0          |

**11B(1), 11B(2) - Adjustment of Advances**

| No. of Records | Total Invoice value | Total Taxable value | Total Integrated Tax | Total Central Tax | Total State/UT Tax | Total Cess |
|----------------|---------------------|---------------------|----------------------|-------------------|--------------------|------------|
| 0              | 0                   | 0                   | 0                    | 0                 | 0                  | 0          |

## 12 - HSN-wise summary of outward supplies

| No. of Records | Total Invoice value | Total Taxable value | Total Integrated Tax | Total Central Tax | Total State/UT Tax | Total Cess |
|----------------|---------------------|---------------------|----------------------|-------------------|--------------------|------------|
| 2              | 7819197             | 7259998             | 0                    | 279599.82         | 279599.82          | 0          |

## 13 - Documents Issued

| No. of Records | Documents Issued | Documents Cancelled | Net issued Documents |
|----------------|------------------|---------------------|----------------------|
| 2              | 8                | 0                   | 8                    |

## 9A - Amended B2B Invoices

| No. of Records | Total Invoice value | Total Taxable value | Total Integrated Tax | Total Central Tax | Total State/UT Tax | Total Cess |
|----------------|---------------------|---------------------|----------------------|-------------------|--------------------|------------|
| 0              | 0                   | 0                   | 0                    | 0                 | 0                  | 0          |

## 9A - Amended B2C (Large) Invoices

| No. of Records | Total Invoice value | Total Taxable value | Total Integrated Tax | Total Cess |
|----------------|---------------------|---------------------|----------------------|------------|
| 0              | 0                   | 0                   | 0                    | 0          |

## 9C - Amended Credit/Debit Notes (Registered)

| No. of Records | Total Note value | Total Taxable value | Total Integrated Tax | Total Central Tax | Total State/UT Tax | Total Cess |
|----------------|------------------|---------------------|----------------------|-------------------|--------------------|------------|
| 0              | 0                | 0                   | 0                    | 0                 | 0                  | 0          |

## 9C - Amended Credit/Debit Notes (Unregistered)

| No. of Records | Total Note value | Total Taxable value | Total Integrated Tax | Total Cess |
|----------------|------------------|---------------------|----------------------|------------|
| 0              | 0                | 0                   | 0                    | 0          |

**9A - Amended Exports Invoices**

| No. of Records | Total Invoice value | Total Taxable value | Total Integrated Tax |
|----------------|---------------------|---------------------|----------------------|
| 0              | 0                   | 0                   | 0                    |

**10 - Amended B2C(Others)**

| No. of Records | Total Invoice value | Total Taxable value | Total Integrated Tax | Total Central Tax | Total State/UT Tax | Total Cess |
|----------------|---------------------|---------------------|----------------------|-------------------|--------------------|------------|
| 0              | 0                   | 0                   | 0                    | 0                 | 0                  | 0          |

**11A - Amended Tax Liability (Advance Received)**

| No. of Records | Total Invoice value | Total Taxable value | Total Integrated Tax | Total Central Tax | Total State/UT Tax | Total Cess |
|----------------|---------------------|---------------------|----------------------|-------------------|--------------------|------------|
| 0              | 0                   | 0                   | 0                    | 0                 | 0                  | 0          |

**11B - Amendment of Adjustment of Advances**

| No. of Records | Total Invoice value | Total Taxable value | Total Integrated Tax | Total Central Tax | Total State/UT Tax | Total Cess |
|----------------|---------------------|---------------------|----------------------|-------------------|--------------------|------------|
| 0              | 0                   | 0                   | 0                    | 0                 | 0                  | 0          |

**Verification:**

I 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 there from and in case of any reduction in output tax liability the benefit thereof has been/ will be passed on to the recipient of supply.

Date: 07/05/2020

Signature

Name of Authorized Signatory

Soham Modi

Designation/Status

Designated Partner

DRAFT

# Form GSTR-3B

[See rule 61(5)]

|        |         |
|--------|---------|
| Year   | 2019-20 |
| Period | March   |

|                                           |                                |
|-------------------------------------------|--------------------------------|
| GSTIN of the supplier                     | 36ABLFM7631F1Z3                |
| 2(a). Legal name of the registered person | MEHTA & MODI REALTY KOWKUR LLP |
| 2(b). Trade name, if any                  | Mehta & Modi Realty Kowkur LLP |
| 2(c). ARN                                 | AA360320126089I                |
| 2(d). Date of ARN                         | 07/05/2020                     |

(Amount in ₹ for all tables)

## 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) | 7359998.00          | 0.00           | 279599.83   | 279599.83    | 0.00 |
| (b) Outward taxable supplies (zero rated)                                    | 0.00                | 0.00           | -           | -            | 0.00 |
| (c) Other outward supplies (nil rated, exempted)                             | 0.00                | -              | -           | -            | -    |
| (d) Inward supplies (liable to reverse charge)                               | 41737.00            | 0.00           | 3756.00     | 3756.00      | 0.00 |
| (e) Non-GST outward supplies                                                 | 3560000.00          | -              | -           | -            | -    |

## 3.2 Out of supplies made in 3.1 (a) above, details of inter-state supplies made

| 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 |
|-----------------------------------------------------------------------|----------------|-------------|--------------|------|
| <b>A. ITC Available (whether in full or part)</b>                     |                |             |              |      |
| (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           | 0.00        | 0.00         | 0.00 |
| (4) Inward supplies from ISD                                          | 0.00           | 0.00        | 0.00         | 0.00 |
| (5) All other ITC                                                     | 0.00           | 0.00        | 0.00         | 0.00 |
| <b>B. ITC Reversed</b>                                                |                |             |              |      |
| (1) As per rules 42 & 43 of CGST Rules                                | 0.00           | 0.00        | 0.00         | 0.00 |
| (2) Others                                                            | 0.00           | 0.00        | 0.00         | 0.00 |
| <b>C. Net ITC available (A-B)</b>                                     | 0.00           | 0.00        | 0.00         | 0.00 |
| <b>D. Ineligible ITC</b>                                              | 0.00           | 70637.00    | 70637.00     | 0.00 |
| (1) As per section 17(5)                                              | 0.00           | 0.00        | 0.00         | 0.00 |
| (2) Others                                                            | 0.00           | 70637.00    | 70637.00     | 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, Nil rated supply | 0.00                  | 0.00                  |
| Non GST supply                                                     | 0.00                  | 0.00                  |

## 5.1 Interest and Late fee for previous tax period

| Details                  | Integrated tax | Central tax | State/UT tax | Cess |
|--------------------------|----------------|-------------|--------------|------|
| System computed Interest | -              | -           | -            | -    |
| Interest Paid            | 0.00           | 0.00        | 0.00         | 0.00 |
| Late fee                 | -              | 0.00        | 0.00         | -    |

## 6.1 Payment of tax

| Description                   | Total tax payable | Tax paid through ITC |             |              |      | Tax 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                | 0.00              | 0.00                 | 0.00        | 0.00         | -    | 0.00             | 0.00                  | -                     |
| Central tax                   | 279600.00         | 0.00                 | 0.00        | -            | -    | 279600.00        | 0.00                  | 0.00                  |
| State/UT tax                  | 279600.00         | 0.00                 | -           | 0.00         | -    | 279600.00        | 0.00                  | 0.00                  |
| Cess                          | 0.00              | -                    | -           | -            | 0.00 | 0.00             | 0.00                  | -                     |
| (B) Reverse charge            |                   |                      |             |              |      |                  |                       |                       |
| Integrated tax                | 0.00              | -                    | -           | -            | -    | 0.00             | -                     | -                     |
| Central tax                   | 3756.00           | -                    | -           | -            | -    | 3756.00          | -                     | -                     |
| State/UT tax                  | 3756.00           | -                    | -           | -            | -    | 3756.00          | -                     | -                     |
| Cess                          | 0.00              | -                    | -           | -            | -    | 0.00             | -                     | -                     |

## Breakup of tax liability declared (for interest computation)

| Period     | Integrated tax | Central tax | State/UT tax | Cess |
|------------|----------------|-------------|--------------|------|
| March 2020 | 0.00           | 283356.00   | 283356.00    | 0.00 |

### Verification:

I 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 there from.

Date: 07/05/2020

Name of Authorized Signatory

Soham Modi

Designation /Status

Designated Partner

**Mehta & Modi Realty Kowkur LLP**

5-4-187/3&amp;4, MG Road

Ranigunj, Hyderabad

**Modi Realty Mallapur Llp**

Ledger Account

5-4-187/3 &amp; 4,II Floor,Soham Mansion,M.G Road,

Ranigunj,Secundrabad.

1-Apr-19 to 31-Mar-20

Page 1

| Date      | Particulars                                                                                                                                  | Vch Type       | Vch No.      | Debit            | Credit           |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------|------------------|------------------|
| 11-Mar-20 | <b>To (as per details)</b>                                                                                                                   | <b>Sales</b>   | GHT/18/19-20 | 27,533.00        |                  |
|           | Hoarding Rental Service 23,333.00 Cr                                                                                                         |                |              |                  |                  |
|           | CGST Outwards @ 9% 2,099.97 Cr                                                                                                               |                |              |                  |                  |
|           | SGST Outward @ 9% 2,099.97 Cr                                                                                                                |                |              |                  |                  |
|           | Rounding Off 0.06 Cr                                                                                                                         |                |              |                  |                  |
|           | Being amt receivable from modi<br>realty mallapur llp towards tivoli<br>hoarding rental exp for the month<br>of feb'2020 .                   |                |              |                  |                  |
|           | <b>To (as per details)</b>                                                                                                                   | <b>Sales</b>   | GHT/21/19-20 | 27,533.00        |                  |
|           | Hoarding Rental Service 23,333.00 Cr                                                                                                         |                |              |                  |                  |
|           | CGST Outwards @ 9% 2,099.97 Cr                                                                                                               |                |              |                  |                  |
|           | SGST Outward @ 9% 2,099.97 Cr                                                                                                                |                |              |                  |                  |
|           | Rounding Off 0.06 Cr                                                                                                                         |                |              |                  |                  |
|           | Being amt receivable from modi<br>modi realty mallapur llp towards<br>tivoli hoarding rental exp for the<br>period 21-12-2019 to 20-01-2020. |                |              |                  |                  |
| 31-Mar-20 | <b>To (as per details)</b>                                                                                                                   | <b>Sales</b>   | GHT/25/19-20 | 27,533.00        |                  |
|           | Hoarding Rental Service 23,333.00 Cr                                                                                                         |                |              |                  |                  |
|           | CGST Outwards @ 9% 2,099.97 Cr                                                                                                               |                |              |                  |                  |
|           | SGST Outward @ 9% 2,099.97 Cr                                                                                                                |                |              |                  |                  |
|           | Rounding Off 0.06 Cr                                                                                                                         |                |              |                  |                  |
|           | Being amt receivable from modi<br>realty mallapur llp towards tivoli<br>hoarding rent exp for the month of<br>mar'2020.                      |                |              |                  |                  |
|           | <b>By Tds Receivable</b>                                                                                                                     | <b>Journal</b> | 296          |                  | 934.00           |
|           | Being tds recoverable                                                                                                                        |                |              |                  |                  |
|           |                                                                                                                                              |                |              | 82,599.00        | 934.00           |
| By        | <b>Closing Balance</b>                                                                                                                       |                |              |                  | 81,665.00        |
|           |                                                                                                                                              |                |              | <b>82,599.00</b> | <b>82,599.00</b> |

## Tax Invoice

|                                                                                                                                                                                                         |                       |                       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| <b>Mehta &amp; Modi Realty Kowkur LLP</b><br>5-4-187/3&4, MG Road<br>Ranigunj, Hyderabad<br>GSTIN/UIN: 36ABLFM7631F1Z3<br>State Name : Telangana, Code : 36                                             | Invoice No.           | Dated                 |
|                                                                                                                                                                                                         | <b>GHT/26/19-20</b>   | <b>31-Mar-20</b>      |
| <b>Modi Properties Pvt Ltd(Dr)</b><br>5-4-187/3 & 4,II Floor,Soham Manion,M.G Road,<br>Ranigung,Secundrabad.<br>GSTIN/UIN : 36AABCM4761E1ZM<br>State Name : Telangana, Code : 36                        | Delivery Note         | Mode/Terms of Payment |
|                                                                                                                                                                                                         | Reference No. & Date. | Other References      |
| Consignee (Ship to)<br><b>Modi Properties Pvt Ltd(Dr)</b><br>5-4-187/3 & 4,II Floor,Soham Manion,M.G Road,<br>Ranigung,Secundrabad.<br>GSTIN/UIN : 36AABCM4761E1ZM<br>State Name : Telangana, Code : 36 | Buyer's Order No.     | Dated                 |
|                                                                                                                                                                                                         | Dispatch Doc No.      | Delivery Note Date    |
| Buyer (Bill to)<br><b>Modi Properties Pvt Ltd(Dr)</b><br>5-4-187/3 & 4,II Floor,Soham Manion,M.G Road,<br>Ranigung,Secundrabad.<br>GSTIN/UIN : 36AABCM4761E1ZM<br>State Name : Telangana, Code : 36     | Dispatched through    | Destination           |
|                                                                                                                                                                                                         | Terms of Delivery     |                       |

| SI No. | Particulars                                                                                                    | HSN/SAC | Quantity | Rate | per        | Amount                                                                |
|--------|----------------------------------------------------------------------------------------------------------------|---------|----------|------|------------|-----------------------------------------------------------------------|
| 1      | <b>Hoarding Rental Service</b><br><b>CGST Outwards @ 9%</b><br><b>SGST Outward @ 9%</b><br><b>Rounding Off</b> | 995411  |          |      | 9 %<br>9 % | <b>23,333.00</b><br><b>2,099.97</b><br><b>2,099.97</b><br><b>0.06</b> |
| Total  |                                                                                                                |         |          |      |            | <b>₹ 27,533.00</b>                                                    |

Amount Chargeable (in words)

E. &amp; O.E

**Indian Rupees Twenty Seven Thousand Five Hundred Thirty Three Only**

| HSN/SAC      | Taxable Value    | CGST |                 | SGST/UTGST |                 | Total Tax Amount |
|--------------|------------------|------|-----------------|------------|-----------------|------------------|
|              |                  | Rate | Amount          | Rate       | Amount          |                  |
| 995411       | 23,333.00        | 9%   | 2,099.97        | 9%         | 2,099.97        | 4,199.94         |
| <b>Total</b> | <b>23,333.00</b> |      | <b>2,099.97</b> |            | <b>2,099.97</b> | <b>4,199.94</b>  |

 Tax Amount (in words) : **Indian Rupees Four Thousand One Hundred Ninety Nine and Ninety Four paise Only**

for Mehta &amp; Modi Realty Kowkur LLP

 Company's PAN : **ABLFM7631F**

Authorised Signatory

This is a Computer Generated Invoice

**Mehta & Modi Realty Kowkur LLP**

MG Road, Ranigunj

Secunderabad**SP-Modi Properties Pvt Ltd-MPL**

Ledger Account

5-4-187/3&amp;4, MG Road, Soham Mansion

Secunderabad

1-Apr-20 to 31-Mar-21

Page 1

| Date         | Particulars                                      | Vch Type       | Vch No.   | Debit            | Credit           |
|--------------|--------------------------------------------------|----------------|-----------|------------------|------------------|
| 1-Apr-20 To  | <b>Opening Balance</b>                           |                |           | <b>82,599.00</b> |                  |
| 22-Feb-21 By | <b>(as per details)</b>                          | <b>Receipt</b> | REC/10123 |                  | 82,599.00        |
|              | OTHLOAN-TDS Receivables F.Y 20-21 1,050.00 Dr    |                |           |                  |                  |
|              | BANK-Yes Bank Rera- 009772400000113 81,549.00 Dr |                |           |                  |                  |
|              | <i>Being amt received from mppl-mpl t</i>        |                |           |                  |                  |
|              | <i>/w hording rent for jan,feb,mar</i>           |                |           |                  |                  |
|              | <i>-2020 at tivoli.</i>                          |                |           |                  |                  |
|              |                                                  |                |           | <b>82,599.00</b> | <b>82,599.00</b> |

**Mehta & Modi Realty Kowkur LLP**

5-4-187/3&amp;4, MG Road

Ranigunj, Hyderabad

**Modi Properties Pvt Ltd-Mayflower Platinum**

Ledger Account

5-4-187/3 & 4, II Floor, Soham Manion, M.G Road,  
Ranigung, Secundrabad.

1-Apr-19 to 31-Mar-20

Page 1

| Date      | Particulars                                                                                                                                            | Vch Type     | Vch No.      | Debit            | Credit           |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------|------------------|------------------|
| 11-Mar-20 | <b>To (as per details)</b>                                                                                                                             | <b>Sales</b> | GHT/19/19-20 | 27,533.00        |                  |
|           | <b>Hoarding Rental Service</b>                                                                                                                         |              |              | 23,333.00 Cr     |                  |
|           | <b>CGST Outwards @ 9%</b>                                                                                                                              |              |              | 2,099.97 Cr      |                  |
|           | <b>SGST Outward @ 9%</b>                                                                                                                               |              |              | 2,099.97 Cr      |                  |
|           | <b>Rounding Off</b>                                                                                                                                    |              |              | 0.06 Cr          |                  |
|           | <i>Being amt receivable from modi<br/>modi properties pvt ltd towards<br/>tiviali hoarding rental exp for the<br/>month of feb'2020 .</i>              |              |              |                  |                  |
|           | <b>To (as per details)</b>                                                                                                                             | <b>Sales</b> | GHT/20/19-20 | 27,533.00        |                  |
|           | <b>Hoarding Rental Service</b>                                                                                                                         |              |              | 23,333.00 Cr     |                  |
|           | <b>CGST Outwards @ 9%</b>                                                                                                                              |              |              | 2,099.97 Cr      |                  |
|           | <b>SGST Outward @ 9%</b>                                                                                                                               |              |              | 2,099.97 Cr      |                  |
|           | <b>Rounding Off</b>                                                                                                                                    |              |              | 0.06 Cr          |                  |
|           | <i>Being amt receivable from modi<br/>modi properties pvt ltd towards<br/>tiviali hoarding rental exp for the<br/>period 21-12-2019 to 20-01-2020.</i> |              |              |                  |                  |
| 31-Mar-20 | <b>To (as per details)</b>                                                                                                                             | <b>Sales</b> | GHT/26/19-20 | 27,533.00        |                  |
|           | <b>Hoarding Rental Service</b>                                                                                                                         |              |              | 23,333.00 Cr     |                  |
|           | <b>CGST Outwards @ 9%</b>                                                                                                                              |              |              | 2,099.97 Cr      |                  |
|           | <b>SGST Outward @ 9%</b>                                                                                                                               |              |              | 2,099.97 Cr      |                  |
|           | <b>Rounding Off</b>                                                                                                                                    |              |              | 0.06 Cr          |                  |
|           | <i>Being amt receivable from mppl t/w<br/>tiviali hording rent exp for mar-2020.</i>                                                                   |              |              |                  |                  |
|           |                                                                                                                                                        |              |              | 82,599.00        |                  |
| By        | <b>Closing Balance</b>                                                                                                                                 |              |              |                  | 82,599.00        |
|           |                                                                                                                                                        |              |              | <b>82,599.00</b> | <b>82,599.00</b> |

## FORM GST DRC - 03

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

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

ARN :AD360525000545B

Date :02/05/2025

|         |                                                                                       |      |                 |          |          |                        |                                |        |        |                                |                 |                     |
|---------|---------------------------------------------------------------------------------------|------|-----------------|----------|----------|------------------------|--------------------------------|--------|--------|--------------------------------|-----------------|---------------------|
| 1.      | GSTIN                                                                                 |      |                 |          |          |                        | 36ABLFM7631F1Z3                |        |        |                                |                 |                     |
| 2.      | Name                                                                                  |      |                 |          |          |                        | MEHTA & MODI REALTY KOWKUR LLP |        |        |                                |                 |                     |
| 3.      | Cause of Payment                                                                      |      |                 |          |          |                        | Voluntary                      |        |        |                                |                 |                     |
| 4.      | Section under which voluntary payment is made                                         |      |                 |          |          |                        | 73(5)                          |        |        |                                |                 |                     |
| 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                                                                        |      |                 |          |          |                        | 2020-2023                      |        |        |                                |                 |                     |
| 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 applicabl e | Fee                            | Others | Total  | Ledger utilised (Cash/credit ) | Debit entry no. | Date of debit entry |
| 1.      | JUL 2020-JUL 2020                                                                     | CGST | Telangana       | 0.00     | 0.00     | 0.00                   | 225.00                         | 0.00   | 225.00 | Cash                           | DC3605250002713 | 02/05/2025          |
| 2.      | JUL 2020-JUL 2020                                                                     | SGST | Telangana       | 0.00     | 0.00     | 0.00                   | 225.00                         | 0.00   | 225.00 | Cash                           | DC3605250002713 | 02/05/2025          |
| 3.      | AUG 2020-AUG 2020                                                                     | CGST | Telangana       | 0.00     | 0.00     | 0.00                   | 100.00                         | 0.00   | 100.00 | Cash                           | DC3605250002713 | 02/05/2025          |
| 4.      | AUG 2020-AUG 2020                                                                     | SGST | Telangana       | 0.00     | 0.00     | 0.00                   | 100.00                         | 0.00   | 100.00 | Cash                           | DC3605250002713 | 02/05/2025          |
| 5.      | SEP 2020-SEP 2020                                                                     | CGST | Telangana       | 0.00     | 0.00     | 0.00                   | 750.00                         | 0.00   | 750.00 | Cash                           | DC3605250002713 | 02/05/2025          |
| 6.      | SEP 2020-SEP 2020                                                                     | SGST | Telangana       | 0.00     | 0.00     | 0.00                   | 750.00                         | 0.00   | 750.00 | Cash                           | DC3605250002713 | 02/05/2025          |
| 7.      | OCT 2020-OCT 2020                                                                     | CGST | Telangana       | 0.00     | 0.00     | 0.00                   | 200.00                         | 0.00   | 200.00 | Cash                           | DC3605250002713 | 02/05/2025          |

|     |                   |      |           |      |      |      |          |      |          |      |                 |            |
|-----|-------------------|------|-----------|------|------|------|----------|------|----------|------|-----------------|------------|
| 8.  | OCT 2020-OCT 2020 | SGST | Telangana | 0.00 | 0.00 | 0.00 | 200.00   | 0.00 | 200.00   | Cash | DC3605250002713 | 02/05/2025 |
| 9.  | DEC 2020-DEC 2020 | CGST | Telangana | 0.00 | 0.00 | 0.00 | 225.00   | 0.00 | 225.00   | Cash | DC3605250002713 | 02/05/2025 |
| 10. | DEC 2020-DEC 2020 | SGST | Telangana | 0.00 | 0.00 | 0.00 | 225.00   | 0.00 | 225.00   | Cash | DC3605250002713 | 02/05/2025 |
| 11. | MAR 2021-MAR 2021 | CGST | Telangana | 0.00 | 0.00 | 0.00 | 975.00   | 0.00 | 975.00   | Cash | DC3605250002713 | 02/05/2025 |
| 12. | MAR 2021-MAR 2021 | SGST | Telangana | 0.00 | 0.00 | 0.00 | 975.00   | 0.00 | 975.00   | Cash | DC3605250002713 | 02/05/2025 |
| 13. | APR 2021-APR 2021 | CGST | Telangana | 0.00 | 0.00 | 0.00 | 1,050.00 | 0.00 | 1,050.00 | Cash | DC3605250002713 | 02/05/2025 |
| 14. | APR 2021-APR 2021 | SGST | Telangana | 0.00 | 0.00 | 0.00 | 1,050.00 | 0.00 | 1,050.00 | Cash | DC3605250002713 | 02/05/2025 |
| 15. | MAY 2021-MAY 2021 | CGST | Telangana | 0.00 | 0.00 | 0.00 | 275.00   | 0.00 | 275.00   | Cash | DC3605250002713 | 02/05/2025 |
| 16. | MAY 2021-MAY 2021 | SGST | Telangana | 0.00 | 0.00 | 0.00 | 275.00   | 0.00 | 275.00   | Cash | DC3605250002713 | 02/05/2025 |
| 17. | JUN 2021-JUN 2021 | CGST | Telangana | 0.00 | 0.00 | 0.00 | 375.00   | 0.00 | 375.00   | Cash | DC3605250002713 | 02/05/2025 |
| 18. | JUN 2021-JUN 2021 | SGST | Telangana | 0.00 | 0.00 | 0.00 | 375.00   | 0.00 | 375.00   | Cash | DC3605250002713 | 02/05/2025 |
| 19. | JUL 2021-JUL 2021 | CGST | Telangana | 0.00 | 0.00 | 0.00 | 250.00   | 0.00 | 250.00   | Cash | DC3605250002713 | 02/05/2025 |
| 20. | JUL 2021-JUL 2021 | SGST | Telangana | 0.00 | 0.00 | 0.00 | 250.00   | 0.00 | 250.00   | Cash | DC3605250002713 | 02/05/2025 |
| 21. | AUG 2021-AUG 2021 | CGST | Telangana | 0.00 | 0.00 | 0.00 | 250.00   | 0.00 | 250.00   | Cash | DC3605250002713 | 02/05/2025 |
| 22. | AUG 2021-AUG 2021 | SGST | Telangana | 0.00 | 0.00 | 0.00 | 250.00   | 0.00 | 250.00   | Cash | DC3605250002713 | 02/05/2025 |
| 23. | SEP 2021-SEP 2021 | CGST | Telangana | 0.00 | 0.00 | 0.00 | 225.00   | 0.00 | 225.00   | Cash | DC3605250002713 | 02/05/2025 |
| 24. | SEP 2021-SEP 2021 | SGST | Telangana | 0.00 | 0.00 | 0.00 | 225.00   | 0.00 | 225.00   | Cash | DC3605250002713 | 02/05/2025 |
| 25. | OCT 2021-OCT 2021 | CGST | Telangana | 0.00 | 0.00 | 0.00 | 175.00   | 0.00 | 175.00   | Cash | DC3605250002713 | 02/05/2025 |

|     |                       |      |           |      |      |      |          |      |          |      |                     |            |
|-----|-----------------------|------|-----------|------|------|------|----------|------|----------|------|---------------------|------------|
| 26. | OCT 2021-<br>OCT 2021 | SGST | Telangana | 0.00 | 0.00 | 0.00 | 175.00   | 0.00 | 175.00   | Cash | DC360525000<br>2713 | 02/05/2025 |
| 27. | NOV 2021-<br>NOV 2021 | CGST | Telangana | 0.00 | 0.00 | 0.00 | 75.00    | 0.00 | 75.00    | Cash | DC360525000<br>2713 | 02/05/2025 |
| 28. | NOV 2021-<br>NOV 2021 | SGST | Telangana | 0.00 | 0.00 | 0.00 | 75.00    | 0.00 | 75.00    | Cash | DC360525000<br>2713 | 02/05/2025 |
| 29. | JAN 2022-<br>JAN 2022 | CGST | Telangana | 0.00 | 0.00 | 0.00 | 100.00   | 0.00 | 100.00   | Cash | DC360525000<br>2713 | 02/05/2025 |
| 30. | JAN 2022-<br>JAN 2022 | SGST | Telangana | 0.00 | 0.00 | 0.00 | 100.00   | 0.00 | 100.00   | Cash | DC360525000<br>2713 | 02/05/2025 |
| 31. | FEB 2022-<br>FEB 2022 | CGST | Telangana | 0.00 | 0.00 | 0.00 | 75.00    | 0.00 | 75.00    | Cash | DC360525000<br>2713 | 02/05/2025 |
| 32. | FEB 2022-<br>FEB 2022 | SGST | Telangana | 0.00 | 0.00 | 0.00 | 75.00    | 0.00 | 75.00    | Cash | DC360525000<br>2713 | 02/05/2025 |
| 33. | MAR 2022-<br>MAR 2022 | CGST | Telangana | 0.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | Cash | DC360525000<br>2713 | 02/05/2025 |
| 34. | MAR 2022-<br>MAR 2022 | SGST | Telangana | 0.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | Cash | DC360525000<br>2713 | 02/05/2025 |
| 35. | APR 2022-<br>APR 2022 | CGST | Telangana | 0.00 | 0.00 | 0.00 | 600.00   | 0.00 | 600.00   | Cash | DC360525000<br>2713 | 02/05/2025 |
| 36. | APR 2022-<br>APR 2022 | SGST | Telangana | 0.00 | 0.00 | 0.00 | 600.00   | 0.00 | 600.00   | Cash | DC360525000<br>2713 | 02/05/2025 |
| 37. | MAY 2022-<br>MAY 2022 | CGST | Telangana | 0.00 | 0.00 | 0.00 | 225.00   | 0.00 | 225.00   | Cash | DC360525000<br>2713 | 02/05/2025 |
| 38. | MAY 2022-<br>MAY 2022 | SGST | Telangana | 0.00 | 0.00 | 0.00 | 225.00   | 0.00 | 225.00   | Cash | DC360525000<br>2713 | 02/05/2025 |
| 39. | JUL 2022-<br>JUL 2022 | CGST | Telangana | 0.00 | 0.00 | 0.00 | 400.00   | 0.00 | 400.00   | Cash | DC360525000<br>2713 | 02/05/2025 |
| 40. | JUL 2022-<br>JUL 2022 | SGST | Telangana | 0.00 | 0.00 | 0.00 | 400.00   | 0.00 | 400.00   | Cash | DC360525000<br>2713 | 02/05/2025 |

8. Reasons, if any -

In reference to Para 7 concerning late fee for delayed filing of GSTR-1, pursuant to the spot memo issued vide

GADT/CnG/ADT/GST/3482/2024-Gr 2-CGST-ADT CIR-1-ADT-II-HYDERABAD dated:27.03.2025 such late fee being paid.

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: Designated Partner

Date: 02/05/2025

## FORM GST DRC - 03

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

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

ARN :AD360525000749Z

Date :02/05/2025

|         |                                                                                       |                                |                 |          |          |                       |        |        |                  |                               |                 |                     |
|---------|---------------------------------------------------------------------------------------|--------------------------------|-----------------|----------|----------|-----------------------|--------|--------|------------------|-------------------------------|-----------------|---------------------|
| 1.      | GSTIN                                                                                 | 36ABLFM7631F1Z3                |                 |          |          |                       |        |        |                  |                               |                 |                     |
| 2.      | Name                                                                                  | MEHTA & MODI REALTY KOWKUR LLP |                 |          |          |                       |        |        |                  |                               |                 |                     |
| 3.      | Cause of Payment                                                                      | Voluntary                      |                 |          |          |                       |        |        |                  |                               |                 |                     |
| 4.      | Section under which voluntary payment is made                                         | 73(5)                          |                 |          |          |                       |        |        |                  |                               |                 |                     |
| 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                                                                        | 2019-2022                      |                 |          |          |                       |        |        |                  |                               |                 |                     |
| 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                  | 425.00 | 0.00   | 425.00           | Cash                          | DC3605250003471 | 02/05/2025          |
| 2.      | APR 2019-MAR 2020                                                                     | SGST                           | Telangana       | 0.00     | 0.00     | 0.00                  | 425.00 | 0.00   | 425.00           | Cash                          | DC3605250003471 | 02/05/2025          |
| 3.      | APR 2019-MAR 2020                                                                     | CGST                           | Telangana       | 0.00     | 2,405.00 | 0.00                  | 0.00   | 0.00   | 2,405.00         | Cash                          | DC3605250003471 | 02/05/2025          |
| 4.      | APR 2019-MAR 2020                                                                     | SGST                           | Telangana       | 0.00     | 2,405.00 | 0.00                  | 0.00   | 0.00   | 2,405.00         | Cash                          | DC3605250003471 | 02/05/2025          |
| 5.      | APR 2020-MAR 2021                                                                     | CGST                           | Telangana       | 0.00     | 0.00     | 0.00                  | 525.00 | 0.00   | 525.00           | Cash                          | DC3605250003471 | 02/05/2025          |
| 6.      | APR 2020-MAR 2021                                                                     | SGST                           | Telangana       | 0.00     | 0.00     | 0.00                  | 525.00 | 0.00   | 525.00           | Cash                          | DC3605250003471 | 02/05/2025          |
| 7.      | APR 2020-MAR 2021                                                                     | CGST                           | Telangana       | 0.00     | 250.00   | 0.00                  | 0.00   | 0.00   | 250.00           | Cash                          | DC3605250003471 | 02/05/2025          |

|     |                       |      |           |      |          |      |        |      |          |      |                     |            |
|-----|-----------------------|------|-----------|------|----------|------|--------|------|----------|------|---------------------|------------|
| 8.  | APR 2020-<br>MAR 2021 | SGST | Telangana | 0.00 | 250.00   | 0.00 | 0.00   | 0.00 | 250.00   | Cash | DC360525000<br>3471 | 02/05/2025 |
| 9.  | APR 2021-<br>MAR 2022 | CGST | Telangana | 0.00 | 0.00     | 0.00 | 575.00 | 0.00 | 575.00   | Cash | DC360525000<br>3471 | 02/05/2025 |
| 10. | APR 2021-<br>MAR 2022 | SGST | Telangana | 0.00 | 0.00     | 0.00 | 575.00 | 0.00 | 575.00   | Cash | DC360525000<br>3471 | 02/05/2025 |
| 11. | APR 2021-<br>MAR 2022 | CGST | Telangana | 0.00 | 1,311.00 | 0.00 | 0.00   | 0.00 | 1,311.00 | Cash | DC360525000<br>3471 | 02/05/2025 |
| 12. | APR 2021-<br>MAR 2022 | SGST | Telangana | 0.00 | 1,311.00 | 0.00 | 0.00   | 0.00 | 1,311.00 | Cash | DC360525000<br>3471 | 02/05/2025 |

#### 8. Reasons, if any -

In reference to Para 8 concerning late fee and interest for delayed filing of GSTR-3B Returns, Pursuant to the Spot Memo issued vide GADT/CnG/ADT/GST/3482/2024-Gr 2-CGST-ADT CIR-1-ADT-II-HYDERABAD dated: 27/03/2025 such late fee along with interest is being paid.

#### 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: Designated Partner

Date: 02/05/2025

UNFILED

| Name of the Ledger                    | Date       | Party Name                         | GSTN            | Reg, URD, Comp, RCN | Taxable Value |
|---------------------------------------|------------|------------------------------------|-----------------|---------------------|---------------|
| Aggregate GST 5%                      | 25-04-2020 | SUP-Sri Bala Saraswathi Industries | 36ALUPK3117D1Z5 | Registered          | 20,053        |
| Aggregate GST 5%                      | 11-06-2020 | SUP-Sai Vishal Enterprises         | 36AHIPK6441Q1ZQ | Registered          | 5,428         |
| Aggregate GST 5%                      | 17-07-2020 | SP-Sree Sai Sharanya Enterprises   | 36BNCPR1098B1Z3 | Registered          | 10,714        |
| Aggregate GST 5%                      | 20-07-2020 | SUP-Sai Vishal Enterprises         | 36AHIPK6441Q1ZQ | Registered          | 5,429         |
| Aggregate GST 5%                      | 31-07-2020 | SUP-Sai Vishal Enterprises         | 36AHIPK6441Q1ZQ | Registered          | 11,857        |
| Aggregate GST 5%                      | 31-10-2020 | SUP-Sai Vishal Enterprises         | 36AHIPK6441Q1ZQ | Registered          | 11,858        |
| Aggregate GST 5%                      | 21-11-2020 | SUP-Sai Lakshmi Enterprises        | 36AKBPG5049G1ZD | Registered          | 9,690         |
| Aggregate GST 5%                      | 19-02-2021 | SUP-Sai Lakshmi Enterprises        | 36AKBPG5049G1ZD | Registered          | 24,667        |
| Aggregate GST 5%                      | 31-03-2021 | SUP-Sri Bala Saraswathi Industries | 36ALUPK3117D1Z5 | Registered          | 11,400        |
| Aggregate GST 5%                      | 31-03-2021 | SUP-Sri Bala Saraswathi Industries | 36ALUPK3117D1Z5 | Registered          | 52,380        |
| Bricks & Blocks GST 18%               | 30-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 9,600         |
| Cement GST 28%                        | 15-07-2020 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 23,500        |
| Cement GST 28%                        | 24-02-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 59,400        |
| Cement GST 28%                        | 31-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 40,450        |
| Chemicals GST 18%                     | 15-07-2020 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 8,280         |
| Chemicals GST 18%                     | 15-07-2020 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 2,985         |
| Chemicals GST 18%                     | 28-10-2020 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 5,970         |
| Chemicals GST 18%                     | 11-02-2021 | SUP-Anisha Associates              | 36ABTPV3594Q1Z8 | Registered          | 2,760         |
| Chemicals GST 18%                     | 24-02-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 920           |
| Chemicals GST 18%                     | 28-02-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 4,650         |
| Doors, Door Frames & Hardware GST 5%  | 30-10-2020 | SUP-Rajdhani Tiles Company         | 36AAPPU3108E1ZM | Registered          | 31,240        |
| Doors, Door Frames & Hardware GST 18% | 17-06-2020 | SUP-Adilabad Timber Mart           | 36AADFA0098D1ZU | Registered          | 2,880         |
| Doors, Door Frames & Hardware GST 18% | 15-07-2020 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 1,987         |
| Doors, Door Frames & Hardware GST 18% | 18-09-2020 | SUP-Sree Venkata Durga Anjaneya St | 36ABVPS3995A1Z1 | Registered          | 3,480         |
| Doors, Door Frames & Hardware GST 18% | 24-09-2020 | SUP-Sree Venkata Durga Anjaneya St | 36ABVPS3995A1Z1 | Registered          | 3,480         |
| Doors, Door Frames & Hardware GST 18% | 30-11-2020 | SUP-Adilabad Timber Mart           | 36AADFA0098D1ZU | Registered          | 65,805        |
| Doors, Door Frames & Hardware GST 18% | 10-12-2020 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 1,505         |
| Doors, Door Frames & Hardware GST 18% | 14-12-2020 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 2,800         |
| Doors, Door Frames & Hardware GST 18% | 16-12-2020 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 555           |
| Doors, Door Frames & Hardware GST 18% | 31-12-2020 | SUP-Sri Balaji Enterprises         | 36AEIPJ0494H1ZF | Registered          | 1,02,760      |
| Doors, Door Frames & Hardware GST 18% | 31-12-2020 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 1,680         |
| Doors, Door Frames & Hardware GST 18% | 11-01-2021 | SUP-Sri Balaji Enterprises         | 36AEIPJ0494H1ZF | Registered          | 3,450         |
| Doors, Door Frames & Hardware GST 18% | 11-01-2021 | SUP-Adilabad Timber Mart           | 36AADFA0098D1ZU | Registered          | 87,240        |
| Doors, Door Frames & Hardware GST 18% | 13-01-2021 | Sup -Bhagwati Electricals          | 36ABLFM7631F1Z3 | Registered          | 568           |
| Doors, Door Frames & Hardware GST 18% | 18-01-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 2,065         |

| Name of the Ledger                    | Date       | Party Name                           | GSTN                | Reg, URD, Comp, RCN | Taxable Value |
|---------------------------------------|------------|--------------------------------------|---------------------|---------------------|---------------|
| Doors, Door Franes & Hardware GST 18% | 18-01-2021 | SUP-Maha Lakshmi Traders             | 36AHEPK7054M1ZZ     | Registered          | 722           |
| Doors, Door Franes & Hardware GST 18% | 27-01-2021 | SUP-Sri Balaji Enterprises           | 36AEIPJ0494H1ZF     | Registered          | 5,495         |
| Doors, Door Franes & Hardware GST 18% | 04-02-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 3,145         |
| Doors, Door Franes & Hardware GST 18% | 04-02-2021 | SUP-Sri Balaji Enterprises           | 36AEIPJ0494H1ZF     | Registered          | 1,21,150      |
| Doors, Door Franes & Hardware GST 18% | 04-02-2021 | SUP-Sree Sunil Enterprises           | 36AAKPY9012E1ZG     | Registered          | 322           |
| Doors, Door Franes & Hardware GST 18% | 11-02-2021 | SUP-Sri Balaji Enterprises           | 36AEIPJ0494H1ZF     | Registered          | 1,500         |
| Doors, Door Franes & Hardware GST 18% | 11-02-2021 | SUP-Swathi Buildtech Pvt Ltd         | 36AALCS7320R1ZM     | Registered          | 10,085        |
| Doors, Door Franes & Hardware GST 18% | 19-02-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 82,542        |
| Doors, Door Franes & Hardware GST 18% | 19-02-2021 | Sup -Bhagwati Electricals            | 36ABLFM7631F1Z3     | Registered          | 356           |
| Doors, Door Franes & Hardware GST 18% | 19-02-2021 | Sup -Bhagwati Electricals            | 36ABLFM7631F1Z3     | Registered          | 1,508         |
| Doors, Door Franes & Hardware GST 18% | 24-02-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 3,405         |
| Doors, Door Franes & Hardware GST 18% | 24-02-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 6,174         |
| Doors, Door Franes & Hardware GST 18% | 28-02-2021 | SUP-Adilabad Timber Mart             | 36AADFA0098D1ZU     | Registered          | 1,18,431      |
| Doors, Door Franes & Hardware GST 18% | 28-02-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 3,180         |
| Doors, Door Franes & Hardware GST 18% | 16-03-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 1,061         |
| Doors, Door Franes & Hardware GST 18% | 16-03-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 1,029         |
| Doors, Door Franes & Hardware GST 18% | 18-03-2021 | SUP - Sri Sai Rohith Marketing Comp  | 36AMHPC9678H1ZM     | Registered          | 43,290        |
| Doors, Door Franes & Hardware GST 18% | 18-03-2021 | SUP-Adilabad Timber Mart             | 36AADFA0098D1ZU     | Registered          | 1,18,430      |
| Doors, Door Franes & Hardware GST 18% | 18-03-2021 | SUP - Sri Arihant Steels             | 36ADZPG3609B1ZK     | Registered          | 3,500         |
| Doors, Door Franes & Hardware GST 18% | 18-03-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 2,121         |
| Doors, Door Franes & Hardware GST 18% | 20-03-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 1,770         |
| Doors, Door Franes & Hardware GST 18% | 27-03-2021 | Sup -Bhagwati Electricals            | 36ABLFM7631F1Z3     | Registered          | 1,886         |
| Doors, Door Franes & Hardware GST 18% | 30-03-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 600           |
| Doors, Door Franes & Hardware GST 18% | 31-03-2021 | SUP-Liberty21 Ventures Private Limit | 36AADCG8462G1ZG     | Registered          | 15,438        |
| Doors, Door Franes & Hardware GST 18% | 22-06-2020 | ECARD-A suresh                       | GSTIN not specified | Unregistered        | 400           |
| Electrical GST 12%                    | 28-10-2020 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 6,200         |
| Electrical GST 12%                    | 28-10-2020 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 10,660        |
| Electrical GST 12%                    | 14-12-2020 | SUP-Reflections Electricals (P) Ltd. | 36AADCR2047Q1ZZ     | Registered          | 12,750        |
| Electrical GST 12%                    | 16-12-2020 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 3,825         |
| Electrical GST 12%                    | 31-12-2020 | SUP-Reflections Electricals (P) Ltd. | 36AADCR2047Q1ZZ     | Registered          | 12,750        |
| Electrical GST 12%                    | 30-01-2021 | SUP-Reflections Electricals (P) Ltd. | 36AADCR2047Q1ZZ     | Registered          | 12,750        |
| Electrical GST 12%                    | 22-02-2021 | SUP-Reflections Electricals (P) Ltd. | 36AADCR2047Q1ZZ     | Registered          | 16,240        |
| Electrical GST 12%                    | 22-02-2021 | SUP-Reflections Electricals (P) Ltd. | 36AADCR2047Q1ZZ     | Registered          | 16,240        |
| Electrical GST 12%                    | 16-03-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 2,535         |
| Electrical GST 12%                    | 16-03-2021 | SUP-Reflections Electricals (P) Ltd. | 36AADCR2047Q1ZZ     | Registered          | 240           |
| Electrical GST 12%                    | 16-03-2021 | SUP-Reflections Electricals (P) Ltd. | 36AADCR2047Q1ZZ     | Registered          | 10,300        |

| Name of the Ledger | Date       | Party Name                           | GSTN            | Reg, URD, Comp, RCN | Taxable Value |
|--------------------|------------|--------------------------------------|-----------------|---------------------|---------------|
| Electrical GST 12% | 16-03-2021 | SUP-Reflections Electricals (P) Ltd. | 36AADCR2047Q1ZZ | Registered          | 1,600         |
| Electrical GST 12% | 30-03-2021 | SUP-Reflections Electricals (P) Ltd. | 36AADCR2047Q1ZZ | Registered          | 25,500        |
| Electrical GST 12% | 31-03-2021 | SUP-Reflections Electricals (P) Ltd. | 36AADCR2047Q1ZZ | Registered          | 960           |
| Electrical GST 12% | 31-03-2021 | SUP-Reflections Electricals (P) Ltd. | 36AADCR2047Q1ZZ | Registered          | 1,600         |
| Electrical GST 12% | 31-03-2021 | SUP-Reflections Electricals (P) Ltd. | 36AADCR2047Q1ZZ | Registered          | 1,600         |
| Electrical GST 18% | 20-08-2020 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 17,020        |
| Electrical GST 18% | 30-09-2020 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 600           |
| Electrical GST 18% | 30-09-2020 | SUP-Elegant Enterprises              | 36AJBPK0412E1ZY | Registered          | 1,581         |
| Electrical GST 18% | 17-11-2020 | SUP-Elegant Enterprises              | 36AJBPK0412E1ZY | Registered          | 2,250         |
| Electrical GST 18% | 17-11-2020 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 28,360        |
| Electrical GST 18% | 26-11-2020 | SUP-Shubham Enterprises              | 36AMRPG2711M1ZT | Registered          | 632           |
| Electrical GST 18% | 30-11-2020 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 31,000        |
| Electrical GST 18% | 14-12-2020 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 31,000        |
| Electrical GST 18% | 31-12-2020 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 12,925        |
| Electrical GST 18% | 31-12-2020 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 29,652        |
| Electrical GST 18% | 02-01-2021 | Sup -Bhagwati Electricals            | 36ABLFM7631F1Z3 | Registered          | 1,339         |
| Electrical GST 18% | 02-01-2021 | Sup -Bhagwati Electricals            | 36ABLFM7631F1Z3 | Registered          | 373           |
| Electrical GST 18% | 11-01-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 29,750        |
| Electrical GST 18% | 18-01-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 4,338         |
| Electrical GST 18% | 18-01-2021 | SUP-Shubham Enterprises              | 36AMRPG2711M1ZT | Registered          | 440           |
| Electrical GST 18% | 18-01-2021 | SUP-Sri Parameshwara Engineering     | 36AAAYCS2123D1Z | Registered          | 2,500         |
| Electrical GST 18% | 18-01-2021 | SUP-Agarwal Trading Corporation      | 36AAZFA9681Q1Z2 | Registered          | 593           |
| Electrical GST 18% | 22-01-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 300           |
| Electrical GST 18% | 04-02-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 31,125        |
| Electrical GST 18% | 11-02-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 37,629        |
| Electrical GST 18% | 11-02-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 12,000        |
| Electrical GST 18% | 11-02-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 74,538        |
| Electrical GST 18% | 11-02-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 1,407         |
| Electrical GST 18% | 19-02-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 200           |
| Electrical GST 18% | 19-02-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 16,576        |
| Electrical GST 18% | 19-02-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 1,080         |
| Electrical GST 18% | 19-02-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 22,141        |
| Electrical GST 18% | 19-02-2021 | SP-New Hanuman Traders               | 36AMCPC2801P1Z7 | Registered          | 1,110         |
| Electrical GST 18% | 22-02-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 10,756        |
| Electrical GST 18% | 22-02-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 16,368        |
| Electrical GST 18% | 28-02-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7 | Registered          | 950           |

| Name of the Ledger | Date       | Party Name                         | GSTN            | Reg, URD, Comp, RCN | Taxable Value |
|--------------------|------------|------------------------------------|-----------------|---------------------|---------------|
| Electrical GST 18% | 28-02-2021 | SUP-Sri Parameshwara Engineering S | 36AAYCS2123D1Z  | Registered          | 4,400         |
| Electrical GST 18% | 28-02-2021 | SUP-Elegant Enterprises            | 36AJBPK0412E1ZY | Registered          | 2,280         |
| Electrical GST 18% | 28-02-2021 | SUP-Elegant Enterprises            | 36AJBPK0412E1ZY | Registered          | 10,125        |
| Electrical GST 18% | 28-02-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 12,050        |
| Electrical GST 18% | 28-02-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 4,600         |
| Electrical GST 18% | 28-02-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 5,100         |
| Electrical GST 18% | 16-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 11,411        |
| Electrical GST 18% | 16-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 659           |
| Electrical GST 18% | 16-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 2,205         |
| Electrical GST 18% | 16-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 28,065        |
| Electrical GST 18% | 16-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 10,590        |
| Electrical GST 18% | 16-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 44,050        |
| Electrical GST 18% | 16-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 2,250         |
| Electrical GST 18% | 16-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 10,500        |
| Electrical GST 18% | 16-03-2021 | SUP-Elegant Enterprises            | 36AJBPK0412E1ZY | Registered          | 5,625         |
| Electrical GST 18% | 18-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 8,820         |
| Electrical GST 18% | 18-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 17,600        |
| Electrical GST 18% | 18-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 31,300        |
| Electrical GST 18% | 20-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 1,741         |
| Electrical GST 18% | 30-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 66,748        |
| Electrical GST 18% | 30-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 29,811        |
| Electrical GST 18% | 30-03-2021 | SUP-Sree Sunil Enterprises         | 36AAKPY9012E1ZG | Registered          | 2,946         |
| Electrical GST 18% | 30-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 9,555         |
| Electrical GST 18% | 30-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 3,941         |
| Electrical GST 18% | 30-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 39,520        |
| Electrical GST 18% | 31-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 27,166        |
| Electrical GST 18% | 31-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 2,345         |
| Electrical GST 18% | 31-03-2021 | SUP-Elegant Enterprises            | 36AJBPK0412E1ZY | Registered          | 1,800         |
| Electrical GST 18% | 31-03-2021 | SUP-Premier Engineering Corporatio | 36AACFP6807A1ZL | Registered          | 15,978        |
| Electrical GST 18% | 31-03-2021 | SUP-Sri Parameshwara Engineering S | 36AAYCS2123D1Z  | Registered          | 6,250         |
| Electrical GST 18% | 31-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 8,600         |
| Electrical GST 5%  | 30-03-2021 | SUP - ReEnergy Infra Pvt Ltd       | 36AAGCR4215B1ZT | Registered          | 18,525        |
| Equipment GST 18%  | 11-06-2020 | SUP-M M Aqua Systems               | 36AXHPS4068E1Z8 | Registered          | 1,40,000      |
| Equipment GST 18%  | 26-06-2020 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 24,609        |
| Equipment GST 18%  | 26-06-2020 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 1,733         |
| Equipment GST 18%  | 15-07-2020 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 29,662        |

| Name of the Ledger   | Date       | Party Name                           | GSTN                | Reg, URD, Comp, RCN | Taxable Value |
|----------------------|------------|--------------------------------------|---------------------|---------------------|---------------|
| Equipment GST 18%    | 25-09-2020 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | -24,609       |
| Equipment GST 18%    | 11-02-2021 | SUP-Interactive Data Systems Limited | 36AACCI3537P1Z6     | Registered          | 2,500         |
| Equipment GST 18%    | 11-02-2021 | SUP-Roots Multiclean Ltd             | 36AABCR0315F1ZX     | Registered          | 19,600        |
| Equipment GST 18%    | 08-03-2021 | SUP-M M Aqua Systems                 | 36AXHPS4068E1Z8     | Registered          | 2,450         |
| Equipment GST 18%    | 31-03-2021 | SUP-Interactive Data Systems Limited | 36AACCI3537P1Z6     | Registered          | 550           |
| Equipment GST 18%    | 31-03-2021 | SUP-Dhatri Enterprises               | 36BASPA3241G1ZW     | Registered          | 1,29,825      |
| Equipment GST 28%    | 25-09-2020 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 24,609        |
| False Celing GST 18% | 22-02-2021 | SUP - Vensai Global Pvt Ltd          | 36AAFCV8055L1ZR     | Registered          | 15,320        |
| Furniture GST 18%    | 31-03-2021 | SUP-Linus Consultants Pvt Ltd        | 36AAACL7034N1Z9     | Registered          | 1,11,000      |
| Paints GST 18%       | 31-12-2020 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 158           |
| Paints GST 18%       | 24-02-2021 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 654           |
| Paints GST 18%       | 20-03-2021 | CONT-P Hanumanthu ( Painter )        | 36ADGPH9598F2Z1     | Registered          | 20,580        |
| Paints GST 18%       | 20-03-2021 | CONT-P Hanumanthu ( Painter )        | 36ADGPH9598F2Z1     | Registered          | 20,580        |
| Paints GST 18%       | 31-03-2021 | CONT-Subash Chandra Maurya           | GSTIN not specified | Unregistered        | 12,915        |
| Paints GST 18%       | 31-03-2021 | CONT-Subash Chandra Maurya           | GSTIN not specified | Unregistered        | 14,760        |
| Plumbing GST 12%     | 30-09-2020 | Sup-Shri Ganesh Pumps & Machinery    | 36AAHFS8926L1ZI     | Registered          | 23,834        |
| Plumbing GST 12%     | 16-12-2020 | Sup-Shri Ganesh Pumps & Machinery    | 36AAHFS8926L1ZI     | Registered          | 18,292        |
| Plumbing GST 12%     | 28-01-2021 | Sup-Shri Ganesh Pumps & Machinery    | 36AAHFS8926L1ZI     | Registered          | 25,545        |
| Plumbing GST 12%     | 16-03-2021 | Sup-Shri Ganesh Pumps & Machinery    | 36AAHFS8926L1ZI     | Registered          | 38,896        |
| Plumbing GST 18%     | 30-04-2020 | CONT-Homeline Infra                  | 36AAHFH0688L1ZY     | Registered          | 16,89,713     |
| Plumbing GST 18%     | 30-04-2020 | CONT-Homeline Infra                  | 36AAHFH0688L1ZY     | Registered          | 26,00,000     |
| Plumbing GST 18%     | 06-06-2020 | SUP-Praful Sanitary                  | 36ACWPG4864A1ZG     | Registered          | 7,847         |
| Plumbing GST 18%     | 15-07-2020 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 1,456         |
| Plumbing GST 18%     | 17-07-2020 | SUP-Praful Sanitary                  | 36ACWPG4864A1ZG     | Registered          | 4,252         |
| Plumbing GST 18%     | 13-08-2020 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 6,321         |
| Plumbing GST 18%     | 08-09-2020 | Sup - Sree Mahaveer Engg & Electric  | 36AYMPS1825R1ZJ     | Registered          | 7,925         |
| Plumbing GST 18%     | 30-09-2020 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 3,639         |
| Plumbing GST 18%     | 30-09-2020 | Sup-Shri Ganesh Pumps & Machinery    | 36AAHFS8926L1ZI     | Registered          | 4,000         |
| Plumbing GST 18%     | 19-10-2020 | Sup - Sree Mahaveer Engg & Electric  | 36AYMPS1825R1ZJ     | Registered          | 9,575         |
| Plumbing GST 18%     | 28-10-2020 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 7,786         |
| Plumbing GST 18%     | 30-10-2020 | Sup - Sree Mahaveer Engg & Electric  | 36AYMPS1825R1ZJ     | Registered          | 9,575         |
| Plumbing GST 18%     | 31-10-2020 | Sup-Tirupati Pipe & Fittings         | GSTIN not specified | Unregistered        | 480           |
| Plumbing GST 18%     | 10-11-2020 | SUP-Praful Sanitary                  | 36ACWPG4864A1ZG     | Registered          | 258           |
| Plumbing GST 18%     | 17-11-2020 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 788           |
| Plumbing GST 18%     | 21-11-2020 | Sup - Garima Enterprises             | 36ADAPJ2674E1ZT     | Registered          | 2,240         |
| Plumbing GST 18%     | 30-11-2020 | SUP-Summit Sales LLP                 | 36ACQFS2044C1Z7     | Registered          | 3,828         |

| Name of the Ledger | Date       | Party Name                             | GSTN                | Reg, URD, Comp, RCN | Taxable Value |
|--------------------|------------|----------------------------------------|---------------------|---------------------|---------------|
| Plumbing GST 18%   | 19-12-2020 | Sup Sahoo's Traders                    | GSTIN not specified | Unregistered        | 615           |
| Plumbing GST 18%   | 22-12-2020 | Sup-Shri Ganesh Pumps & Machinery      | 36AAHFS8926L1Z1     | Registered          | 6,356         |
| Plumbing GST 18%   | 31-12-2020 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 2,310         |
| Plumbing GST 18%   | 11-01-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 650           |
| Plumbing GST 18%   | 13-01-2021 | Sup -Bhagwati Electricals              | 36ABLFM7631F1Z3     | Registered          | 322           |
| Plumbing GST 18%   | 18-01-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 3,094         |
| Plumbing GST 18%   | 18-01-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 8,368         |
| Plumbing GST 18%   | 18-01-2021 | Sup -Bhagwati Electricals              | 36ABLFM7631F1Z3     | Registered          | 818           |
| Plumbing GST 18%   | 22-01-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 10,272        |
| Plumbing GST 18%   | 22-01-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 9,578         |
| Plumbing GST 18%   | 22-01-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 702           |
| Plumbing GST 18%   | 22-01-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 26,904        |
| Plumbing GST 18%   | 22-01-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 10,272        |
| Plumbing GST 18%   | 28-01-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 336           |
| Plumbing GST 18%   | 28-01-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 7,195         |
| Plumbing GST 18%   | 04-02-2021 | SUP-Praful Sanitary                    | 36ACWPG4864A1ZG     | Registered          | 2,502         |
| Plumbing GST 18%   | 04-02-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 1,182         |
| Plumbing GST 18%   | 11-02-2021 | SUP-Praful Sanitary                    | 36ACWPG4864A1ZG     | Registered          | 1,528         |
| Plumbing GST 18%   | 19-02-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 2,310         |
| Plumbing GST 18%   | 19-02-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 883           |
| Plumbing GST 18%   | 19-02-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 13,076        |
| Plumbing GST 18%   | 19-02-2021 | Sup -Bhagwati Electricals              | 36ABLFM7631F1Z3     | Registered          | 1,686         |
| Plumbing GST 18%   | 22-02-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 11,700        |
| Plumbing GST 18%   | 28-02-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 12,046        |
| Plumbing GST 18%   | 28-02-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 12,094        |
| Plumbing GST 18%   | 28-02-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 32,792        |
| Plumbing GST 18%   | 16-03-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 3,360         |
| Plumbing GST 18%   | 16-03-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 21,592        |
| Plumbing GST 18%   | 16-03-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 4,014         |
| Plumbing GST 18%   | 16-03-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 9,236         |
| Plumbing GST 18%   | 16-03-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 5,775         |
| Plumbing GST 18%   | 16-03-2021 | Sup-Shri Ganesh Pumps & Machinery      | 36AAHFS8926L1Z1     | Registered          | 4,492         |
| Plumbing GST 18%   | 16-03-2021 | SUP - Vensai Global Pvt Ltd            | 36AAFVCV8055L1ZR    | Registered          | 8,950         |
| Plumbing GST 18%   | 18-03-2021 | Sup - Sree Mahaveer Engg & Electricals | 36AYMPS1825R1Z1     | Registered          | 4,000         |
| Plumbing GST 18%   | 18-03-2021 | SUP-Ganesh Tube Traders                | 36ADBPJ8881C1Z1     | Registered          | 8,700         |
| Plumbing GST 18%   | 18-03-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7     | Registered          | 10,598        |

| Name of the Ledger | Date       | Party Name                         | GSTN            | Reg, URD, Comp, RCN | Taxable Value |
|--------------------|------------|------------------------------------|-----------------|---------------------|---------------|
| Plumbing GST 18%   | 18-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 13,771        |
| Plumbing GST 18%   | 30-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 10,598        |
| Plumbing GST 18%   | 30-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 28,320        |
| Plumbing GST 18%   | 30-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 9,622         |
| Plumbing GST 18%   | 30-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 280           |
| Plumbing GST 18%   | 30-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 1,596         |
| Plumbing GST 18%   | 30-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 11,374        |
| Plumbing GST 18%   | 31-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 4,014         |
| Plumbing GST 18%   | 31-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 9,236         |
| Plumbing GST 18%   | 31-03-2021 | SUP-Ganesh Tube Traders            | 36ADBPJ8881C1ZJ | Registered          | 16,200        |
| Plumbing GST 18%   | 31-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 10,598        |
| Plumbing GST 18%   | 31-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 7,269         |
| Plumbing GST 18%   | 31-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 20,928        |
| Plumbing GST 18%   | 31-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 8,772         |
| Steel GST 18%      | 02-06-2020 | SUP-Shah Traders                   | 36ADVPS026611ZW | Registered          | 3,017         |
| Steel GST 18%      | 02-06-2020 | SUP-Shah Traders                   | 36ADVPS026611ZW | Registered          | 6,486         |
| Steel GST 18%      | 17-06-2020 | SUP-Sri Laxmi Ganesh Steels & Hadw | 36ARPPK9655D2ZA | Registered          | 1,100         |
| Steel GST 18%      | 26-06-2020 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 11,114        |
| Steel GST 18%      | 14-09-2020 | SUP-Dilpreet Tubes Pvt. Ltd.       | 36AABCD6242R1Z8 | Registered          | 28,811        |
| Steel GST 18%      | 17-09-2020 | Sup - Nandini Steel Traders        | 36CJDPS6363Q1ZB | Registered          | 1,032         |
| Steel GST 18%      | 28-11-2020 | Sup - Nandini Steel Traders        | 36CJDPS6363Q1ZB | Registered          | 806           |
| Steel GST 18%      | 30-11-2020 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 10,224        |
| Steel GST 18%      | 10-12-2020 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 1,789         |
| Steel GST 18%      | 19-12-2020 | Sup - Nandini Steel Traders        | 36CJDPS6363Q1ZB | Registered          | 1,029         |
| Steel GST 18%      | 22-12-2020 | SUP-Dilpreet Tubes Pvt. Ltd.       | 36AABCD6242R1Z8 | Registered          | 1,285         |
| Steel GST 18%      | 31-12-2020 | SUP-Dilpreet Tubes Pvt. Ltd.       | 36AABCD6242R1Z8 | Registered          | 3,240         |
| Steel GST 18%      | 31-12-2020 | SUP-Dilpreet Tubes Pvt. Ltd.       | 36AABCD6242R1Z8 | Registered          | 6,600         |
| Steel GST 18%      | 11-01-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 1,022         |
| Steel GST 18%      | 11-01-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 3,834         |
| Steel GST 18%      | 16-01-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 6,134         |
| Steel GST 18%      | 16-01-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 10,224        |
| Steel GST 18%      | 11-02-2021 | SUP-Dilpreet Tubes Pvt. Ltd.       | 36AABCD6242R1Z8 | Registered          | 18,558        |
| Steel GST 18%      | 16-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 7,952         |
| Steel GST 18%      | 16-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 20,022        |
| Steel GST 18%      | 16-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 19,966        |
| Steel GST 18%      | 16-03-2021 | SUP-Summit Sales LLP               | 36ACQFS2044C1Z7 | Registered          | 6,816         |

| Name of the Ledger       | Date       | Party Name                   | GSTN                | Reg, URD, Comp, RCN | Taxable Value |
|--------------------------|------------|------------------------------|---------------------|---------------------|---------------|
| Steel GST 18%            | 31-03-2021 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 18,424        |
| Steel GST 18%            | 31-03-2021 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 9,983         |
| Sundry Purchases GST 12% | 15-07-2020 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 200           |
| Sundry Purchases GST 12% | 15-07-2020 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 1,380         |
| Sundry Purchases GST 12% | 13-08-2020 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 200           |
| Sundry Purchases GST 12% | 30-09-2020 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 600           |
| Sundry Purchases GST 12% | 30-11-2020 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 400           |
| Sundry Purchases GST 12% | 11-01-2021 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 400           |
| Sundry Purchases GST 12% | 30-03-2021 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 84            |
| Sundry Purchases GST 18% | 17-06-2020 | SUP-Gautham Enterprises      | 36ADIPA9683N1ZW     | Registered          | 2,606         |
| Sundry Purchases GST 18% | 22-06-2020 | SUP-Gautham Enterprises      | 36ADIPA9683N1ZW     | Registered          | 1,200         |
| Sundry Purchases GST 18% | 15-07-2020 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 1,033         |
| Sundry Purchases GST 18% | 15-07-2020 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 2,100         |
| Sundry Purchases GST 18% | 15-07-2020 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 504           |
| Sundry Purchases GST 18% | 15-07-2020 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 1,091         |
| Sundry Purchases GST 18% | 15-07-2020 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 504           |
| Sundry Purchases GST 18% | 15-07-2020 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 1,176         |
| Sundry Purchases GST 18% | 13-08-2020 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 800           |
| Sundry Purchases GST 18% | 20-08-2020 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 384           |
| Sundry Purchases GST 18% | 20-08-2020 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 625           |
| Sundry Purchases GST 18% | 08-09-2020 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 2,000         |
| Sundry Purchases GST 18% | 11-09-2020 | SUP-Adilabad Timber Mart     | 36AADFA0098D1ZU     | Registered          | 2,880         |
| Sundry Purchases GST 18% | 17-09-2020 | SUP-Sri Chamunda             | 36BFYPR6250P2Z8     | Registered          | 1,333         |
| Sundry Purchases GST 18% | 17-09-2020 | SUP-Sri Chamunda             | 36BFYPR6250P2Z8     | Registered          | 1,400         |
| Sundry Purchases GST 18% | 17-09-2020 | Sup - Metro Company          | GSTIN Not specified | Unregistered        | 240           |
| Sundry Purchases GST 18% | 19-09-2020 | Sup - Gelco Technocrats Co.  | 36ACRPP9141N1ZP     | Registered          | 4,237         |
| Sundry Purchases GST 18% | 30-09-2020 | Sup- Global Safety Solutions | 36AAOFG9573A1Z5     | Registered          | 3,900         |
| Sundry Purchases GST 18% | 30-09-2020 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 3,491         |
| Sundry Purchases GST 18% | 30-09-2020 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 1,100         |
| Sundry Purchases GST 18% | 30-09-2020 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 2,835         |
| Sundry Purchases GST 18% | 30-09-2020 | SUP-Gautham Enterprises      | 36ADIPA9683N1ZW     | Registered          | 1,424         |
| Sundry Purchases GST 18% | 30-09-2020 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 3,970         |
| Sundry Purchases GST 18% | 06-10-2020 | SUP-Gautham Enterprises      | 36ADIPA9683N1ZW     | Registered          | 1,200         |
| Sundry Purchases GST 18% | 19-10-2020 | SUP-Veerabhadra Enterprises  | 36AEMPG9276J1ZV     | Registered          | 200           |
| Sundry Purchases GST 18% | 10-11-2020 | SUP-Summit Sales LLP         | 36ACQFS2044C1Z7     | Registered          | 230           |
| Sundry Purchases GST 18% | 17-11-2020 | SUP-Gautham Enterprises      | 36ADIPA9683N1ZW     | Registered          | 2,606         |

| Name of the Ledger       | Date       | Party Name                      | GSTN            | Reg, URD, Comp, RCN | Taxable Value |
|--------------------------|------------|---------------------------------|-----------------|---------------------|---------------|
| Sundry Purchases GST 18% | 30-11-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 631           |
| Sundry Purchases GST 18% | 14-12-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 45            |
| Sundry Purchases GST 18% | 14-12-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 2,364         |
| Sundry Purchases GST 18% | 31-12-2020 | SUP-Gautham Enterprises         | 36ADIPA9683N1ZW | Registered          | 1,780         |
| Sundry Purchases GST 18% | 31-12-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 195           |
| Sundry Purchases GST 18% | 04-01-2021 | SUP-Gautham Enterprises         | 36ADIPA9683N1ZW | Registered          | 1,200         |
| Sundry Purchases GST 18% | 11-01-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 6,900         |
| Sundry Purchases GST 18% | 11-01-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 695           |
| Sundry Purchases GST 18% | 22-01-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 6,400         |
| Sundry Purchases GST 18% | 22-01-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 1,517         |
| Sundry Purchases GST 18% | 28-01-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 6,900         |
| Sundry Purchases GST 18% | 04-02-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 9,706         |
| Sundry Purchases GST 18% | 11-02-2021 | SUP-Gautham Enterprises         | 36ADIPA9683N1ZW | Registered          | 1,780         |
| Sundry Purchases GST 18% | 11-02-2021 | SUP- United Engineering Company | 36ABLFM7631F1Z3 | Registered          | 424           |
| Sundry Purchases GST 18% | 24-02-2021 | Sup -Bhagwati Electricals       | 36ABLFM7631F1Z3 | Registered          | 1,780         |
| Sundry Purchases GST 18% | 01-03-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 398           |
| Sundry Purchases GST 18% | 16-03-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 2,866         |
| Sundry Purchases GST 18% | 16-03-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 1,469         |
| Sundry Purchases GST 18% | 30-03-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 1,246         |
| Sundry Purchases GST 18% | 30-03-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 425           |
| Sundry Purchases GST 18% | 30-03-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 6,900         |
| Sundry Purchases GST 18% | 30-03-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 1,270         |
| Sundry Purchases GST 18% | 31-03-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 400           |
| Sundry Purchases GST 18% | 31-03-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 375           |
| Sundry Purchases GST 18% | 31-03-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 6,900         |
| Sundry Purchases GST 18% | 31-03-2021 | SUP - Vensai Global Pvt Ltd     | 36AAFCV8055L1ZR | Registered          | 3,200         |
| Sundry Purchases GST 18% | 31-03-2021 | SUP-Gautham Enterprises         | 36ADIPA9683N1ZW | Registered          | 2,962         |
| Sundry Purchases GST 5%  | 26-06-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 390           |
| Sundry Purchases GST 5%  | 15-07-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 384           |
| Sundry Purchases GST 5%  | 13-08-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 384           |
| Sundry Purchases GST 5%  | 25-09-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | -390          |
| Sundry Purchases GST 5%  | 25-09-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 390           |
| Sundry Purchases GST 5%  | 10-11-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 384           |
| Sundry Purchases GST 5%  | 30-11-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 1,650         |
| Sundry Purchases GST 5%  | 30-11-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 525           |
| Sundry Purchases GST 5%  | 31-12-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 192           |

| Name of the Ledger           | Date       | Party Name                      | GSTN            | Reg, URD, Comp, RCN | Taxable Value |
|------------------------------|------------|---------------------------------|-----------------|---------------------|---------------|
| Sundry Purchases GST 5%      | 11-02-2021 | SUP- United Engineering Company | 36ABLFM7631F1Z3 | Registered          | 4,286         |
| Sundry Purchases GST 5%      | 19-02-2021 | SUP-Arthi Enterprises           | 36AHXPK5121A2ZG | Registered          | 21,375        |
| Sundry Purchases GST 5%      | 24-02-2021 | Sup- Global Safety Solutions    | 36AAQFG9573A1Z5 | Registered          | 1,600         |
| Sundry Purchases GST 5%      | 16-03-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 576           |
| Sundry Purchases GST 5%      | 20-03-2021 | SUP-Arthi Enterprises           | 36AHXPK5121A2ZG | Registered          | 9,500         |
| Sundry Purchases -NIL Rated  | 15-07-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 864           |
| Sundry Purchases -NIL Rated  | 13-08-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 165           |
| Sundry Purchases -NIL Rated  | 15-09-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 480           |
| Sundry Purchases -NIL Rated  | 25-09-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 96            |
| Sundry Purchases -NIL Rated  | 30-09-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 384           |
| Sundry Purchases -NIL Rated  | 31-10-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 6,660         |
| Sundry Purchases -NIL Rated  | 30-11-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 736           |
| Sundry Purchases -NIL Rated  | 14-12-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 336           |
| Sundry Purchases -NIL Rated  | 31-12-2020 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 400           |
| Sundry Purchases -NIL Rated  | 22-01-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 400           |
| Sundry Purchases -NIL Rated  | 01-03-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 1,210         |
| Sundry Purchases -NIL Rated  | 31-03-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 365           |
| Tiles, Granite, Etc. GST 18% | 06-06-2020 | SUP-Rajdhani Tiles Company      | 36AAPPU3108E1ZM | Registered          | 16,800        |
| Tiles, Granite, Etc. GST 18% | 04-02-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 6,049         |
| Tiles, Granite, Etc. GST 18% | 04-02-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 6,049         |
| Tiles, Granite, Etc. GST 18% | 04-02-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 6,979         |
| Tiles, Granite, Etc. GST 18% | 04-02-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 5,583         |
| Tiles, Granite, Etc. GST 18% | 11-02-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 4,653         |
| Tiles, Granite, Etc. GST 18% | 11-02-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 2,792         |
| Tiles, Granite, Etc. GST 18% | 11-02-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 24,156        |
| Tiles, Granite, Etc. GST 18% | 19-02-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 8,840         |
| Tiles, Granite, Etc. GST 18% | 19-02-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 38,920        |
| Tiles, Granite, Etc. GST 18% | 19-02-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 3,340         |
| Tiles, Granite, Etc. GST 18% | 19-02-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 7,348         |
| Tiles, Granite, Etc. GST 18% | 22-02-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 1,355         |
| Tiles, Granite, Etc. GST 18% | 24-02-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 7,348         |
| Tiles, Granite, Etc. GST 18% | 24-02-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 7,910         |
| Tiles, Granite, Etc. GST 18% | 24-02-2021 | Sup -Bhagwati Electricals       | 36ABLFM7631F1Z3 | Registered          | 2,203         |
| Tiles, Granite, Etc. GST 18% | 24-02-2021 | Sup -Bhagwati Electricals       | 36ABLFM7631F1Z3 | Registered          | 1,542         |
| Tiles, Granite, Etc. GST 18% | 16-03-2021 | Sup -Bhagwati Electricals       | 36ABLFM7631F1Z3 | Registered          | 390           |
| Tiles, Granite, Etc. GST 18% | 20-03-2021 | SUP-Summit Sales LLP            | 36ACQFS2044C1Z7 | Registered          | 24,270        |

| Name of the Ledger           | Date       | Party Name                             | GSTN            | Reg, URD, Comp, RCN | Taxable Value |
|------------------------------|------------|----------------------------------------|-----------------|---------------------|---------------|
| Tiles, Granite, Etc. GST 18% | 30-03-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 10,028        |
| Tiles, Granite, Etc. GST 18% | 31-03-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 19,277        |
| Tiles, Granite, Etc. GST 18% | 31-03-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 5,030         |
| Tools GST 12%                | 15-07-2020 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 5,092         |
| Tools GST 18%                | 13-08-2020 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 500           |
| Tools GST 18%                | 28-10-2020 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 1,500         |
| Tools GST 18%                | 30-10-2020 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 4,056         |
| Tools GST 18%                | 10-11-2020 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 1,500         |
| Tools GST 18%                | 17-11-2020 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 1,200         |
| Tools GST 18%                | 30-11-2020 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 100           |
| Tools GST 18%                | 30-11-2020 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 600           |
| Tools GST 18%                | 14-12-2020 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 1,800         |
| Tools GST 18%                | 16-12-2020 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 5,600         |
| Tools GST 18%                | 31-12-2020 | Sup - Shiv Shakti Machine Tools Hard   | 36ADQFS9120G1ZQ | Registered          | 1,080         |
| Tools GST 18%                | 31-12-2020 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 1,450         |
| Tools GST 18%                | 18-01-2021 | Sup -Bhagwati Electricals              | 36ABLFM7631F1Z3 | Registered          | 788           |
| Tools GST 18%                | 22-01-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 1,450         |
| Tools GST 18%                | 04-02-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 3,000         |
| Tools GST 18%                | 11-02-2021 | Sup - Shiv Shakti Machine Tools Hard   | 36ADQFS9120G1ZQ | Registered          | 500           |
| Tools GST 18%                | 11-02-2021 | Sup - Shiv Shakti Machine Tools Hard   | 36ADQFS9120G1ZQ | Registered          | 1,150         |
| Tools GST 18%                | 11-02-2021 | SUP-Sree Sunil Enterprises             | 36AAKPY9012E1ZG | Registered          | 1,504         |
| Tools GST 18%                | 16-03-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 2,400         |
| Tools GST 18%                | 16-03-2021 | Sup - Shiv Shakti Machine Tools Hard   | 36ADQFS9120G1ZQ | Registered          | 500           |
| Tools GST 18%                | 31-03-2021 | Sup - Shiv Shakti Machine Tools Hard   | 36ADQFS9120G1ZQ | Registered          | 300           |
| Tools GST 5%                 | 15-07-2020 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 525           |
| Tools GST 5%                 | 08-09-2020 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 315           |
| Tools GST 5%                 | 30-09-2020 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 1,050         |
| Tools GST 5%                 | 04-02-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 1,295         |
| Tools GST 5%                 | 20-03-2021 | SUP-Summit Sales LLP                   | 36ACQFS2044C1Z7 | Registered          | 2,590         |
| Windows GST 18%              | 24-02-2021 | SUP-S.P UPVC Industries                | 36BBTPG0154J1Z1 | Registered          | 34,020        |
| Windows GST 18%              | 24-02-2021 | SUP-S.P UPVC Industries                | 36BBTPG0154J1Z1 | Registered          | 27,180        |
| Windows GST 18%              | 24-02-2021 | SUP-Liberty21 Ventures Private Limited | 36AADCG8462G1ZG | Registered          | 15,438        |
| Windows GST 18%              | 31-03-2021 | SUP-S.P UPVC Industries                | 36BBTPG0154J1Z1 | Registered          | 34,020        |
| Bricks & Blocks-COMP         | 13-08-2020 | SUP-Sai Vishal Enterprises             | 36AHIPK6441Q1ZQ | Composition dealer  | 1,00,800      |
| Bricks & Blocks-COMP         | 20-08-2020 | SUP- Sri Sai Vishal Enterprises        | 36ACZPL1512H1ZF | Composition dealer  | 18,000        |
| Bricks & Blocks-COMP         | 20-08-2020 | SUP- Sri Sai Vishal Enterprises        | 36ACZPL1512H1ZF | Composition dealer  | 16,500        |

| Name of the Ledger                | Date       | Party Name                      | GSTN            | Reg, URD, Comp, RCN | Taxable Value |
|-----------------------------------|------------|---------------------------------|-----------------|---------------------|---------------|
| Bricks & Blocks-COMP              | 20-08-2020 | SUP- Sri Sai Vishal Enterprises | 36ACZPL1512H1ZF | Composition dealer  | 52,500        |
| Gardending-COMP                   | 13-05-2020 | SUP-Y.Pushpalatha               | 36APYPY9568E1ZM | Composition dealer  | 10,091        |
| Gardending-COMP                   | 17-06-2020 | SUP-Y.Pushpalatha               | 36APYPY9568E1ZM | Composition dealer  | 6,254         |
| Gardending-COMP                   | 07-08-2020 | SUP-Y.Pushpalatha               | 36APYPY9568E1ZM | Composition dealer  | 10,596        |
| Gardending-COMP                   | 04-09-2020 | SUP-Y.Pushpalatha               | 36APYPY9568E1ZM | Composition dealer  | 10,596        |
| Gardending-COMP                   | 06-10-2020 | SUP-Y.Pushpalatha               | 36APYPY9568E1ZM | Composition dealer  | 10,596        |
| Gardending-COMP                   | 06-11-2020 | SUP-Y.Pushpalatha               | 36APYPY9568E1ZM | Composition dealer  | 9,901         |
| Gardending-COMP                   | 26-11-2020 | SUP-Y.Pushpalatha               | 36APYPY9568E1ZM | Composition dealer  | 3,392         |
| Gardending-COMP                   | 04-12-2020 | SUP-Y.Pushpalatha               | 36APYPY9568E1ZM | Composition dealer  | 9,901         |
| Gardending-COMP                   | 07-12-2020 | SUP-Y.Pushpalatha               | 36APYPY9568E1ZM | Composition dealer  | 2,968         |
| Gardending-COMP                   | 07-01-2021 | SUP-Y.Pushpalatha               | 36APYPY9568E1ZM | Composition dealer  | 9,901         |
| Gardending-COMP                   | 31-03-2021 | SUP-Y.Pushpalatha               | 36APYPY9568E1ZM | Composition dealer  | 10,596        |
| Doors, Door Frames & Hardware-URD | 17-12-2020 |                                 | URD             | Unregistered        | 1,050         |
| Doors, Door Frames & Hardware-URD | 19-02-2021 |                                 | URD             | Unregistered        | 960           |
| Doors, Door Frames & Hardware-URD | 16-03-2021 |                                 | URD             | Unregistered        | 969           |
| Electrical-URD                    | 17-07-2020 | SUP-Sundar Motors               | URD             | Unregistered        | 54,500        |
| Electrical-URD                    | 18-01-2021 |                                 | URD             | Unregistered        | 230           |
| Electrical-URD                    | 13-02-2021 |                                 | URD             | Unregistered        | 210           |
| Electrical-URD                    | 16-03-2021 |                                 | URD             | Unregistered        | 390           |
| Gardening-URD                     | 16-03-2021 |                                 | URD             | Unregistered        | 680           |
| Plumbing-URD                      | 22-06-2020 | SUP-Rita Seeds Store            | URD             | Unregistered        | 1,100         |
| Plumbing-URD                      | 17-12-2020 |                                 | URD             | Unregistered        | 1,003         |
| Plumbing-URD                      | 22-01-2021 | Sup - S.S Fabrications          | URD             | Unregistered        | 1,500         |
| Printing & Stationery-UD          | 18-01-2021 |                                 | URD             | Unregistered        | 450           |
| Printing & Stationery-UD          | 18-01-2021 |                                 | URD             | Unregistered        | 900           |
| Printing & Stationery-UD          | 23-01-2021 |                                 | URD             | Unregistered        | 480           |
| Printing & Stationery-UD          | 13-02-2021 |                                 | URD             | Unregistered        | 200           |
| Printing & Stationery-UD          | 08-03-2021 | SUP-SSLLP-Common Expenditure    | 36ACQFS2044C1Z7 | Registered          | 300           |
| Printing & Stationery-UD          | 16-03-2021 |                                 | URD             | Unregistered        | 70            |
| Printing & Stationery-UD          | 26-03-2021 | SUP-SSLLP-Common Expenditure    | 36ACQFS2044C1Z7 | Registered          | 360           |
| Printing & Stationery-UD          | 27-03-2021 |                                 | URD             | Unregistered        | 300           |
| Printing & Stationery-UD          | 27-03-2021 |                                 | URD             | Unregistered        | 90            |
| Printing & Stationery-UD          | 31-03-2021 |                                 | URD             | Unregistered        | 65            |
| Sundry Purchases-URD              | 22-06-2020 |                                 | URD             | Unregistered        | 900           |
| Sundry Purchases-URD              | 10-07-2020 |                                 | URD             | Unregistered        | 474           |
| Sundry Purchases-URD              | 11-09-2020 | SUP-Priyanka Printers           | 36ARORK5593K1Z1 | Registered          | 750           |

| Name of the Ledger   | Date       | Party Name             | GSTN            | Reg,URD,Comp,RCN | Taxable Value |
|----------------------|------------|------------------------|-----------------|------------------|---------------|
| Sundry Purchases-URD | 11-09-2020 | SUP-Priyanka Printers  | 36ARORK5593K1Z1 | Registered       | 3,400         |
| Sundry Purchases-URD | 09-10-2020 | SUP-Priyanka Printers  | 36ARORK5593K1Z1 | Registered       | 300           |
| Sundry Purchases-URD | 13-01-2021 |                        | URD             | Unregistered     | 114           |
| Sundry Purchases-URD | 13-01-2021 |                        | URD             | Unregistered     | 200           |
| Sundry Purchases-URD | 19-02-2021 |                        | URD             | Unregistered     | 150           |
| Sundry Purchases-URD | 28-02-2021 |                        | URD             | Unregistered     | 200           |
| Sundry Purchases-URD | 16-03-2021 |                        | URD             | Unregistered     | 2,426         |
| Sundry Purchases-URD | 16-03-2021 |                        | URD             | Unregistered     | 1,000         |
| Sundry Purchases-URD | 16-03-2021 |                        | URD             | Unregistered     | 483           |
| Sundry Purchases-URD | 16-03-2021 |                        | URD             | Unregistered     | 1,440         |
| Sundry Purchases-URD | 22-03-2021 |                        | URD             | Unregistered     | 36,000        |
| Sundry Purchases-URD | 26-03-2021 |                        | URD             | Unregistered     | 4,090         |
| Sundry Purchases-URD | 31-03-2021 |                        | URD             | Unregistered     | 120           |
| Sundry Purchases-URD | 31-03-2021 |                        | URD             | Unregistered     | 12,800        |
| Tools-URD            | 17-06-2020 | SUP-Rita Seeds Store   | URD             | Unregistered     | 2,050         |
| Tools-URD            | 13-01-2021 |                        | URD             | Unregistered     | 150           |
| Tools-URD            | 16-03-2021 |                        | URD             | Unregistered     | 645           |
| Tools-URD            | 27-03-2021 |                        | URD             | Unregistered     | 1,100         |
| Tools-URD            | 27-03-2021 |                        | URD             | Unregistered     | 2,363         |
| DPUD-Dept Work       | 23-05-2020 | CONJBDW-B Koteswarao   | URD             | Unregistered     | 4,800         |
| DPUD-Dept Work       | 19-06-2020 | CONJBDW-B.Jogaiah      | URD             | Unregistered     | 1,000         |
| DPUD-Dept Work       | 19-06-2020 | CONJBDW-B.Pramod Kumar | URD             | Unregistered     | 3,600         |
| DPUD-Dept Work       | 22-06-2020 | CONJBDW-B Koteswarao   | URD             | Unregistered     | 1,775         |
| DPUD-Dept Work       | 22-06-2020 | CONJBDW-D.Naiomi       | URD             | Unregistered     | 2,400         |
| DPUD-Dept Work       | 22-06-2020 | CONJBDW-B.Pramod Kumar | URD             | Unregistered     | 10,800        |
| DPUD-Dept Work       | 22-06-2020 | CONJBDW-B.Jogaiah      | URD             | Unregistered     | 2,300         |
| DPUD-Dept Work       | 22-06-2020 | CONJBDW-B Koteswarao   | URD             | Unregistered     | 925           |
| DPUD-Dept Work       | 22-06-2020 | CONJBDW-D.Naiomi       | URD             | Unregistered     | 2,400         |
| DPUD-Dept Work       | 26-06-2020 | CONJBDW-D.Naiomi       | URD             | Unregistered     | 2,000         |
| DPUD-Dept Work       | 26-06-2020 | CONJBDW-B.Pramod Kumar | URD             | Unregistered     | 4,050         |
| DPUD-Dept Work       | 26-06-2020 | CONJBDW-B Koteswarao   | URD             | Unregistered     | 925           |
| DPUD-Dept Work       | 26-06-2020 | CONJBDW-B.Jogaiah      | URD             | Unregistered     | 1,150         |
| DPUD-Dept Work       | 03-07-2020 | CONJBDW-D.Naiomi       | URD             | Unregistered     | 2,800         |
| DPUD-Dept Work       | 03-07-2020 | CONJBDW-B.Jogaiah      | URD             | Unregistered     | 1,500         |
| DPUD-Dept Work       | 17-10-2020 | CONJBDW-T.Kurmannna    | URD             | Unregistered     | 7,484         |
| DPUD-Dept Work       | 17-10-2020 | CONJBDW-K Padma        | URD             | Unregistered     | 925           |

| Name of the Ledger | Date       | Party Name             | GSTN | Reg,URD,Comp,RCN | Taxable Value |
|--------------------|------------|------------------------|------|------------------|---------------|
| DPUD-Dept Work     | 17-10-2020 | CONJBDW-Khudoos        | URD  | Unregistered     | 1,500         |
| DPUD-Dept Work     | 17-10-2020 | CONJBDW-D.Naiomi       | URD  | Unregistered     | 2,800         |
| DPUD-Dept Work     | 17-10-2020 | CONJBDW-B.Pramod Kumar | URD  | Unregistered     | 1,262         |
| DPUD-Dept Work     | 17-10-2020 | CONJBDW-B.Pramod Kumar | URD  | Unregistered     | 2,700         |
| DPUD-Dept Work     | 02-11-2020 | CONJBDW-B Koteswarao   | URD  | Unregistered     | 750           |
| DPUD-Dept Work     | 02-11-2020 | CONJBDW-D.Naiomi       | URD  | Unregistered     | 2,800         |
| DPUD-Dept Work     | 02-11-2020 | CONJBDW-B.Pramod Kumar | URD  | Unregistered     | 7,425         |
| DPUD-Dept Work     | 02-11-2020 | CONJBDW-T.Kurmanna     | URD  | Unregistered     | 6,900         |
| DPUD-Dept Work     | 07-11-2020 | CONJBDW-B.Pramod Kumar | URD  | Unregistered     | 6,300         |
| DPUD-Dept Work     | 07-11-2020 | CONJBDW-D.Naiomi       | URD  | Unregistered     | 2,400         |
| DPUD-Dept Work     | 13-11-2020 | CONJBDW-T.Kurmanna     | URD  | Unregistered     | 3,850         |
| DPUD-Dept Work     | 13-11-2020 | CONJBDW-B.Pramod Kumar | URD  | Unregistered     | 6,300         |
| DPUD-Dept Work     | 13-11-2020 | CONJBDW-D.Naiomi       | URD  | Unregistered     | 2,800         |
| DPUD-Dept Work     | 21-11-2020 | CONJBDW-D.Naiomi       | URD  | Unregistered     | 2,800         |
| DPUD-Dept Work     | 21-11-2020 | CONJBDW-T.Kurmanna     | URD  | Unregistered     | 6,975         |
| DPUD-Dept Work     | 21-11-2020 | CONJBDW-B.Pramod Kumar | URD  | Unregistered     | 4,475         |
| DPUD-Dept Work     | 21-11-2020 | CONJBDW-B.Pramod Kumar | URD  | Unregistered     | 2,700         |
| DPUD-Dept Work     | 21-11-2020 | CONJBDW-B Koteswarao   | URD  | Unregistered     | 4,000         |
| DPUD-Dept Work     | 28-11-2020 | CONJBDW-MD Munna       | URD  | Unregistered     | 1,300         |
| DPUD-Dept Work     | 28-11-2020 | CONJBDW-B Koteswarao   | URD  | Unregistered     | 1,950         |
| DPUD-Dept Work     | 28-11-2020 | CONJBDW-D.Naiomi       | URD  | Unregistered     | 2,400         |
| DPUD-Dept Work     | 28-11-2020 | CONJBDW-T.Kurmanna     | URD  | Unregistered     | 10,125        |
| DPUD-Dept Work     | 30-11-2020 | CONJBDW-D.Naiomi       | URD  | Unregistered     | 8,000         |
| DPUD-Dept Work     | 30-11-2020 | CONJBDW-K Padma        | URD  | Unregistered     | 4,600         |
| DPUD-Dept Work     | 30-11-2020 | CONJBDW-Pajjuri Jayram | URD  | Unregistered     | 3,300         |
| DPUD-Dept Work     | 30-11-2020 | CONJBDW-T.Kurmanna     | URD  | Unregistered     | 9,000         |
| DPUD-Dept Work     | 30-11-2020 | CONJBDW-T.Kurmanna     | URD  | Unregistered     | 9,000         |
| DPUD-Dept Work     | 05-12-2020 | CONJBDW-D.Naiomi       | URD  | Unregistered     | 3,200         |
| DPUD-Dept Work     | 05-12-2020 | CONJBDW-B Koteswarao   | URD  | Unregistered     | 1,462         |
| DPUD-Dept Work     | 05-12-2020 | CONJBDW-MD Munna       | URD  | Unregistered     | 1,300         |
| DPUD-Dept Work     | 05-12-2020 | CONJBDW-T.Kurmanna     | URD  | Unregistered     | 9,900         |
| DPUD-Dept Work     | 10-12-2020 | CONJBDW-D.Naiomi       | URD  | Unregistered     | 2,800         |
| DPUD-Dept Work     | 10-12-2020 | CONJBDW-T.Kurmanna     | URD  | Unregistered     | 9,500         |
| DPUD-Dept Work     | 19-12-2020 | CONJBDW-T.Kurmanna     | URD  | Unregistered     | 10,200        |
| DPUD-Dept Work     | 19-12-2020 | CONJBDW-D.Naiomi       | URD  | Unregistered     | 2,800         |
| DPUD-Dept Work     | 26-12-2020 | CONJBDW-D.Naiomi       | URD  | Unregistered     | 2,400         |

| Name of the Ledger | Date       | Party Name               | GSTN | Reg,URD,Comp,RCN | Taxable Value |
|--------------------|------------|--------------------------|------|------------------|---------------|
| DPUD-Dept Work     | 26-12-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 10,200        |
| DPUD-Dept Work     | 29-12-2020 | CONJBDW-Aaron Associates | URD  | Unregistered     | 4,000         |
| DPUD-Dept Work     | 29-12-2020 | CONJBDW-Aaron Associates | URD  | Unregistered     | 4,000         |
| DPUD-Dept Work     | 31-12-2020 | CONJBDW-MD Munna         | URD  | Unregistered     | 1,300         |
| DPUD-Dept Work     | 02-01-2021 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 10,200        |
| DPUD-Dept Work     | 02-01-2021 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 2,800         |
| DPUD-Dept Work     | 08-01-2021 | CONJBDW-Khudoos          | URD  | Unregistered     | 1,100         |
| DPUD-Dept Work     | 08-01-2021 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 10,200        |
| DPUD-Dept Work     | 08-01-2021 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 2,400         |
| DPUD-Dept Work     | 15-01-2021 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 2,400         |
| DPUD-Dept Work     | 23-01-2021 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 3,450         |
| DPUD-Dept Work     | 23-01-2021 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 12,700        |
| DPUD-Dept Work     | 30-01-2021 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 5,825         |
| DPUD-Dept Work     | 30-01-2021 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 2,700         |
| DPUD-Dept Work     | 06-02-2021 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 2,700         |
| DPUD-Dept Work     | 06-02-2021 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 10,250        |
| DPUD-Dept Work     | 19-02-2021 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 2,700         |
| DPUD-Dept Work     | 19-02-2021 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 11,400        |
| DPUD-Dept Work     | 19-02-2021 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 2,700         |
| DPUD-Dept Work     | 19-02-2021 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 10,075        |
| DPUD-Dept Work     | 28-02-2021 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 1,800         |
| DPUD-Dept Work     | 28-02-2021 | CONJBDW-K.Kumar          | URD  | Unregistered     | 1,800         |
| DPUD-Dept Work     | 28-02-2021 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 7,000         |
| DPUD-Dept Work     | 05-03-2021 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 3,600         |
| DPUD-Dept Work     | 05-03-2021 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 15,200        |
| DPUD-Dept Work     | 11-03-2021 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 2,700         |
| DPUD-Dept Work     | 11-03-2021 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 11,400        |
| DPUD-Dept Work     | 11-03-2021 | CONJBDW-Yadagiri.P       | URD  | Unregistered     | 1,600         |
| DPUD-Dept Work     | 20-03-2021 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 2,250         |
| DPUD-Dept Work     | 26-03-2021 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 8,550         |
| DPUD-Dept Work     | 27-03-2021 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 11,400        |
| DPUD-Dept Work     | 27-03-2021 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 2,700         |
| DPUD-Dept Work     | 31-03-2021 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 11,400        |
| DPUD-Dept Work     | 31-03-2021 | CONJBDW-P Praveen Kumar  | URD  | Unregistered     | 3,000         |
| DPUD-Dept Work     | 31-03-2021 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 2,025         |
| EUC-B.Hgamni       | 19-02-2021 |                          | URD  | Unregistered     | 2,420         |

| Name of the Ledger      | Date       | Party Name | GSTN | Reg,URD,Comp,RCN | Taxable Value |
|-------------------------|------------|------------|------|------------------|---------------|
| EUC-B.Hgamni            | 06-03-2021 |            | URD  | Unregistered     | 283           |
| EUC-B.Hgamni            | 18-03-2021 |            | URD  | Unregistered     | 841           |
| EUC-B.Hgamni            | 25-03-2021 |            | URD  | Unregistered     | 436           |
| EUC-B.Rami Naidu        | 11-06-2020 |            | URD  | Unregistered     | 2,328         |
| EUC-B.Rami Naidu        | 11-07-2020 |            | URD  | Unregistered     | 1,023         |
| EUC-B.Rami Naidu        | 25-09-2020 |            | URD  | Unregistered     | 4,278         |
| EUC-B.Rami Naidu        | 01-10-2020 |            | URD  | Unregistered     | 1,066         |
| EUC-B.Rami Naidu        | 08-10-2020 |            | URD  | Unregistered     | 1,041         |
| EUC-B.Rami Naidu        | 02-11-2020 |            | URD  | Unregistered     | 981           |
| EUC-B.Rami Naidu        | 10-11-2020 |            | URD  | Unregistered     | 732           |
| EUC-B.Rami Naidu        | 19-11-2020 |            | URD  | Unregistered     | 1,429         |
| EUC-B.Rami Naidu        | 26-11-2020 |            | URD  | Unregistered     | 2,490         |
| EUC-B.Rami Naidu        | 21-01-2021 |            | URD  | Unregistered     | 6,007         |
| EUC-B.Rami Naidu        | 04-02-2021 |            | URD  | Unregistered     | 2,749         |
| EUC-B.Rami Naidu        | 19-02-2021 |            | URD  | Unregistered     | 889           |
| EUC-Miriyala Raju Kumar | 02-01-2021 |            | URD  | Unregistered     | 5,664         |
| EUC-Miriyala Raju Kumar | 15-01-2021 |            | URD  | Unregistered     | 12,316        |
| EUC-Miriyala Raju Kumar | 21-01-2021 |            | URD  | Unregistered     | 30,992        |
| EUC-Miriyala Raju Kumar | 01-02-2021 |            | URD  | Unregistered     | 1,440         |
| EUC-P.Chanti            | 26-06-2020 |            | URD  | Unregistered     | 8,007         |
| EUC-P.Chanti            | 03-07-2020 |            | URD  | Unregistered     | 4,164         |
| EUC-T.Kurmannna         | 30-05-2020 |            | URD  | Unregistered     | 11,156        |
| EUC-T.Kurmannna         | 03-06-2020 |            | URD  | Unregistered     | 8,734         |
| EUC-T.Kurmannna         | 19-06-2020 |            | URD  | Unregistered     | 1,200         |
| EUC-T.Kurmannna         | 03-07-2020 |            | URD  | Unregistered     | 1,800         |
| EUC-T.Kurmannna         | 11-07-2020 |            | URD  | Unregistered     | 3,600         |
| EUC-T.Kurmannna         | 07-08-2020 |            | URD  | Unregistered     | 7,200         |
| EUC-T.Kurmannna         | 14-08-2020 |            | URD  | Unregistered     | 1,800         |
| EUC-T.Kurmannna         | 11-09-2020 |            | URD  | Unregistered     | 17,640        |
| EUC-T.Kurmannna         | 25-09-2020 |            | URD  | Unregistered     | 83,856        |
| EUC-T.Kurmannna         | 01-10-2020 |            | URD  | Unregistered     | 50,000        |
| EUC-T.Kurmannna         | 08-10-2020 |            | URD  | Unregistered     | 23,760        |
| EUC-T.Kurmannna         | 14-10-2020 |            | URD  | Unregistered     | 1,800         |
| EUC-T.Kurmannna         | 05-11-2020 |            | URD  | Unregistered     | 10,888        |
| EUC-T.Kurmannna         | 10-11-2020 |            | URD  | Unregistered     | 9,040         |
| EUC-T.Kurmannna         | 19-11-2020 |            | URD  | Unregistered     | 7,920         |

| Name of the Ledger               | Date       | Party Name               | GSTN | Reg,URD,Comp,RCN | Taxable Value |
|----------------------------------|------------|--------------------------|------|------------------|---------------|
| EUC-T.Kurmanna                   | 26-11-2020 |                          | URD  | Unregistered     | 32,244        |
| EUC-T.Kurmanna                   | 03-12-2020 |                          | URD  | Unregistered     | 11,520        |
| EUC-T.Kurmanna                   | 24-12-2020 |                          | URD  | Unregistered     | 7,232         |
| EUC-T.Kurmanna                   | 18-03-2021 |                          | URD  | Unregistered     | 1,800         |
| FEXP-Interest on Secured Loans   | 15-02-2021 |                          | URD  | Unregistered     | 1,17,121      |
| FEXP-Interest on Secured Loans   | 15-03-2021 |                          | URD  | Unregistered     | 1,04,380      |
| FEXP-Interest on Unsecured Loans | 31-03-2021 |                          | URD  | Unregistered     | 5,61,170      |
| Loan Processing Fees             | 14-01-2021 |                          | URD  | Unregistered     | 26,716        |
| Loan Processing Fees             | 14-01-2021 |                          | URD  | Unregistered     | 10,79,640     |
| JWUD-Allowance for Consumables   | 23-05-2020 | CONJBDW-K Padma          | URD  | Unregistered     | 3,840         |
| JWUD-Allowance for Consumables   | 23-05-2020 | CONJBDW-P Praveen Kumar  | URD  | Unregistered     | 500           |
| JWUD-Allowance for Consumables   | 03-07-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 500           |
| JWUD-Allowance for Consumables   | 03-07-2020 | CONJBDW-P.Chanti         | URD  | Unregistered     | 756           |
| JWUD-Allowance for Consumables   | 03-07-2020 | CONJBDW-B. Pramod Kumar  | URD  | Unregistered     | 980           |
| JWUD-Allowance for Consumables   | 03-07-2020 | CONJBDW-B Koteswarao     | URD  | Unregistered     | 260           |
| JWUD-Allowance for Consumables   | 11-07-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 2,040         |
| JWUD-Allowance for Consumables   | 11-07-2020 | CONJBDW-B. Pramod Kumar  | URD  | Unregistered     | 1,230         |
| JWUD-Allowance for Consumables   | 17-07-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 720           |
| JWUD-Allowance for Consumables   | 17-07-2020 | CONJBDW-B. Pramod Kumar  | URD  | Unregistered     | 1,200         |
| JWUD-Allowance for Consumables   | 17-07-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 2,040         |
| JWUD-Allowance for Consumables   | 20-07-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 2,040         |
| JWUD-Allowance for Consumables   | 31-07-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 2,040         |
| JWUD-Allowance for Consumables   | 31-07-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 360           |
| JWUD-Allowance for Consumables   | 31-07-2020 | CONJBDW-P Praveen Kumar  | URD  | Unregistered     | 818           |
| JWUD-Allowance for Consumables   | 31-07-2020 | CONJBDW-B. Pramod Kumar  | URD  | Unregistered     | 2,200         |
| JWUD-Allowance for Consumables   | 31-07-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 2,240         |
| JWUD-Allowance for Consumables   | 31-07-2020 | CONJBDW-DR Constructions | URD  | Unregistered     | 2,400         |
| JWUD-Allowance for Consumables   | 31-07-2020 | CONJBDW-Khudoos          | URD  | Unregistered     | 628           |
| JWUD-Allowance for Consumables   | 31-07-2020 | CONJBDW-K Padma          | URD  | Unregistered     | 5,929         |
| JWUD-Allowance for Consumables   | 31-07-2020 | CONJBDW-N.Sharadha       | URD  | Unregistered     | 972           |
| JWUD-Allowance for Consumables   | 31-07-2020 | CONJBDW-B Koteswarao     | URD  | Unregistered     | 6,837         |
| JWUD-Allowance for Consumables   | 07-08-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 2,040         |
| JWUD-Allowance for Consumables   | 07-08-2020 | CONJBDW-K. Kumar         | URD  | Unregistered     | 220           |
| JWUD-Allowance for Consumables   | 07-08-2020 | CONJBDW-B. Pramod Kumar  | URD  | Unregistered     | 1,440         |
| JWUD-Allowance for Consumables   | 07-08-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 770           |
| JWUD-Allowance for Consumables   | 07-08-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 480           |

| Name of the Ledger            | Date       | Party Name               | GSTN | Reg,URD,Comp,RCN | Taxable Value |
|-------------------------------|------------|--------------------------|------|------------------|---------------|
| JWUD-Allowance for Conumables | 14-08-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 680           |
| JWUD-Allowance for Conumables | 14-08-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 1,100         |
| JWUD-Allowance for Conumables | 14-08-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 560           |
| JWUD-Allowance for Conumables | 14-08-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 720           |
| JWUD-Allowance for Conumables | 14-08-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 560           |
| JWUD-Allowance for Conumables | 14-08-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 480           |
| JWUD-Allowance for Conumables | 14-08-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 1,550         |
| JWUD-Allowance for Conumables | 20-08-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 1,540         |
| JWUD-Allowance for Conumables | 01-09-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 1,620         |
| JWUD-Allowance for Conumables | 01-09-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 1,530         |
| JWUD-Allowance for Conumables | 04-09-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 1,530         |
| JWUD-Allowance for Conumables | 05-09-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 1,120         |
| JWUD-Allowance for Conumables | 05-09-2020 | CONJBDW-K.Kumar          | URD  | Unregistered     | 770           |
| JWUD-Allowance for Conumables | 05-09-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 3,371         |
| JWUD-Allowance for Conumables | 11-09-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 2,260         |
| JWUD-Allowance for Conumables | 11-09-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 560           |
| JWUD-Allowance for Conumables | 11-09-2020 | CONJBDW-K.Kumar          | URD  | Unregistered     | 550           |
| JWUD-Allowance for Conumables | 11-09-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 2,040         |
| JWUD-Allowance for Conumables | 11-09-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 540           |
| JWUD-Allowance for Conumables | 18-09-2020 | CONJBDW-Aaron Associates | URD  | Unregistered     | 800           |
| JWUD-Allowance for Conumables | 18-09-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 1,900         |
| JWUD-Allowance for Conumables | 18-09-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 560           |
| JWUD-Allowance for Conumables | 18-09-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 2,040         |
| JWUD-Allowance for Conumables | 18-09-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 432           |
| JWUD-Allowance for Conumables | 25-09-2020 | CONJBDW-N.Sharadha       | URD  | Unregistered     | 634           |
| JWUD-Allowance for Conumables | 25-09-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 1,600         |
| JWUD-Allowance for Conumables | 01-10-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 1,500         |
| JWUD-Allowance for Conumables | 08-10-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 1,500         |
| JWUD-Allowance for Conumables | 14-10-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 1,060         |
| JWUD-Allowance for Conumables | 17-10-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 360           |
| JWUD-Allowance for Conumables | 17-10-2020 | CONT-B.Pramod Kumar      | URD  | Unregistered     | 1,060         |
| JWUD-Allowance for Conumables | 22-10-2020 | CONJBDW-Khudoos          | URD  | Unregistered     | 285           |
| JWUD-Allowance for Conumables | 22-10-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 1,350         |
| JWUD-Allowance for Conumables | 22-10-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 560           |
| JWUD-Allowance for Conumables | 22-10-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 1,350         |
| JWUD-Allowance for Conumables | 22-10-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 780           |

| Name of the Ledger             | Date       | Party Name               | GSTN | Reg,URD,Comp,RCN | Taxable Value |
|--------------------------------|------------|--------------------------|------|------------------|---------------|
| JWUD-Allowance for Consumables | 02-11-2020 | CONJBDW-Aaron Associates | URD  | Unregistered     | 800           |
| JWUD-Allowance for Consumables | 07-11-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 3,942         |
| JWUD-Allowance for Consumables | 13-11-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 680           |
| JWUD-Allowance for Consumables | 28-11-2020 | CONJBDW-Khudoos          | URD  | Unregistered     | 570           |
| JWUD-Allowance for Consumables | 30-11-2020 | CONJBDW-P.Praveen Kumar  | URD  | Unregistered     | 420           |
| JWUD-Allowance for Consumables | 30-11-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 1,800         |
| JWUD-Allowance for Consumables | 30-11-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 1,800         |
| JWUD-Allowance for Consumables | 30-11-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 1,034         |
| JWUD-Allowance for Consumables | 10-12-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 3,684         |
| JWUD-Allowance for Consumables | 19-12-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 340           |
| JWUD-Allowance for Consumables | 02-01-2021 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 430           |
| JWUD-Allowance for Consumables | 08-01-2021 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 600           |
| JWUD-Allowance for Consumables | 23-01-2021 | CONJBDW-Khudoos          | URD  | Unregistered     | 570           |
| JWUD-Allowance for Consumables | 19-02-2021 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 364           |
| JWUD-Allowance for Consumables | 19-02-2021 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 1,279         |
| JWUD-Allowance for Consumables | 19-02-2021 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 1,044         |
| JWUD-Allowance for Consumables | 19-02-2021 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 1,008         |
| JWUD-Allowance for Consumables | 28-02-2021 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 360           |
| JWUD-Allowance for Consumables | 05-03-2021 | CONJBDW-Aaron Associates | URD  | Unregistered     | 800           |
| JWUD-Allowance for Consumables | 11-03-2021 | CONJBDW-B.Jogaiah        | URD  | Unregistered     | 520           |
| JWUD-Allowance for Consumables | 11-03-2021 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 800           |
| JWUD-Allowance for Consumables | 20-03-2021 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 1,250         |
| JWUD-Allowance for Consumables | 20-03-2021 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 2,280         |
| JWUD-Allowance for Consumables | 27-03-2021 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 1,200         |
| JWUD-Allowance for Consumables | 27-03-2021 | CONJBDW-P.Praveen Kumar  | URD  | Unregistered     | 520           |
| JWUD-Allowance for Consumables | 31-03-2021 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 1,200         |
| JWUD-Labour Charges            | 11-04-2020 |                          | URD  | Unregistered     | 6,237         |
| JWUD-Labour Charges            | 23-05-2020 | CONJBDW-K.Padma          | URD  | Unregistered     | 2,560         |
| JWUD-Labour Charges            | 23-05-2020 | CONJBDW-P.Praveen Kumar  | URD  | Unregistered     | 1,000         |
| JWUD-Labour Charges            | 03-07-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 1,000         |
| JWUD-Labour Charges            | 03-07-2020 | CONJBDW-P.Chanti         | URD  | Unregistered     | 1,512         |
| JWUD-Labour Charges            | 03-07-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 1,960         |
| JWUD-Labour Charges            | 03-07-2020 | CONJBDW-B.Koteswarao     | URD  | Unregistered     | 520           |
| JWUD-Labour Charges            | 11-07-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 4,080         |
| JWUD-Labour Charges            | 11-07-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 2,460         |
| JWUD-Labour Charges            | 17-07-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 1,440         |

| Name of the Ledger  | Date       | Party Name               | GSTN | Reg,URD,Comp,RCN | Taxable Value |
|---------------------|------------|--------------------------|------|------------------|---------------|
| JWUD-Labour Charges | 17-07-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 2,400         |
| JWUD-Labour Charges | 17-07-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 4,080         |
| JWUD-Labour Charges | 20-07-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 4,080         |
| JWUD-Labour Charges | 31-07-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 4,080         |
| JWUD-Labour Charges | 31-07-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 720           |
| JWUD-Labour Charges | 31-07-2020 | CONJBDW-P.Praveen Kumar  | URD  | Unregistered     | 1,636         |
| JWUD-Labour Charges | 31-07-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 4,400         |
| JWUD-Labour Charges | 31-07-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 4,480         |
| JWUD-Labour Charges | 31-07-2020 | CONJBDW-DR Constructions | URD  | Unregistered     | 4,800         |
| JWUD-Labour Charges | 31-07-2020 | CONJBDW-Khudoos          | URD  | Unregistered     | 1,256         |
| JWUD-Labour Charges | 31-07-2020 | CONJBDW-K.Padma          | URD  | Unregistered     | 11,858        |
| JWUD-Labour Charges | 31-07-2020 | CONJBDW-N.Sharadha       | URD  | Unregistered     | 1,943         |
| JWUD-Labour Charges | 31-07-2020 | CONJBDW-B.Koteswarao     | URD  | Unregistered     | 13,674        |
| JWUD-Labour Charges | 07-08-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 4,080         |
| JWUD-Labour Charges | 07-08-2020 | CONJBDW-K.Kumar          | URD  | Unregistered     | 440           |
| JWUD-Labour Charges | 07-08-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 2,880         |
| JWUD-Labour Charges | 07-08-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 1,540         |
| JWUD-Labour Charges | 07-08-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 960           |
| JWUD-Labour Charges | 14-08-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 1,360         |
| JWUD-Labour Charges | 14-08-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 2,200         |
| JWUD-Labour Charges | 14-08-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 1,120         |
| JWUD-Labour Charges | 14-08-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 1,440         |
| JWUD-Labour Charges | 14-08-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 1,120         |
| JWUD-Labour Charges | 14-08-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 960           |
| JWUD-Labour Charges | 14-08-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 3,100         |
| JWUD-Labour Charges | 20-08-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 3,080         |
| JWUD-Labour Charges | 01-09-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 3,240         |
| JWUD-Labour Charges | 01-09-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 3,060         |
| JWUD-Labour Charges | 04-09-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 3,060         |
| JWUD-Labour Charges | 05-09-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 2,240         |
| JWUD-Labour Charges | 05-09-2020 | CONJBDW-K.Kumar          | URD  | Unregistered     | 1,540         |
| JWUD-Labour Charges | 05-09-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 6,702         |
| JWUD-Labour Charges | 11-09-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 4,520         |
| JWUD-Labour Charges | 11-09-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 1,120         |
| JWUD-Labour Charges | 11-09-2020 | CONJBDW-K.Kumar          | URD  | Unregistered     | 1,100         |
| JWUD-Labour Charges | 11-09-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 4,080         |

| Name of the Ledger  | Date       | Party Name               | GSTN | Reg,URD,Comp,RCN | Taxable Value |
|---------------------|------------|--------------------------|------|------------------|---------------|
| JWUD-Labour Charges | 11-09-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 1,080         |
| JWUD-Labour Charges | 18-09-2020 | CONJBDW-Aaron Associates | URD  | Unregistered     | 1,600         |
| JWUD-Labour Charges | 18-09-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 3,800         |
| JWUD-Labour Charges | 18-09-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 1,120         |
| JWUD-Labour Charges | 18-09-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 4,080         |
| JWUD-Labour Charges | 18-09-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 864           |
| JWUD-Labour Charges | 25-09-2020 | CONJBDW-N.Sharadha       | URD  | Unregistered     | 1,267         |
| JWUD-Labour Charges | 25-09-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 3,200         |
| JWUD-Labour Charges | 01-10-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 3,000         |
| JWUD-Labour Charges | 08-10-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 3,000         |
| JWUD-Labour Charges | 14-10-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 2,120         |
| JWUD-Labour Charges | 17-10-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 720           |
| JWUD-Labour Charges | 17-10-2020 | CONT-B.Pramod Kumar      | URD  | Unregistered     | 2,120         |
| JWUD-Labour Charges | 22-10-2020 | CONJBDW-Khudoos          | URD  | Unregistered     | 570           |
| JWUD-Labour Charges | 22-10-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 2,700         |
| JWUD-Labour Charges | 22-10-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 1,120         |
| JWUD-Labour Charges | 22-10-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 2,700         |
| JWUD-Labour Charges | 22-10-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 1,560         |
| JWUD-Labour Charges | 02-11-2020 | CONJBDW-Aaron Associates | URD  | Unregistered     | 1,600         |
| JWUD-Labour Charges | 07-11-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 7,883         |
| JWUD-Labour Charges | 13-11-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 1,360         |
| JWUD-Labour Charges | 28-11-2020 | CONJBDW-Khudoos          | URD  | Unregistered     | 1,140         |
| JWUD-Labour Charges | 30-11-2020 | CONJBDW-P.Praveen Kumar  | URD  | Unregistered     | 840           |
| JWUD-Labour Charges | 30-11-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 3,600         |
| JWUD-Labour Charges | 30-11-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 3,600         |
| JWUD-Labour Charges | 30-11-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 2,064         |
| JWUD-Labour Charges | 10-12-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 7,370         |
| JWUD-Labour Charges | 19-12-2020 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 680           |
| JWUD-Labour Charges | 02-01-2021 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 860           |
| JWUD-Labour Charges | 08-01-2021 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 1,200         |
| JWUD-Labour Charges | 23-01-2021 | CONJBDW-Khudoos          | URD  | Unregistered     | 1,140         |
| JWUD-Labour Charges | 19-02-2021 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 729           |
| JWUD-Labour Charges | 19-02-2021 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 2,558         |
| JWUD-Labour Charges | 19-02-2021 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 2,088         |
| JWUD-Labour Charges | 19-02-2021 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 2,016         |
| JWUD-Labour Charges | 28-02-2021 | CONJBDW-T.Kurmannna      | URD  | Unregistered     | 720           |

| Name of the Ledger           | Date       | Party Name               | GSTN | Reg,URD,Comp,RCN | Taxable Value |
|------------------------------|------------|--------------------------|------|------------------|---------------|
| JWUD-Labour Charges          | 05-03-2021 | CONJBDW-Aaron Associates | URD  | Unregistered     | 1,600         |
| JWUD-Labour Charges          | 11-03-2021 | CONJBDW-B.Jogaiah        | URD  | Unregistered     | 1,040         |
| JWUD-Labour Charges          | 11-03-2021 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 1,600         |
| JWUD-Labour Charges          | 20-03-2021 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 2,500         |
| JWUD-Labour Charges          | 20-03-2021 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 4,560         |
| JWUD-Labour Charges          | 27-03-2021 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 2,400         |
| JWUD-Labour Charges          | 27-03-2021 | CONJBDW-P.Praveen Kumar  | URD  | Unregistered     | 1,040         |
| JWUD-Labour Charges          | 31-03-2021 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 2,400         |
| JWUD-Allowance for Equipment | 23-05-2020 | CONJBDW-P.Praveen Kumar  | URD  | Unregistered     | 1,000         |
| JWUD-Allowance for Equipment | 03-07-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 1,000         |
| JWUD-Allowance for Equipment | 03-07-2020 | CONJBDW-P.Chanti         | URD  | Unregistered     | 1,512         |
| JWUD-Allowance for Equipment | 03-07-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 1,960         |
| JWUD-Allowance for Equipment | 03-07-2020 | CONJBDW-B.Koteswarao     | URD  | Unregistered     | 520           |
| JWUD-Allowance for Equipment | 11-07-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 4,080         |
| JWUD-Allowance for Equipment | 11-07-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 2,460         |
| JWUD-Allowance for Equipment | 17-07-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 1,440         |
| JWUD-Allowance for Equipment | 17-07-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 2,400         |
| JWUD-Allowance for Equipment | 17-07-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 4,080         |
| JWUD-Allowance for Equipment | 20-07-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 4,080         |
| JWUD-Allowance for Equipment | 31-07-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 720           |
| JWUD-Allowance for Equipment | 31-07-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 1,636         |
| JWUD-Allowance for Equipment | 31-07-2020 | CONJBDW-P.Praveen Kumar  | URD  | Unregistered     | 4,400         |
| JWUD-Allowance for Equipment | 31-07-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 4,480         |
| JWUD-Allowance for Equipment | 31-07-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 4,800         |
| JWUD-Allowance for Equipment | 31-07-2020 | CONJBDW-DR.Constructions | URD  | Unregistered     | 1,256         |
| JWUD-Allowance for Equipment | 31-07-2020 | CONJBDW-Khudoos          | URD  | Unregistered     | 11,858        |
| JWUD-Allowance for Equipment | 31-07-2020 | CONJBDW-K.Padma          | URD  | Unregistered     | 1,943         |
| JWUD-Allowance for Equipment | 31-07-2020 | CONJBDW-N.Sharadha       | URD  | Unregistered     | 13,674        |
| JWUD-Allowance for Equipment | 31-07-2020 | CONJBDW-B.Koteswarao     | URD  | Unregistered     | 4,080         |
| JWUD-Allowance for Equipment | 07-08-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 440           |
| JWUD-Allowance for Equipment | 07-08-2020 | CONJBDW-K.Kumar          | URD  | Unregistered     | 2,880         |
| JWUD-Allowance for Equipment | 07-08-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 1,540         |
| JWUD-Allowance for Equipment | 07-08-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 960           |
| JWUD-Allowance for Equipment | 14-08-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 1,360         |
| JWUD-Allowance for Equipment | 14-08-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 2,200         |
| JWUD-Allowance for Equipment | 14-08-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     |               |

| Name of the Ledger           | Date       | Party Name               | GSTN | Reg,URD,Comp,RCN | Taxable Value |
|------------------------------|------------|--------------------------|------|------------------|---------------|
| JWUD-Allowance for Equipment | 14-08-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 1,120         |
| JWUD-Allowance for Equipment | 14-08-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 1,440         |
| JWUD-Allowance for Equipment | 14-08-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 1,120         |
| JWUD-Allowance for Equipment | 14-08-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 960           |
| JWUD-Allowance for Equipment | 14-08-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 3,100         |
| JWUD-Allowance for Equipment | 20-08-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 3,080         |
| JWUD-Allowance for Equipment | 01-09-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 3,240         |
| JWUD-Allowance for Equipment | 01-09-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 3,060         |
| JWUD-Allowance for Equipment | 04-09-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 3,060         |
| JWUD-Allowance for Equipment | 05-09-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 2,240         |
| JWUD-Allowance for Equipment | 05-09-2020 | CONJBDW-K.Kumar          | URD  | Unregistered     | 1,540         |
| JWUD-Allowance for Equipment | 05-09-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 6,702         |
| JWUD-Allowance for Equipment | 11-09-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 4,520         |
| JWUD-Allowance for Equipment | 11-09-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 1,120         |
| JWUD-Allowance for Equipment | 11-09-2020 | CONJBDW-K.Kumar          | URD  | Unregistered     | 1,100         |
| JWUD-Allowance for Equipment | 11-09-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 4,080         |
| JWUD-Allowance for Equipment | 11-09-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 1,080         |
| JWUD-Allowance for Equipment | 18-09-2020 | CONJBDW-Aaron Associates | URD  | Unregistered     | 1,600         |
| JWUD-Allowance for Equipment | 18-09-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 3,800         |
| JWUD-Allowance for Equipment | 18-09-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 1,120         |
| JWUD-Allowance for Equipment | 18-09-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 4,080         |
| JWUD-Allowance for Equipment | 18-09-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 864           |
| JWUD-Allowance for Equipment | 25-09-2020 | CONJBDW-N.Sharadha       | URD  | Unregistered     | 1,267         |
| JWUD-Allowance for Equipment | 25-09-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 3,200         |
| JWUD-Allowance for Equipment | 01-10-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 3,000         |
| JWUD-Allowance for Equipment | 08-10-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 3,000         |
| JWUD-Allowance for Equipment | 14-10-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 2,120         |
| JWUD-Allowance for Equipment | 17-10-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 720           |
| JWUD-Allowance for Equipment | 17-10-2020 | CONT-B.Pramod Kumar      | URD  | Unregistered     | 2,120         |
| JWUD-Allowance for Equipment | 22-10-2020 | CONJBDW-Khudoos          | URD  | Unregistered     | 570           |
| JWUD-Allowance for Equipment | 22-10-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 2,700         |
| JWUD-Allowance for Equipment | 22-10-2020 | CONJBDW-D.Naiomi         | URD  | Unregistered     | 1,120         |
| JWUD-Allowance for Equipment | 22-10-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 2,700         |
| JWUD-Allowance for Equipment | 22-10-2020 | CONJBDW-B.Pramod Kumar   | URD  | Unregistered     | 1,560         |
| JWUD-Allowance for Equipment | 02-11-2020 | CONJBDW-Aaron Associates | URD  | Unregistered     | 1,600         |
| JWUD-Allowance for Equipment | 07-11-2020 | CONJBDW-T.Kurmanna       | URD  | Unregistered     | 7,883         |

| Name of the Ledger             | Date       | Party Name               | GSTN                | Reg,URD,Comp,RCN | Taxable Value |
|--------------------------------|------------|--------------------------|---------------------|------------------|---------------|
| JWUD-Allowance for Equipment   | 13-11-2020 | CONJBDW-T.Kurmanna       | URD                 | Unregistered     | 1,360         |
| JWUD-Allowance for Equipment   | 28-11-2020 | CONJBDW-Khudoos          | URD                 | Unregistered     | 1,140         |
| JWUD-Allowance for Equipment   | 30-11-2020 | CONJBDW-P Praveen Kumar  | URD                 | Unregistered     | 840           |
| JWUD-Allowance for Equipment   | 30-11-2020 | CONJBDW-T.Kurmanna       | URD                 | Unregistered     | 3,600         |
| JWUD-Allowance for Equipment   | 30-11-2020 | CONJBDW-T.Kurmanna       | URD                 | Unregistered     | 3,600         |
| JWUD-Allowance for Equipment   | 30-11-2020 | CONJBDW-T.Kurmanna       | URD                 | Unregistered     | 2,064         |
| JWUD-Allowance for Equipment   | 10-12-2020 | CONJBDW-T.Kurmanna       | URD                 | Unregistered     | 7,370         |
| JWUD-Allowance for Equipment   | 19-12-2020 | CONJBDW-T.Kurmanna       | URD                 | Unregistered     | 680           |
| JWUD-Allowance for Equipment   | 02-01-2021 | CONJBDW-T.Kurmanna       | URD                 | Unregistered     | 860           |
| JWUD-Allowance for Equipment   | 08-01-2021 | CONJBDW-T.Kurmanna       | URD                 | Unregistered     | 1,200         |
| JWUD-Allowance for Equipment   | 23-01-2021 | CONJBDW-Khudoos          | URD                 | Unregistered     | 1,140         |
| JWUD-Allowance for Equipment   | 19-02-2021 | CONJBDW-T.Kurmanna       | URD                 | Unregistered     | 729           |
| JWUD-Allowance for Equipment   | 19-02-2021 | CONJBDW-T.Kurmanna       | URD                 | Unregistered     | 2,558         |
| JWUD-Allowance for Equipment   | 19-02-2021 | CONJBDW-B. Pramod Kumar  | URD                 | Unregistered     | 2,088         |
| JWUD-Allowance for Equipment   | 19-02-2021 | CONJBDW-T.Kurmanna       | URD                 | Unregistered     | 2,016         |
| JWUD-Allowance for Equipment   | 28-02-2021 | CONJBDW-T.Kurmanna       | URD                 | Unregistered     | 720           |
| JWUD-Allowance for Equipment   | 05-03-2021 | CONJBDW-Aaron Associates | URD                 | Unregistered     | 1,600         |
| JWUD-Allowance for Equipment   | 11-03-2021 | CONJBDW-B.Jogaiah        | URD                 | Unregistered     | 1,040         |
| JWUD-Allowance for Equipment   | 11-03-2021 | CONJBDW-T.Kurmanna       | URD                 | Unregistered     | 1,600         |
| JWUD-Allowance for Equipment   | 20-03-2021 | CONJBDW-T.Kurmanna       | URD                 | Unregistered     | 2,500         |
| JWUD-Allowance for Equipment   | 20-03-2021 | CONJBDW-T.Kurmanna       | URD                 | Unregistered     | 4,560         |
| JWUD-Allowance for Equipment   | 27-03-2021 | CONJBDW-T.Kurmanna       | URD                 | Unregistered     | 2,400         |
| JWUD-Allowance for Equipment   | 27-03-2021 | CONJBDW-P Praveen Kumar  | URD                 | Unregistered     | 1,040         |
| JWUD-Allowance for Equipment   | 31-03-2021 | CONJBDW-T.Kurmanna       | URD                 | Unregistered     | 2,400         |
| LSRD-Allowance for Consumables | 28-02-2021 | CONT-Abdul Qadeer        | 36AAUPQ5292N1ZL     | Registered       | 19,204        |
| LSRD-Allowance for Consumables | 28-02-2021 | CONT-Abdul Qadeer        | 36AAUPQ5292N1ZL     | Registered       | 13,634        |
| LSRD-Allowance for Consumables | 22-03-2021 | CONT-Homeline Infra      | 36AAHFH0688L1ZY     | Registered       | 6,00,000      |
| LSRD-Allowance for Consumables | 22-03-2021 | CONT-Homeline Infra      | 36AAHFH0688L1ZY     | Registered       | 6,00,000      |
| LSRD-Allowance for Equipment   | 28-02-2021 | CONT-Abdul Qadeer        | 36AAUPQ5292N1ZL     | Registered       | 9,602         |
| LSRD-Allowance for Equipment   | 28-02-2021 | CONT-Abdul Qadeer        | 36AAUPQ5292N1ZL     | Registered       | 6,817         |
| LSRD-Allowance for Equipment   | 22-03-2021 | CONT-Homeline Infra      | 36AAHFH0688L1ZY     | Registered       | 12,00,000     |
| LSRD-Allowance for Equipment   | 22-03-2021 | CONT-Homeline Infra      | 36AAHFH0688L1ZY     | Registered       | 12,00,000     |
| LSRD-Labour Charges            | 05-10-2020 | CONT-Homeline Infra      | 36AAHFH0688L1ZY     | Registered       | 45,00,000     |
| LSRD-Labour Charges            | 05-10-2020 | CONT-Homeline Infra      | 36AAHFH0688L1ZY     | Registered       | 14,00,000     |
| LSRD-Labour Charges            | 31-10-2020 | CONT-A Ramulu            | GSTIN Not specified | Unregistered     | 84,200        |
| LSRD-Labour Charges            | 17-12-2020 | CONT-Homeline Infra      | 36AAHFH0688L1ZY     | Registered       | 30,00,000     |

| Name of the Ledger             | Date       | Party Name              | GSTN            | Reg,URD,Comp,RCN | Taxable Value |
|--------------------------------|------------|-------------------------|-----------------|------------------|---------------|
| LSRD-Labour Charges            | 17-12-2020 | CONT-Homeline Infra     | 36AAHFH0688L1ZY | Registered       | 15,00,000     |
| LSRD-Labour Charges            | 17-12-2020 | CONT-Homeline Infra     | 36AAHFH0688L1ZY | Registered       | 30,00,000     |
| LSRD-Labour Charges            | 28-02-2021 | CONT-Abdul Qadeer       | 36AAUPO5292N1ZL | Registered       | 19,204        |
| LSRD-Labour Charges            | 28-02-2021 | CONT-Abdul Qadeer       | 36AAUPO5292N1ZL | Registered       | 13,634        |
| LSRD-Labour Charges            | 22-03-2021 | CONT-Homeline Infra     | 36AAHFH0688L1ZY | Registered       | 12,00,000     |
| LSRD-Labour Charges            | 22-03-2021 | CONT-Homeline Infra     | 36AAHFH0688L1ZY | Registered       | 12,00,000     |
| LSUD-Allowance for Consumables | 22-06-2020 | CONJBDW-P Praveen Kumar | URD             | Unregistered     | 765           |
| LSUD-Allowance for Consumables | 22-06-2020 | CONJBDW-K Padma         | URD             | Unregistered     | 1,290         |
| LSUD-Allowance for Consumables | 22-06-2020 | CONT-P Praveen Kumar    | URD             | Unregistered     | 10,500        |
| LSUD-Allowance for Consumables | 22-06-2020 | CONT-M Chandrakala      | URD             | Unregistered     | 1,96,272      |
| LSUD-Allowance for Consumables | 26-06-2020 | CONJBDW-P.Chanti        | URD             | Unregistered     | 836           |
| LSUD-Allowance for Consumables | 10-09-2020 | CONT-B.Pramod Kumar     | URD             | Unregistered     | 2,520         |
| LSUD-Allowance for Consumables | 30-09-2020 | CONT-Pallupu Maisaiah   | URD             | Unregistered     | 10,504        |
| LSUD-Allowance for Consumables | 30-09-2020 | CONT-Y Radha Krishna    | URD             | Unregistered     | 3,633         |
| LSUD-Allowance for Consumables | 30-09-2020 | CONT-A Ramulu           | URD             | Unregistered     | 3,675         |
| LSUD-Allowance for Consumables | 17-12-2020 | CONT-B-Jogaiah          | URD             | Unregistered     | 924           |
| LSUD-Allowance for Consumables | 22-12-2020 | CONT-K. Kumar           | URD             | Unregistered     | 1,851         |
| LSUD-Allowance for Consumables | 31-12-2020 | CONT-K. Kumar           | URD             | Unregistered     | 1,851         |
| LSUD-Allowance for Consumables | 31-12-2020 | CONT-B-Jogaiah          | URD             | Unregistered     | 1,540         |
| LSUD-Allowance for Consumables | 13-01-2021 | CONT-K. Kumar           | URD             | Unregistered     | 5,500         |
| LSUD-Allowance for Consumables | 20-01-2021 | CONT-B.Pramod Kumar     | URD             | Unregistered     | 2,004         |
| LSUD-Allowance for Consumables | 20-01-2021 | CONT-T. Kurmanna        | URD             | Unregistered     | 1,309         |
| LSUD-Allowance for Consumables | 02-02-2021 | CONT-B Raminaidu        | URD             | Unregistered     | 1,910         |
| LSUD-Allowance for Consumables | 02-02-2021 | CONT-K. Kumar           | URD             | Unregistered     | 1,851         |
| LSUD-Allowance for Consumables | 11-02-2021 | CONT-MD Khudoos         | URD             | Unregistered     | 3,360         |
| LSUD-Allowance for Consumables | 11-02-2021 | CONT-K. Kumar           | URD             | Unregistered     | 402           |
| LSUD-Allowance for Consumables | 11-02-2021 | CONT-B Raminaidu        | URD             | Unregistered     | 1,910         |
| LSUD-Allowance for Consumables | 18-02-2021 | CONT-K. Kumar           | URD             | Unregistered     | 1,300         |
| LSUD-Allowance for Consumables | 18-02-2021 | CONT-B-Jogaiah          | URD             | Unregistered     | 1,232         |
| LSUD-Allowance for Consumables | 18-02-2021 | CONT-B-Jogaiah          | URD             | Unregistered     | 632           |
| LSUD-Allowance for Consumables | 22-02-2021 | CONT-T. Kurmanna        | URD             | Unregistered     | 12,212        |
| LSUD-Allowance for Consumables | 24-02-2021 | CONT-T. Kurmanna        | URD             | Unregistered     | 12,211        |
| LSUD-Allowance for Consumables | 24-02-2021 | CONT-K. Kumar           | URD             | Unregistered     | 1,600         |
| LSUD-Allowance for Consumables | 24-02-2021 | CONT-K. Kumar           | URD             | Unregistered     | 5,902         |
| LSUD-Allowance for Consumables | 10-03-2021 | CONT-B-Jogaiah          | URD             | Unregistered     | 1,232         |
| LSUD-Allowance for Consumables | 10-03-2021 | CONT-K. Kumar           | URD             | Unregistered     | 1,851         |

| Name of the Ledger             | Date       | Party Name              | GSTN | Reg,URD,Comp,RCN | Taxable Value |
|--------------------------------|------------|-------------------------|------|------------------|---------------|
| LSUD-Allowance for Consumables | 10-03-2021 | CONT-B-Jogaiah          | URD  | Unregistered     | 632           |
| LSUD-Allowance for Consumables | 10-03-2021 | CONT-B-Jogaiah          | URD  | Unregistered     | 528           |
| LSUD-Allowance for Consumables | 10-03-2021 | CONT - B.Anand Kumar    | URD  | Unregistered     | 5,133         |
| LSUD-Allowance for Consumables | 10-03-2021 | CONT - B.Anand Kumar    | URD  | Unregistered     | 3,668         |
| LSUD-Allowance for Consumables | 10-03-2021 | CONT - B.Anand Kumar    | URD  | Unregistered     | 5,133         |
| LSUD-Allowance for Consumables | 22-03-2021 | CONT-K. Kumar           | URD  | Unregistered     | 7,202         |
| LSUD-Allowance for Consumables | 22-03-2021 | CONT-K. Kumar           | URD  | Unregistered     | 2,020         |
| LSUD-Allowance for Consumables | 22-03-2021 | CONT-B-Jogaiah          | URD  | Unregistered     | 1,232         |
| LSUD-Allowance for Consumables | 22-03-2021 | CONT-MD Khudoos         | URD  | Unregistered     | 1,620         |
| LSUD-Allowance for Consumables | 22-03-2021 | CONT-B Raminaidu        | URD  | Unregistered     | 4,380         |
| LSUD-Allowance for Equipment   | 22-06-2020 | CONJBDW-P Praveen Kumar | URD  | Unregistered     | 1,530         |
| LSUD-Allowance for Equipment   | 22-06-2020 | CONJBDW-K Padma         | URD  | Unregistered     | 2,580         |
| LSUD-Allowance for Equipment   | 22-06-2020 | CONT-P Praveen Kumar    | URD  | Unregistered     | 21,000        |
| LSUD-Allowance for Equipment   | 22-06-2020 | CONT-M Chandrakala      | URD  | Unregistered     | 3,92,544      |
| LSUD-Allowance for Equipment   | 26-06-2020 | CONJBDW-P.Chanti        | URD  | Unregistered     | 1,672         |
| LSUD-Allowance for Equipment   | 10-09-2020 | CONT-B.Pramod Kumar     | URD  | Unregistered     | 5,040         |
| LSUD-Allowance for Equipment   | 30-09-2020 | CONT-Pallupu Maisaiah   | URD  | Unregistered     | 21,008        |
| LSUD-Allowance for Equipment   | 30-09-2020 | CONT-Y Radha Krishna    | URD  | Unregistered     | 7,267         |
| LSUD-Allowance for Equipment   | 30-09-2020 | CONT-A Ramulu           | URD  | Unregistered     | 7,350         |
| LSUD-Allowance for Equipment   | 17-12-2020 | CONT-B-Jogaiah          | URD  | Unregistered     | 1,848         |
| LSUD-Allowance for Equipment   | 17-12-2020 | CONT-K. Kumar           | URD  | Unregistered     | 6,750         |
| LSUD-Allowance for Equipment   | 22-12-2020 | CONT-K. Kumar           | URD  | Unregistered     | 3,702         |
| LSUD-Allowance for Equipment   | 31-12-2020 | CONT-K. Kumar           | URD  | Unregistered     | 3,702         |
| LSUD-Allowance for Equipment   | 31-12-2020 | CONT-B-Jogaiah          | URD  | Unregistered     | 3,080         |
| LSUD-Allowance for Equipment   | 13-01-2021 | CONT-K. Kumar           | URD  | Unregistered     | 11,000        |
| LSUD-Allowance for Equipment   | 20-01-2021 | CONT-B.Pramod Kumar     | URD  | Unregistered     | 4,008         |
| LSUD-Allowance for Equipment   | 20-01-2021 | CONT-T.Kurmannna        | URD  | Unregistered     | 2,617         |
| LSUD-Allowance for Equipment   | 02-02-2021 | CONT-B Raminaidu        | URD  | Unregistered     | 3,820         |
| LSUD-Allowance for Equipment   | 02-02-2021 | CONT-K. Kumar           | URD  | Unregistered     | 3,702         |
| LSUD-Allowance for Equipment   | 11-02-2021 | CONT-MD Khudoos         | URD  | Unregistered     | 6,720         |
| LSUD-Allowance for Equipment   | 11-02-2021 | CONT-K. Kumar           | URD  | Unregistered     | 804           |
| LSUD-Allowance for Equipment   | 11-02-2021 | CONT-B Raminaidu        | URD  | Unregistered     | 3,820         |
| LSUD-Allowance for Equipment   | 18-02-2021 | CONT-K. Kumar           | URD  | Unregistered     | 2,600         |
| LSUD-Allowance for Equipment   | 18-02-2021 | CONT-B-Jogaiah          | URD  | Unregistered     | 2,464         |
| LSUD-Allowance for Equipment   | 18-02-2021 | CONT-B-Jogaiah          | URD  | Unregistered     | 1,264         |
| LSUD-Allowance for Equipment   | 22-02-2021 | CONT-T.Kurmannna        | URD  | Unregistered     | 24,421        |

| Name of the Ledger           | Date       | Party Name              | GSTN | Reg,URD,Comp,RCN | Taxable Value |
|------------------------------|------------|-------------------------|------|------------------|---------------|
| LSUD-Allowance for Equipment | 24-02-2021 | CONT-T.Kurmannna        | URD  | Unregistered     | 24,422        |
| LSUD-Allowance for Equipment | 24-02-2021 | CONT-K. Kumar           | URD  | Unregistered     | 3,200         |
| LSUD-Allowance for Equipment | 24-02-2021 | CONT-K. Kumar           | URD  | Unregistered     | 11,804        |
| LSUD-Allowance for Equipment | 10-03-2021 | CONT-B-Jogaiah          | URD  | Unregistered     | 2,464         |
| LSUD-Allowance for Equipment | 10-03-2021 | CONT-K. Kumar           | URD  | Unregistered     | 3,702         |
| LSUD-Allowance for Equipment | 10-03-2021 | CONT-B-Jogaiah          | URD  | Unregistered     | 1,264         |
| LSUD-Allowance for Equipment | 10-03-2021 | CONT-B-Jogaiah          | URD  | Unregistered     | 1,056         |
| LSUD-Allowance for Equipment | 10-03-2021 | CONT - B. Anand Kumar   | URD  | Unregistered     | 10,264        |
| LSUD-Allowance for Equipment | 10-03-2021 | CONT - B. Anand Kumar   | URD  | Unregistered     | 7,336         |
| LSUD-Allowance for Equipment | 10-03-2021 | CONT - B. Anand Kumar   | URD  | Unregistered     | 10,264        |
| LSUD-Allowance for Equipment | 22-03-2021 | CONT-K. Kumar           | URD  | Unregistered     | 14,404        |
| LSUD-Allowance for Equipment | 22-03-2021 | CONT-K. Kumar           | URD  | Unregistered     | 4,040         |
| LSUD-Allowance for Equipment | 22-03-2021 | CONT-B-Jogaiah          | URD  | Unregistered     | 2,464         |
| LSUD-Allowance for Equipment | 22-03-2021 | CONT-MD Khudoos         | URD  | Unregistered     | 3,240         |
| LSUD-Allowance for Equipment | 22-03-2021 | CONT-B Raminaidu        | URD  | Unregistered     | 8,760         |
| LSUD-Labour Charges          | 22-06-2020 | CONJBDW-P Praveen Kumar | URD  | Unregistered     | 1,530         |
| LSUD-Labour Charges          | 22-06-2020 | CONJBDW-K Padma         | URD  | Unregistered     | 2,580         |
| LSUD-Labour Charges          | 22-06-2020 | CONT-P Praveen Kumar    | URD  | Unregistered     | 21,000        |
| LSUD-Labour Charges          | 22-06-2020 | CONT-M Chandrakala      | URD  | Unregistered     | 3,92,544      |
| LSUD-Labour Charges          | 26-06-2020 | CONJBDW-P.Chanti        | URD  | Unregistered     | 1,672         |
| LSUD-Labour Charges          | 10-09-2020 | CONT-B.Pramod Kumar     | URD  | Unregistered     | 5,040         |
| LSUD-Labour Charges          | 30-09-2020 | CONT-Pallupu Maisaiah   | URD  | Unregistered     | 21,008        |
| LSUD-Labour Charges          | 30-09-2020 | CONT-Y Radha Krishna    | URD  | Unregistered     | 7,267         |
| LSUD-Labour Charges          | 30-09-2020 | CONT-A Ramulu           | URD  | Unregistered     | 7,350         |
| LSUD-Labour Charges          | 05-10-2020 | CONT-N Sharada          | URD  | Unregistered     | 71,825        |
| LSUD-Labour Charges          | 17-12-2020 | CONT-B-Jogaiah          | URD  | Unregistered     | 1,848         |
| LSUD-Labour Charges          | 17-12-2020 | CONT-K. Kumar           | URD  | Unregistered     | 4,500         |
| LSUD-Labour Charges          | 22-12-2020 | CONT-K. Kumar           | URD  | Unregistered     | 3,702         |
| LSUD-Labour Charges          | 31-12-2020 | CONT-K. Kumar           | URD  | Unregistered     | 3,702         |
| LSUD-Labour Charges          | 31-12-2020 | CONT-B-Jogaiah          | URD  | Unregistered     | 3,080         |
| LSUD-Labour Charges          | 13-01-2021 | CONT-K. Kumar           | URD  | Unregistered     | 11,000        |
| LSUD-Labour Charges          | 20-01-2021 | CONT-B.Pramod Kumar     | URD  | Unregistered     | 4,008         |
| LSUD-Labour Charges          | 20-01-2021 | CONT-T.Kurmannna        | URD  | Unregistered     | 2,617         |
| LSUD-Labour Charges          | 02-02-2021 | CONT-B Raminaidu        | URD  | Unregistered     | 3,820         |
| LSUD-Labour Charges          | 02-02-2021 | CONT-K. Kumar           | URD  | Unregistered     | 3,702         |
| LSUD-Labour Charges          | 11-02-2021 | CONT-MD Khudoos         | URD  | Unregistered     | 6,720         |

| Name of the Ledger           | Date       | Party Name           | GSTN            | Reg,URD,Comp,RCN | Taxable Value |
|------------------------------|------------|----------------------|-----------------|------------------|---------------|
| LSUD-Labour Charges          | 11-02-2021 | CONT-K.Kumar         | URD             | Unregistered     | 804           |
| LSUD-Labour Charges          | 11-02-2021 | CONT-B Raminaidu     | URD             | Unregistered     | 3,820         |
| LSUD-Labour Charges          | 18-02-2021 | CONT-K.Kumar         | URD             | Unregistered     | 2,600         |
| LSUD-Labour Charges          | 18-02-2021 | CONT-B-Jogaiah       | URD             | Unregistered     | 2,464         |
| LSUD-Labour Charges          | 18-02-2021 | CONT-B-Jogaiah       | URD             | Unregistered     | 1,264         |
| LSUD-Labour Charges          | 22-02-2021 | CONT-T.Kurmannna     | URD             | Unregistered     | 24,421        |
| LSUD-Labour Charges          | 24-02-2021 | CONT-T.Kurmannna     | URD             | Unregistered     | 24,422        |
| LSUD-Labour Charges          | 24-02-2021 | CONT-K.Kumar         | URD             | Unregistered     | 3,200         |
| LSUD-Labour Charges          | 24-02-2021 | CONT-K.Kumar         | URD             | Unregistered     | 11,804        |
| LSUD-Labour Charges          | 10-03-2021 | CONT-B-Jogaiah       | URD             | Unregistered     | 2,464         |
| LSUD-Labour Charges          | 10-03-2021 | CONT-K.Kumar         | URD             | Unregistered     | 3,702         |
| LSUD-Labour Charges          | 10-03-2021 | CONT-B-Jogaiah       | URD             | Unregistered     | 1,264         |
| LSUD-Labour Charges          | 10-03-2021 | CONT-B-Jogaiah       | URD             | Unregistered     | 1,056         |
| LSUD-Labour Charges          | 10-03-2021 | CONT - B.Anand Kumar | URD             | Unregistered     | 10,264        |
| LSUD-Labour Charges          | 10-03-2021 | CONT - B.Anand Kumar | URD             | Unregistered     | 7,336         |
| LSUD-Labour Charges          | 10-03-2021 | CONT - B.Anand Kumar | URD             | Unregistered     | 10,264        |
| LSUD-Labour Charges          | 22-03-2021 | CONT-K.Kumar         | URD             | Unregistered     | 14,404        |
| LSUD-Labour Charges          | 22-03-2021 | CONT-K.Kumar         | URD             | Unregistered     | 4,040         |
| LSUD-Labour Charges          | 22-03-2021 | CONT-B-Jogaiah       | URD             | Unregistered     | 2,464         |
| LSUD-Labour Charges          | 22-03-2021 | CONT-MD Khudoos      | URD             | Unregistered     | 3,240         |
| LSUD-Labour Charges          | 22-03-2021 | CONT-B Raminaidu     | URD             | Unregistered     | 8,760         |
| LSUD-Labour Welfare          | 22-06-2020 |                      | URD             | Unregistered     | 1,000         |
| LSUD-Labour Welfare          | 26-06-2020 |                      | URD             | Unregistered     | 500           |
| LSUD-Labour Welfare          | 24-02-2021 |                      | URD             | Unregistered     | 200           |
| LSUD-Labour Welfare          | 18-03-2021 |                      | URD             | Unregistered     | 4,000         |
| LSUD-Labour Welfare          | 18-03-2021 |                      | URD             | Unregistered     | 2,000         |
| LSUD-Labour Welfare          | 31-03-2021 |                      | URD             | Unregistered     | 260           |
| Consultancy                  | 31-03-2021 |                      | URD             | Unregistered     | 1,08,000      |
| OE-Automobile & Hire Charges | 03-06-2020 | SUP-SSLLP-Logistics  | 36ACQFS2044C1Z7 | Registered       | 5,750         |
| OE-Automobile & Hire Charges | 11-06-2020 | SUP-SSLLP-Logistics  | 36ACQFS2044C1Z7 | Registered       | 5,750         |
| OE-Automobile & Hire Charges | 05-10-2020 | SUP-SSLLP-Logistics  | 36ACQFS2044C1Z7 | Registered       | 5,750         |
| OE-Automobile & Hire Charges | 09-10-2020 | SUP-SSLLP-Logistics  | 36ACQFS2044C1Z7 | Registered       | 5,750         |
| OE-Automobile & Hire Charges | 10-11-2020 | SUP-SSLLP-Logistics  | 36ACQFS2044C1Z7 | Registered       | 5,750         |
| OE-Automobile & Hire Charges | 02-12-2020 | SUP-SSLLP-Logistics  | 36ACQFS2044C1Z7 | Registered       | 27,250        |
| OE-Automobile & Hire Charges | 03-12-2020 | SUP-SSLLP-Logistics  | 36ACQFS2044C1Z7 | Registered       | 86,000        |
| OE-Automobile & Hire Charges | 07-01-2021 | SUP-SSLLP-Logistics  | 36ACQFS2044C1Z7 | Registered       | 27,250        |

| Name of the Ledger              | Date       | Party Name                  | GSTN            | Reg,URD,Comp,RCN | Taxable Value |
|---------------------------------|------------|-----------------------------|-----------------|------------------|---------------|
| OE-Automobile & Hire Charges    | 05-02-2021 | SUP-SSLLP-Logistics         | 36ACQFS2044C1Z7 | Registered       | 27,250        |
| OE - Contractors Risk Insurance | 05-03-2021 |                             | URD             | Unregistered     | 1,00,000      |
| OE - Contractors Risk Insurance | 05-03-2021 |                             | URD             | Unregistered     | 36,334        |
| OE-Electricity Supply           | 16-05-2020 |                             | URD             | Unregistered     | 21,803        |
| OE-Electricity Supply           | 16-10-2020 |                             | URD             | Unregistered     | 46,473        |
| OE-Electricity Supply           | 25-11-2020 |                             | URD             | Unregistered     | 25,590        |
| OE-Electricity Supply           | 18-12-2020 |                             | URD             | Unregistered     | 40,694        |
| OE-Electricity Supply           | 09-01-2021 |                             | URD             | Unregistered     | 47,497        |
| OE-Electricity Supply           | 17-02-2021 |                             | URD             | Unregistered     | 57,045        |
| OE-Electricity Supply           | 24-02-2021 |                             | URD             | Unregistered     | 14,160        |
| OE-Electricity Supply           | 24-02-2021 |                             | URD             | Unregistered     | 8,000         |
| OE-Electricity Supply           | 15-03-2021 |                             | URD             | Unregistered     | 47,230        |
| OE-Electricity Supply           | 31-03-2021 |                             | URD             | Unregistered     | 67,740        |
| OE-Hamali Charges               | 19-02-2021 |                             | URD             | Unregistered     | 1,800         |
| OE-Labour Cess                  | 20-01-2021 |                             | URD             | Unregistered     | 1,90,688      |
| OE-Misc. Expenses               | 15-05-2020 | SUP-Sri Chamunda            | 36BFYPR6250P2Z8 | Registered       | 220           |
| OE-Misc. Expenses               | 11-09-2020 | SUP-SSLLP-Logistics         | 36ACQFS2044C1Z7 | Registered       | 4,900         |
| OE-Misc. Expenses               | 07-01-2021 |                             |                 | Unregistered     | 6,400         |
| OE-Misc. Expenses               | 13-01-2021 |                             |                 | Unregistered     | 460           |
| OE-Misc. Expenses               | 13-01-2021 |                             |                 | Unregistered     | 150           |
| OE-Misc. Expenses               | 18-01-2021 |                             |                 | Unregistered     | 5,000         |
| OE-Misc. Expenses               | 18-01-2021 |                             |                 | Unregistered     | 5,000         |
| OE-Misc. Expenses               | 18-01-2021 |                             |                 | Unregistered     | 50            |
| OE-Misc. Expenses               | 04-02-2021 | SUP-Seven Hills Enterprises |                 | Unregistered     | 2,142         |
| OE-Misc. Expenses               | 06-02-2021 |                             |                 | Unregistered     | 50            |
| OE-Misc. Expenses               | 13-02-2021 |                             |                 | Unregistered     | 78            |
| OE-Misc. Expenses               | 25-02-2021 | SUP-SSLLP-Logistics         | 36ACQFS2044C1Z7 | Registered       | 3,200         |
| OE-Misc. Expenses               | 16-03-2021 |                             |                 | Unregistered     | 500           |
| OE-Misc. Expenses               | 16-03-2021 |                             |                 | Unregistered     | 625           |
| OE-Misc. Expenses               | 27-03-2021 |                             |                 | Unregistered     | 1,953         |
| OE-Misc. Expenses               | 27-03-2021 |                             |                 | Unregistered     | 300           |
| OE-Misc. Expenses               | 27-03-2021 |                             |                 | Unregistered     | 4,543         |
| OE-Misc. Expenses               | 27-03-2021 |                             |                 | Unregistered     | 158           |
| OE-Misc. Expenses               | 30-03-2021 |                             |                 | Unregistered     | 500           |
| OE-Misc. Expenses               | 31-03-2021 |                             |                 | Unregistered     | 150           |
| OE-Misc. Expenses               | 31-03-2021 |                             |                 | Unregistered     | 700           |

| Name of the Ledger                | Date       | Party Name                           | GSTN            | Reg,URD,Comp,RCN | Taxable Value |
|-----------------------------------|------------|--------------------------------------|-----------------|------------------|---------------|
| OE-Misc. Expenses                 | 31-03-2021 |                                      |                 | Unregistered     | 250           |
| OE-Misc. Expenses                 | 31-03-2021 |                                      |                 | Unregistered     | 250           |
| OE-Misc. Expenses                 | 31-03-2021 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 1,600         |
| OERD-Consumables, Repairs & Maint | 04-07-2020 | SUP-Lepakshi Tarpaulin Industries    | 36ADOPN7656C1Z7 | Registered       | 520           |
| OERD-Consumables, Repairs & Maint | 04-07-2020 | SUP-Lepakshi Tarpaulin Industries    | 36ADOPN7656C1Z7 | Registered       | 2,800         |
| OERD-Consumables, Repairs & Maint | 24-02-2021 | SUP-Interactive Data Systems Limited | 36AACCI3537P1Z6 | Registered       | 1,000         |
| OERD-Consumables, Repairs & Maint | 08-03-2021 | SUP-Gautham Enterprises              | 36ADIPA9683N1ZW | Registered       | 1,200         |
| OERD-Gardening Services           | 30-06-2020 | SUP-Y.Pushpalatha                    | 36APYPY9568E1ZM | Registered       | 10,091        |
| OERD-House Keeping Service        | 13-05-2020 | SUP-Shreyas Services                 | 36ACIFS6178F2ZP | Registered       | 22,478        |
| OERD-House Keeping Service        | 03-07-2020 | SUP-Shreyas Services                 | 36ACIFS6178F2ZP | Registered       | 16,324        |
| OERD-House Keeping Service        | 07-08-2020 | SUP-Shreyas Services                 | 36ACIFS6178F2ZP | Registered       | 17,169        |
| OERD-House Keeping Service        | 31-03-2021 | SUP-Shreyas Services                 | 36ACIFS6178F2ZP | Registered       | 24,288        |
| OERD-Logistics Expenses           | 03-06-2020 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 4,300         |
| OERD-Logistics Expenses           | 11-06-2020 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 4,300         |
| OERD-Logistics Expenses           | 11-07-2020 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 5,750         |
| OERD-Logistics Expenses           | 11-07-2020 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 4,300         |
| OERD-Logistics Expenses           | 20-07-2020 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 5,750         |
| OERD-Logistics Expenses           | 20-07-2020 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 4,300         |
| OERD-Logistics Expenses           | 18-09-2020 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 4,300         |
| OERD-Logistics Expenses           | 18-09-2020 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 5,750         |
| OERD-Logistics Expenses           | 05-10-2020 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 15,491        |
| OERD-Logistics Expenses           | 05-10-2020 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 14,521        |
| OERD-Logistics Expenses           | 05-10-2020 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 4,300         |
| OERD-Logistics Expenses           | 09-10-2020 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 4,300         |
| OERD-Logistics Expenses           | 06-11-2020 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 7,190         |
| OERD-Logistics Expenses           | 10-11-2020 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 4,300         |
| OERD-Logistics Expenses           | 30-11-2020 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 34,510        |
| OERD-Logistics Expenses           | 30-11-2020 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 1,534         |
| OERD-Logistics Expenses           | 02-12-2020 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 3,750         |
| OERD-Logistics Expenses           | 14-12-2020 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 4,300         |
| OERD-Logistics Expenses           | 07-01-2021 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 3,750         |
| OERD-Logistics Expenses           | 05-02-2021 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 12,611        |
| OERD-Logistics Expenses           | 05-02-2021 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 3,750         |
| OERD-Logistics Expenses           | 10-03-2021 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 17,433        |
| OERD-Logistics Expenses           | 19-03-2021 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 27,250        |
| OERD-Logistics Expenses           | 19-03-2021 | SUP-SSLLP-Logistics                  | 36ACQFS2044C1Z7 | Registered       | 3,750         |

| Name of the Ledger                | Date       | Party Name                       | GSTN            | Reg,URD,Comp,RCM | Taxable Value |
|-----------------------------------|------------|----------------------------------|-----------------|------------------|---------------|
| OE-Logistics Expenses             | 31-03-2021 | SUP-SSLLP-Logistics              | 36ACQFS2044C1Z7 | Registered       | 18,563        |
| OE-Salaries-Construction Division | 14-01-2021 |                                  | URD             | Unregistered     | 14,88,405     |
| OE-Security Services              | 30-04-2020 | SUP-Expert Security Services     | URD             | RCM              | 41,348        |
| OE-Security Services              | 06-06-2020 | SUP-Expert Security Services     | URD             | RCM              | 41,075        |
| OE-Security Services              | 30-06-2020 | SUP-Expert Security Services     | URD             | RCM              | 39,771        |
| OE-Security Services              | 01-08-2020 | SUP-Expert Security Services     | URD             | RCM              | 41,506        |
| OE-Security Services              | 04-09-2020 | SUP-Expert Security Services     | URD             | RCM              | 42,862        |
| OE-Security Services              | 07-10-2020 | SUP-Expert Security Services     | URD             | RCM              | 43,967        |
| OE-Security Services              | 06-11-2020 | SUP-Expert Security Services     | URD             | RCM              | 43,967        |
| OE-Security Services              | 10-11-2020 | BANK-Yes Bank Rera- 009772400000 | URD             | RCM              | 1,500         |
| OE-Security Services              | 04-12-2020 | SUP-Expert Security Services     | URD             | RCM              | 42,863        |
| OE-Security Services              | 07-01-2021 | SUP-Expert Security Services     | URD             | RCM              | 41,760        |
| OE-Security Services              | 01-02-2021 | BANK-Yes Bank Rera- 009772400000 | URD             | RCM              | 1,500         |
| OE-Security Services              | 01-02-2021 | BANK-Yes Bank Rera- 009772400000 | URD             | RCM              | 750           |
| OE-Security Services              | 05-02-2021 | SUP-Expert Security Services     | URD             | RCM              | 42,312        |
| OE-Security Services              | 28-02-2021 | SUP-Expert Security Services     | URD             | RCM              | 44,927        |
| OE-Security Services              | 08-03-2021 | BANK-Yes Bank Rera- 009772400000 | URD             | RCM              | 1,500         |
| OE-Security Services              | 16-03-2021 | BANK-Yes Bank Rera- 009772400000 | URD             | RCM              | 750           |
| OE-Security Services              | 31-03-2021 | SUP-Expert Security Services     | URD             | RCM              | 43,967        |
| OE-Transportation Charges RD      | 11-02-2021 | SUP-Dilpreet Tubes Pvt. Ltd.     | 36AABCD6242R1Z8 | Registered       | 1,500         |
| OE-Transportation UD              | 22-06-2020 |                                  | URD             | Unregistered     | 500           |
| OE-Transportation UD              | 07-12-2020 | SUP-Y.Pushpalatha                | 36APYPY9568E1ZM | Registered       | 1,060         |
| OE-Transportation UD              | 17-12-2020 |                                  | URD             | Unregistered     | 500           |
| OE-Transportation UD              | 13-01-2021 |                                  | URD             | Unregistered     | 600           |
| OE-Transportation UD              | 13-01-2021 |                                  | URD             | Unregistered     | 180           |
| OE-Transportation UD              | 18-01-2021 |                                  | URD             | Unregistered     | 200           |
| OE-Transportation UD              | 13-02-2021 |                                  | URD             | Unregistered     | 1,100         |
| OE-Transportation UD              | 13-02-2021 |                                  | URD             | Unregistered     | 250           |
| OE-Transportation UD              | 24-02-2021 |                                  | URD             | Unregistered     | 300           |
| OE-Transportation UD              | 16-03-2021 |                                  | URD             | Unregistered     | 100           |
| OE-Transportation UD              | 16-03-2021 |                                  | URD             | Unregistered     | 300           |
| OE-Transportation UD              | 27-03-2021 |                                  | URD             | Unregistered     | 100           |
| OE-Transportation UD              | 27-03-2021 |                                  | URD             | Unregistered     | 100           |
| OE-Transportation UD              | 31-03-2021 |                                  | URD             | Unregistered     | 200           |
| OE-Transportation UD              | 31-03-2021 | SUP - Vensai Global Pvt Ltd      | 36AAFCV8055L1ZR | Registered       | 295           |
| OE-Transportation UD              | 31-03-2021 | SUP-Dhatrri Enterprises          | 36BASPA3241G1ZW | Registered       | 5,000         |

| Name of the Ledger                              | Date       | Party Name                  | GSTN            | Reg,URD,Comp,RCN | Taxable Value |
|-------------------------------------------------|------------|-----------------------------|-----------------|------------------|---------------|
| OEUD-Consultancy Charges                        | 22-06-2020 |                             | URD             | Unregistered     | 1,100         |
| OEUD-Consultancy Charges                        | 26-06-2020 |                             | URD             | Unregistered     | 2,200         |
| OEUD-Consultancy Charges                        | 20-07-2020 |                             | URD             | Unregistered     | 1,100         |
| OEUD-Consultancy Charges                        | 15-09-2020 |                             | URD             | Unregistered     | 1,100         |
| OEUD-Consumables, Repairs & Maint               | 13-07-2020 | SUP-Priyanka Printers       | 36ARORK5593K1Z1 | Registered       | 410           |
| OEUD-Consumables, Repairs & Maint               | 15-07-2020 | SUP-Satish Electrical Works | URD             | Unregistered     | 750           |
| OEUD-Consumables, Repairs & Maint               | 26-09-2020 | SUP-Satish Electrical Works | URD             | Unregistered     | 7,150         |
| OEUD-Consumables, Repairs & Maint               | 17-12-2020 |                             | URD             | Unregistered     | 3,500         |
| OEUD-Consumables, Repairs & Maint               | 17-12-2020 |                             | URD             | Unregistered     | 3,050         |
| OEUD-Consumables, Repairs & Maint               | 19-02-2021 |                             | URD             | Unregistered     | 5,300         |
| OEUD-Gardening Services                         | 06-06-2020 | SUP-Y.Pushpalatha           | 36APYPY9568E1ZM | Registered       | 10,091        |
| OEUD-Gardening Services                         | 05-02-2021 | SUP-Y.Pushpalatha           | 36APYPY9568E1ZM | Registered       | 10,596        |
| OEUD-Gardening Services                         | 28-02-2021 | SUP-Y.Pushpalatha           | 36APYPY9568E1ZM | Registered       | 10,596        |
| OEUD-House Keeping Services                     | 06-06-2020 | SUP-Shreyas Services        | 36ACIFS6178F2ZP | Registered       | 16,324        |
| OEUD-House Keeping Services                     | 04-09-2020 | SUP-Shreyas Services        | 36ACIFS6178F2ZP | Registered       | 17,558        |
| OEUD-House Keeping Services                     | 07-10-2020 | SUP-Shreyas Services        | 36ACIFS6178F2ZP | Registered       | 17,169        |
| OEUD-House Keeping Services                     | 06-11-2020 | SUP-Shreyas Services        | 36ACIFS6178F2ZP | Registered       | 17,727        |
| OEUD-House Keeping Services                     | 10-11-2020 |                             | URD             | Unregistered     | 1,500         |
| OEUD-House Keeping Services                     | 04-12-2020 | SUP-Shreyas Services        | 36ACIFS6178F2ZP | Registered       | 21,341        |
| OEUD-House Keeping Services                     | 07-01-2021 | SUP-Shreyas Services        | 36ACIFS6178F2ZP | Registered       | 18,805        |
| OEUD-House Keeping Services                     | 01-02-2021 |                             | URD             | Unregistered     | 750           |
| OEUD-House Keeping Services                     | 05-02-2021 | SUP-Shreyas Services        | 36ACIFS6178F2ZP | Registered       | 24,248        |
| OEUD-House Keeping Services                     | 28-02-2021 | SUP-Shreyas Services        | 36ACIFS6178F2ZP | Registered       | 22,341        |
| OEUD-House Keeping Services                     | 16-03-2021 |                             | URD             | Unregistered     | 750           |
| OE-Water Supply                                 | 28-10-2020 |                             | URD             | Unregistered     | 13,015        |
| OIE-Allowances for Statutory Payment Contractor | 31-10-2020 |                             | URD             | Unregistered     | 1,530         |
| OIE-Allowances for Statutory Payment Contractor | 31-10-2020 |                             | URD             | Unregistered     | 1,530         |
| OIE-Allowances for Statutory Payment Contractor | 31-10-2020 |                             | URD             | Unregistered     | 1,530         |
| OE-Ineligible ITC                               | 31-07-2020 |                             | URD             |                  | 14,552        |
| OE-Ineligible ITC                               | 21-10-2020 |                             | URD             |                  | 7,75,808      |
| OE-Ineligible ITC                               | 21-10-2020 |                             | URD             |                  | 5,007         |
| OE-Ineligible ITC                               | 21-10-2020 |                             | URD             |                  | 1,01,775      |
| OE-Ineligible ITC                               | 21-10-2020 |                             | URD             |                  | 1,12,633      |
| OE-Ineligible ITC                               | 21-10-2020 |                             | URD             |                  | 29,690        |
| OE-Ineligible ITC                               | 21-10-2020 |                             | URD             |                  | 7,472         |
| OE-Ineligible ITC                               | 07-11-2020 |                             | URD             |                  | 7,716         |

| Name of the Ledger       | Date       | Party Name | GSTN | Reg, URD, Comp, RCN | Taxable Value |
|--------------------------|------------|------------|------|---------------------|---------------|
| OE-Ineligible ITC        | 30-11-2020 |            | URD  |                     | 7,914         |
| OE-Ineligible ITC        | 30-11-2020 |            | URD  |                     | 13,34,963     |
| OE-Ineligible ITC        | 12-12-2020 |            | URD  |                     | 8,184         |
| OE-Ineligible ITC        | 18-12-2020 |            | URD  |                     | 14,49,457     |
| OE-Ineligible ITC        | 15-01-2021 |            | URD  |                     | 7,716         |
| OE-Ineligible ITC        | 19-02-2021 |            | URD  |                     | 7,516         |
| OE-Ineligible ITC        | 28-02-2021 |            | URD  |                     | 95,459        |
| OE-Ineligible ITC        | 19-03-2021 |            | URD  |                     | 16,108        |
| OE-Ineligible ITC        | 19-03-2021 |            | URD  |                     | 2,37,708      |
| OE-Ineligible ITC        | 31-03-2021 |            | URD  |                     | 14,62,322     |
| OE-Ineligible ITC        | 31-03-2021 |            | URD  |                     | 2,22,513      |
| OE-Ineligible ITC        | 31-07-2021 |            | URD  |                     | 7,442         |
| OE-Electricity Supply    | 23-11-2020 |            | URD  | Unregistered        | -10,902       |
| OE-Electricity Supply    | 23-11-2020 |            | URD  | Unregistered        | -23,237       |
| OE-Electricity Supply    | 25-11-2020 |            | URD  | Unregistered        | -12,795       |
| OE-Electricity Supply    | 22-12-2020 |            | URD  | Unregistered        | -20,347       |
| OE-Electricity Supply    | 09-01-2021 |            | URD  | Unregistered        | -23,749       |
| OE-Electricity Supply    | 17-02-2021 |            | URD  | Unregistered        | -28,523       |
| OE-Electricity Supply    | 15-03-2021 |            | URD  | Unregistered        | -23,615       |
| OE-Electricity Supply    | 31-03-2021 |            | URD  | Unregistered        | -33,870       |
| OEUD-Consultancy Charges | 20-07-2020 |            | URD  | Unregistered        | -1,100        |

| GSTR-2A period<br>(MM-YY) | GSTIN of supplier | Trade Legal name of supplier            | Invoice number   | Invoice type | Invoice date | Invoice value (₹) | Place of supply | Supply<br>attract<br>charge | Rate (%) | Taxable value (₹) | Integrated tax (₹) | Central tax (₹) | State/UT tax (₹) | Cess (₹) | Countyparty<br>GSTR-1/IFF/GSTR-5<br>Invoice<br>(DDMMYY) | ITC available |
|---------------------------|-------------------|-----------------------------------------|------------------|--------------|--------------|-------------------|-----------------|-----------------------------|----------|-------------------|--------------------|-----------------|------------------|----------|---------------------------------------------------------|---------------|
| APR-20                    | 36AAHFH688B1ZT    | M/S HOME LINE INFRA                     | 0017/20-21       | R            | 30/04/2020   | 19,93,861.34      | Telangana       | N                           | 18       | 16,89,713.00      | 0.00               | 1,52,074.17     | 1,52,074.17      | 0.00     | 07/07/2020                                              | Yes           |
| APR-20                    | 36AAHFH688B1ZT    | M/S HOME LINE INFRA                     | 0027/20-21       | R            | 30/04/2020   | 30,68,000.00      | Telangana       | N                           | 18       | 26,60,000.00      | 0.00               | 2,34,000.00     | 2,34,000.00      | 0.00     | 07/07/2020                                              | Yes           |
| APR-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | SSLLP/LOG/10005  | R            | 30/04/2020   | 6,785.00          | Telangana       | N                           | 18       | 5,750.00          | 0.00               | 517.50          | 517.50           | 0.00     | 09/07/2020                                              | Yes           |
| APR-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | SSLLP/LOG/10016  | R            | 30/04/2020   | 5,074.00          | Telangana       | N                           | 18       | 4,300.00          | 0.00               | 387.00          | 387.00           | 0.00     | 09/07/2020                                              | Yes           |
| APR-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | SSLLP/LOG/10024  | R            | 30/04/2020   | 1,22,165.40       | Telangana       | N                           | 18       | 1,03,530.00       | 0.00               | 9,317.70        | 9,317.70         | 0.00     | 09/07/2020                                              | Yes           |
| APR-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | SSLLP/LOG/10042  | R            | 30/04/2020   | 2,360.00          | Telangana       | N                           | 18       | 2,000.00          | 0.00               | 180.00          | 180.00           | 0.00     | 09/07/2020                                              | Yes           |
| APR-20                    | 36AUIPM887FFJ2N   | M/S Social DNA (Prop.) Aditya R Mankani | 08               | R            | 02/04/2020   | 62,703.00         | Telangana       | N                           | 18       | 53,138.00         | 0.00               | 4,782.42        | 4,782.42         | 0.00     | 23/07/2020                                              | Yes           |
| APR-20                    | 36AUIPK311701Z5   | SRI BALASARASWATHI INDUSTRIES           | 79               | R            | 02/04/2020   | 21,055.70         | Telangana       | N                           | 5        | 20,052.305        | 0.00               | 501.33          | 501.33           | 0.00     | 26/06/2020                                              | Yes           |
| APR-20                    | 36ADPFA009BD1ZU   | ADILABAD TIMBER MART                    | 004              | R            | 29/05/2020   | 3,398.00          | Telangana       | N                           | 18       | 2,880.00          | 0.00               | 259.20          | 259.20           | 0.00     | 30/06/2020                                              | Yes           |
| MAY-20                    | 36AA5FRT373D1ZT   | IGM & CO                                | 2020-21/39       | R            | 23/05/2020   | 35,400.00         | Telangana       | N                           | 18       | 30,000.00         | 0.00               | 2,700.00        | 2,700.00         | 0.00     | 04/08/2020                                              | Yes           |
| MAY-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | 11393            | R            | 07/05/2020   | 5,703.04          | Telangana       | N                           | 12       | 5,092.00          | 0.00               | 305.52          | 305.52           | 0.00     | 06/08/2020                                              | Yes           |
| MAY-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | 11118            | R            | 07/05/2020   | 1,393.60          | Telangana       | N                           | 5        | 525.00            | 0.00               | 13.13           | 13.13            | 0.00     | 06/08/2020                                              | Yes           |
| MAY-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | 11118            | R            | 07/05/2020   | 1,393.60          | Telangana       | N                           | 12       | 200.00            | 0.00               | 12.00           | 12.00            | 0.00     | 06/08/2020                                              | Yes           |
| MAY-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | 11118            | R            | 07/05/2020   | 1,393.60          | Telangana       | N                           | 18       | 1,032.50          | 0.00               | 92.92           | 92.92            | 0.00     | 06/08/2020                                              | Yes           |
| MAY-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | 11345            | R            | 23/05/2020   | 1,717.61          | Telangana       | N                           | 18       | 1,310.00          | 0.00               | 100.00          | 100.00           | 0.00     | 06/08/2020                                              | Yes           |
| MAY-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | SLIP/0014-10-31  | R            | 30/05/2020   | 54,703.00         | Telangana       | N                           | 18       | 46,385.50         | 0.00               | 4,172.27        | 4,172.27         | 0.00     | 06/08/2020                                              | Yes           |
| MAY-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | SSLLP-LOG-10064  | R            | 30/05/2020   | 5,074.00          | Telangana       | N                           | 18       | 4,300.00          | 0.00               | 387.00          | 387.00           | 0.00     | 06/08/2020                                              | Yes           |
| MAY-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | SSLLP-LOG-10086  | R            | 30/05/2020   | 1,22,165.40       | Telangana       | N                           | 18       | 1,03,530.00       | 0.00               | 9,317.70        | 9,317.70         | 0.00     | 06/08/2020                                              | Yes           |
| MAY-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | SSLLP-LOG-10094  | R            | 30/05/2020   | 6,785.00          | Telangana       | N                           | 18       | 5,750.00          | 0.00               | 517.50          | 517.50           | 0.00     | 06/08/2020                                              | Yes           |
| MAY-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | SSLLP-LOG-10073  | R            | 30/05/2020   | 18,800.00         | Telangana       | N                           | 18       | 16,600.00         | 0.00               | 1,440.00        | 1,440.00         | 0.00     | 06/08/2020                                              | Yes           |
| MAY-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | SSLLP-LOG-10078  | R            | 30/05/2020   | 590.00            | Telangana       | N                           | 18       | 500.00            | 0.00               | 45.00           | 45.00            | 0.00     | 06/08/2020                                              | Yes           |
| MAY-20                    | 36AUIP4884A1ZG    | PRAFUL SANITARY                         | P5/20-21/31      | R            | 18/05/2020   | 2,559.00          | Telangana       | N                           | 18       | 2,347.00          | 0.00               | 706.23          | 706.23           | 0.00     | 15/07/2020                                              | Yes           |
| MAY-20                    | 36AUIPM887FFJ2N   | M/S Social DNA (Prop.) Aditya R Mankani | 037              | R            | 04/05/2020   | 28,667.00         | Telangana       | N                           | 18       | 24,878.00         | 0.00               | 2,194.02        | 2,194.02         | 0.00     | 23/07/2020                                              | Yes           |
| MAY-20                    | 36ARPN695D2ZA     | SRI LAXMI GANESH STEELS & HARDWARE      | 554              | R            | 21/05/2020   | 1,298.00          | Telangana       | N                           | 18       | 1,100.00          | 0.00               | 99.00           | 99.00            | 0.00     | 16/07/2020                                              | Yes           |
| MAY-20                    | 36AHPF5068E1Z8    | M M AQUA SYSTEMS                        | 46               | R            | 19/05/2020   | 1,65,200.00       | Telangana       | N                           | 18       | 1,40,000.00       | 0.00               | 12,600.00       | 12,600.00        | 0.00     | 17/09/2020                                              | Yes           |
| JUN-20                    | 36ADCFV375FZCZ    | V GREEN MEDIA PRIVATE LIMITED           | VGM-2021-43      | R            | 13/06/2020   | 14,798.70         | Telangana       | N                           | 5        | 14,054.00         | 0.00               | 352.35          | 352.35           | 0.00     | 19/10/2020                                              | Yes           |
| JUN-20                    | 36ADCFAD09BD1ZU   | ADILABAD TIMBER MART                    | 013              | R            | 20/06/2020   | 3,398.00          | Telangana       | N                           | 18       | 2,880.00          | 0.00               | 259.20          | 259.20           | 0.00     | 17/07/2020                                              | Yes           |
| JUN-20                    | 36AAPU3108E1ZU    | RAJADHANI TILES COMPANY                 | 003              | R            | 03/05/2020   | 17,640.00         | Telangana       | N                           | 5        | 16,800.00         | 0.00               | 420.00          | 420.00           | 0.00     | 18/07/2020                                              | Yes           |
| JUN-20                    | 36ASPT847G1ZU     | LIBRA OUTDOOR ADVERTISING               | LOA/2020-2021/16 | R            | 01/06/2020   | 6,136.00          | Telangana       | N                           | 18       | 5,200.00          | 0.00               | 468.00          | 468.00           | 0.00     | 23/09/2020                                              | Yes           |
| JUN-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | 11471            | R            | 01/06/2020   | 1,691.00          | Telangana       | N                           | 5        | 384.00            | 0.00               | 9.60            | 9.60             | 0.00     | 19/08/2020                                              | Yes           |
| JUN-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | 11471            | R            | 01/06/2020   | 1,691.00          | Telangana       | N                           | 18       | 1,091.00          | 0.00               | 98.19           | 98.19            | 0.00     | 19/08/2020                                              | Yes           |
| JUN-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | 11531            | R            | 04/06/2020   | 31,500.00         | Telangana       | N                           | 28       | 24,609.37         | 0.00               | 3,445.31        | 3,445.31         | 0.00     | 19/08/2020                                              | Yes           |
| JUN-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | 11587            | R            | 08/06/2020   | 2,044.00          | Telangana       | N                           | 18       | 1,732.50          | 0.00               | 155.93          | 155.93           | 0.00     | 19/08/2020                                              | Yes           |
| JUN-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | 11588            | R            | 08/06/2020   | 96.00             | Telangana       | N                           | 0        | 96.00             | 0.00               | 0.00            | 0.00             | 0.00     | 19/08/2020                                              | Yes           |
| JUN-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | 11588            | R            | 08/06/2020   | 506.00            | Telangana       | N                           | 5        | 390.00            | 0.00               | 9.75            | 9.75             | 0.00     | 19/08/2020                                              | Yes           |
| JUN-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | 11475            | R            | 01/06/2020   | 1,136.00          | Telangana       | N                           | 12       | 249.00            | 0.00               | 14.94           | 14.94            | 0.00     | 19/08/2020                                              | Yes           |
| JUN-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | 11475            | R            | 01/06/2020   | 1,136.00          | Telangana       | N                           | 18       | 726.00            | 0.00               | 65.34           | 65.34            | 0.00     | 19/08/2020                                              | Yes           |
| JUN-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | 11476            | R            | 08/06/2020   | 7,045.00          | Telangana       | N                           | 18       | 5,970.00          | 0.00               | 537.30          | 537.30           | 0.00     | 19/08/2020                                              | Yes           |
| JUN-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | 11847            | R            | 22/06/2020   | 9,780.00          | Telangana       | N                           | 18       | 8,288.00          | 0.00               | 745.20          | 745.20           | 0.00     | 19/08/2020                                              | Yes           |
| JUN-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | 11847            | R            | 22/06/2020   | 9,780.00          | Telangana       | N                           | 18       | 8,288.00          | 0.00               | 745.20          | 745.20           | 0.00     | 19/08/2020                                              | Yes           |
| JUN-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | 11848            | R            | 22/06/2020   | 2,486.00          | Telangana       | N                           | 18       | 2,048.00          | 0.00               | 207.72          | 207.72           | 0.00     | 19/08/2020                                              | Yes           |
| JUN-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | 11849            | R            | 22/06/2020   | 2,733.00          | Telangana       | N                           | 18       | 2,308.00          | 0.00               | 207.72          | 207.72           | 0.00     | 19/08/2020                                              | Yes           |
| JUN-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | 11469            | R            | 01/06/2020   | 595.00            | Telangana       | N                           | 18       | 504.00            | 0.00               | 45.36           | 45.36            | 0.00     | 19/08/2020                                              | Yes           |
| JUN-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | 11722            | R            | 16/06/2020   | 3,322.00          | Telangana       | N                           | 18       | 2,985.00          | 0.00               | 268.65          | 268.65           | 0.00     | 19/08/2020                                              | Yes           |
| JUN-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | 11516            | R            | 04/06/2020   | 13,115.40         | Telangana       | N                           | 28       | 11,114.40         | 0.00               | 3,290.00        | 3,290.00         | 0.00     | 19/08/2020                                              | Yes           |
| JUN-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | SSLLP/LOG/10145  | R            | 09/06/2020   | 30,080.00         | Telangana       | N                           | 18       | 26,000.00         | 0.00               | 3,900.00        | 3,900.00         | 0.00     | 19/08/2020                                              | Yes           |
| JUN-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | SSLLP/LOG/10145  | R            | 09/06/2020   | 6,785.00          | Telangana       | N                           | 18       | 5,750.00          | 0.00               | 517.50          | 517.50           | 0.00     | 19/08/2020                                              | Yes           |
| JUN-20                    | 36ACQFS2044C1ZT   | SUMMIT SALES LLP                        | SSLLP/LOG/10133  | R            | 19/06/2020   | 5,074.00          | Telangana       | N                           | 18       | 4,300.00          | 0.00               | 387.00          | 387.00           | 0.00     | 19/08/2020                                              | Yes           |
| JUN-20                    | 36AUIP4884A1ZG    | PRAFUL SANITARY                         | P5/20-21/127     | R            | 20/06/2020   | 5,017.00          | Telangana       | N                           | 18       | 4,252.11          | 0.00               | 382.69          | 382.69           | 0.00     | 15/07/2020                                              | Yes           |
| JUN-20                    | 36ADPFA9683N1ZW   | GAUTHAM ENTERPRISES                     | 123              | R            | 01/06/2020   | 1,416.00          | Telangana       | N                           | 18       | 1,080.00          | 0.00               | 108.00          | 108.00           | 0.00     | 06/08/2020                                              | Yes           |
| JUN-20                    | 36ADPFA9683N1ZW   | GAUTHAM ENTERPRISES                     | 67               | R            | 04/06/2020   | 2,605.91          | Telangana       | N                           | 18       | 2,345.53          | 0.00               | 234.53          | 234.53           | 0.00     | 06/08/2020                                              | Yes           |
| JUN-20                    | 36ADPNP7656C1ZT   | LEPAKSHI TARPULIN INDUSTRIES            | 1397             | R            | 22/06/2020   | 2,940.00          | Telangana       | N                           | 5        | 2,800.00          | 0.00               | 70.00           | 70.00            | 0.00     | 14/08/2020                                              | Yes           |
| JUN-20                    | 36ADPNP7656C1ZT   | LEPAKSHI TARPULIN INDUSTRIES            | 1396             | R            | 22/06/2020   | 582.00            | Telangana       | N                           | 12       | 520.00            | 0.00               | 31.20           | 31.20            | 0.00     | 14/08/2020                                              | Yes           |
| JUN-20                    | 36ADVP502661J2W   | SHAH TRADERS                            | SIT-134          | R            | 02/06/2020   | 3,560.00          | Telangana       | N                           | 18       | 3,016.60          | 0.00               | 271.49          | 271.49           | 0.00     | 08/07/2020                                              | Yes           |
| JUN-20                    | 36ADVP502661J2W   | SHAH TRADERS                            | SIT-133          | R            | 02/06/2020   | 7,653.00          | Telangana       | N                           | 18       | 6,485.60          | 0.00               | 583.70          | 583.70           | 0.00     | 08/07/2020                                              | Yes           |
| JUN-20                    | 36ADVP6876M1ZA    | M/S SRI BHAVANI DIGITALS                | 06               | R            | 13/06/2020   | 30,693.00         | Telangana       | N                           | 12       | 27,405.00         | 0.00               | 1,644.30        | 1,644.30         | 0.00     | 22/07/2020                                              | Yes           |
| JUN-20                    | 36ADVP6876M1ZA    | SRI BHAVANI ADS                         | 03               | R            | 01/06/2020   | 84,252.00         | Telangana       | N                           | 18       | 71,400.00         | 0.00               | 6,426.00        | 6,426.00         | 0.00     | 22/07/2020                                              | Yes           |
| JUN-20                    | 36ADVP6876M1ZA    | SRI BHAVANI ADS                         | 12               | R            | 15/06/2020   | 9,086.00          | Telangana       | N                           | 18       | 7,700.00          | 0.00               | 693.00          | 693.00           | 0.00     | 22/07/2020                                              | Yes           |
| JUN-20                    | 36ADVP6876M1ZA    | SRI BHAVANI ADS                         | 13               | R            | 04/06/2020   | 22,570.00         | Telangana       | N                           | 18       | 19,570.00         | 0.00               | 1,689.94        | 1,689.94         | 0.00     | 11/08/2020                                              | Yes           |
| JUN-20                    | 36AUIP68441Q1ZU   | M/S SAI VISHAL ENTERPRISES              | 6                | R            | 04/06/2020   | 13,577.12         | Telangana       | N                           | 18       | 11,877.12         | 0.00               | 1,261.00        | 1,261.00         | 0.00     | 13/08/2020                                              | Yes           |
| JUN-20                    | 36AUIPM887FFJ2N   | M/S Social DNA (Prop.) Aditya R Mankani | 080              | R            | 04/06/2020   | 3,422.00          | Telangana       | N                           | 18       | 2,900.00          | 0.00               | 261.00          | 261.00           | 0.00     | 13/07/2020                                              | Yes           |
| JUN-20                    | 36ADPNP5467A1ZU   | SHRI AGARWAL                            | ASA2012/8        | R            | 29/05/2020   | 4,884.00          | Telangana       | N                           | 18       | 3,800.00          | 0.00               | 342.00          | 342.00           | 0.00     | 19/07/2020                                              | Yes           |
| JUN-20                    | 36DDCP955D2J2M    | LEOMIND CREATIVES                       | LMC/2020-21/003  | R            | 04/05/2020   | 1,652.00          | Telangana       | N                           | 18       | 1,400.00          | 0.00               | 126.00          | 126.00           | 0.00     | 19/07/2020                                              | Yes           |
| JUN-20                    | 36ADPNP5467A1ZU   | SHRI AGARWAL                            | ASA2012/8        | R            | 29/05/2020   | 4,884.00          | Telangana       | N                           | 18       | 3,800.00          | 0.00               | 342.00          | 342.00           | 0.00     | 19/07/2020                                              | Yes           |
| JUN-20                    | 36ADPNP5467A1ZU   | SHRI AGARWAL                            | ASA2012/8        | R            | 29/05/2020   | 14,798.70         | Telangana       | N                           | 5        | 14,054.00         | 0.00               | 352.35          | 352.35           | 0.00     | 19/07/2020                                              | Yes           |
| JUN-20                    | 36ADPNP5467A1ZU   | SHRI AGARWAL                            | ASA2012/8        | R            | 29/05/2020   | 14,798.70         | Telangana       | N                           | 18       | 12,600.00         | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 19/07/2020                                              | Yes           |
| JUN-20                    | 36ADPNP5467A1ZU   | SHRI AGARWAL                            | ASA2012/8        | R            | 29/05/2020   | 14,798.70         | Telangana       | N                           | 18       | 12,600.00         | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 19/07/2020                                              | Yes           |

| GSTR-2A period (MM/YY) | GSTIN of supplier | Trade Legal name of supplier             | Invoice number   | Invoice type | Invoice date | Invoice value (₹) | Place of supply | Supply attract (Invoice charge) | Rate (%) | Taxable value (₹) | Integrated tax (₹) | Central tax (₹) | State/UT tax (₹) | Cess (₹) | Countyparty GSTR-1/IFF/GSTR-5 (MM/YY) | ITC available |
|------------------------|-------------------|------------------------------------------|------------------|--------------|--------------|-------------------|-----------------|---------------------------------|----------|-------------------|--------------------|-----------------|------------------|----------|---------------------------------------|---------------|
| JUL-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | SSLLP/LOGS/10218 | R            | 24/07/2020   | 18,279.00         | Telangana       | N                               | 18       | 15,491.00         | 0.00               | 1,394.19        | 1,394.19         | 0.00     | 22/09/2020                            | Yes           |
| JUL-20                 | 36ADIP46883N12W   | GAUTHAM ENTERPRISES                      | 248              | R            | 21/07/2020   | 1,200.00          | Telangana       | N                               | 18       | 1,200.00          | 0.00               | 108.00          | 108.00           | 0.00     | 21/08/2020                            | Yes           |
| JUL-20                 | 36AHP46441Q12Q    | M/S SAI VISHAL ENTERPRISES               | 57               | R            | 17/07/2020   | 5,700.00          | Telangana       | N                               | 5        | 5,429.00          | 0.00               | 135.73          | 135.73           | 0.00     | 31/01/2021                            | Yes           |
| JUL-20                 | 36AHP46441Q12Q    | M/S SAI VISHAL ENTERPRISES               | 61               | R            | 31/07/2020   | 12,450.00         | Telangana       | N                               | 5        | 11,857.90         | 0.00               | 296.43          | 296.43           | 0.00     | 31/01/2021                            | Yes           |
| JUL-20                 | 36AIPM8874F12N    | M/S Social DNA (Prop.) Aditya R Manthani | 104              | R            | 02/07/2020   | 21,098.00         | Telangana       | N                               | 18       | 17,879.92         | 0.00               | 1,609.19        | 1,609.19         | 0.00     | 27/08/2020                            | Yes           |
| AUG-20                 | 36BNCPI10988123   | SREE SAI SHARANYA ENTERPRISES            | 15               | R            | 17/07/2020   | 11,250.00         | Telangana       | N                               | 5        | 10,714.00         | 0.00               | 267.85          | 267.85           | 0.00     | 31/12/2020                            | Yes           |
| AUG-20                 | 36AIDCV9375P12C   | V GREEN MEDIA PRIVATE LIMITED            | VGM-2021-111     | R            | 17/08/2020   | 1,984.50          | Telangana       | N                               | 5        | 1,884.00          | 0.00               | 47.25           | 47.25            | 0.00     | 17/11/2020                            | Yes           |
| AUG-20                 | 36AIDCV9375P12C   | V GREEN MEDIA PRIVATE LIMITED            | VGM-2021-122     | R            | 29/08/2020   | 9,099.30          | Telangana       | N                               | 5        | 8,666.00          | 0.00               | 216.65          | 216.65           | 0.00     | 17/11/2020                            | Yes           |
| AUG-20                 | 36AIOFG9573A125   | GLOBAL SAFETY SOLUTIONS                  | 1269             | R            | 29/08/2020   | 4,602.00          | Telangana       | N                               | 18       | 3,900.00          | 0.00               | 360.00          | 360.00           | 0.00     | 15/09/2020                            | Yes           |
| AUG-20                 | 36ASPF4737D127    | IGM & CO                                 | 2020-2021/142    | R            | 07/08/2020   | 2,655.00          | Telangana       | N                               | 18       | 2,250.00          | 0.00               | 207.50          | 207.50           | 0.00     | 23/09/2020                            | Yes           |
| AUG-20                 | 36ASPT77847G12Z   | LIBRA OUTDOOR ADVERTISING                | 1020-2021/142    | R            | 07/08/2020   | 14,160.00         | Telangana       | N                               | 18       | 12,000.00         | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 23/09/2020                            | Yes           |
| AUG-20                 | 36ABVPS595A121    | SHREYANATH ELECTRICAL HARDWARE           | 1424             | R            | 27/08/2020   | 1,050.00          | Telangana       | N                               | 18       | 889.85            | 0.00               | 80.09           | 80.09            | 0.00     | 30/09/2020                            | Yes           |
| AUG-20                 | 36ABVPS595A121    | SHREYANATH ELECTRICAL HARDWARE           | 1424             | R            | 27/08/2020   | 4,107.00          | Telangana       | N                               | 18       | 3,480.00          | 0.00               | 312.20          | 312.20           | 0.00     | 30/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | 12730            | R            | 13/08/2020   | 288.00            | Telangana       | N                               | 18       | 56.25             | 0.00               | 56.25           | 56.25            | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | 12866            | R            | 28/08/2020   | 331.00            | Telangana       | N                               | 5        | 313.00            | 0.00               | 7.88            | 7.88             | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | 12867            | R            | 28/08/2020   | 1,174.00          | Telangana       | N                               | 5        | 1,131.00          | 0.00               | 25.00           | 25.00            | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | 12867            | R            | 28/08/2020   | 995.00            | Telangana       | N                               | 18       | 674.00            | 0.00               | 46.00           | 46.00            | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | 12867            | R            | 05/08/2020   | 500.00            | Telangana       | N                               | 18       | 500.00            | 0.00               | 45.00           | 45.00            | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | 12865            | R            | 26/08/2020   | 2,160.00          | Telangana       | N                               | 18       | 2,000.00          | 0.00               | 180.00          | 180.00           | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | 12658            | R            | 08/08/2020   | 453.00            | Telangana       | N                               | 18       | 384.00            | 0.00               | 34.56           | 34.56            | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | 12659            | R            | 08/08/2020   | 4,786.00          | Telangana       | N                               | 18       | 4,056.00          | 0.00               | 365.04          | 365.04           | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | SSLLP/COM/10070  | R            | 28/08/2020   | 6,372.00          | Telangana       | N                               | 18       | 5,400.00          | 0.00               | 486.00          | 486.00           | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | SSLLP/COM/10057  | R            | 28/08/2020   | 52,344.84         | Telangana       | N                               | 18       | 44,392.94         | 0.00               | 4,711.04        | 4,711.04         | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | SSLLP/COM/10043  | R            | 31/08/2020   | 52,384.00         | Telangana       | N                               | 18       | 44,392.94         | 0.00               | 3,995.36        | 3,995.36         | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | SSLLP/LOG/10472  | R            | 31/08/2020   | 1,980.00          | Telangana       | N                               | 18       | 1,800.00          | 0.00               | 607.76          | 607.76           | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | SSLLP/LOG/10390  | R            | 13/08/2020   | 40,722.00         | Telangana       | N                               | 18       | 34,510.00         | 0.00               | 3,105.90        | 3,105.90         | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | SSLLP/LOG/10259  | R            | 10/08/2020   | 1,471.00          | Telangana       | N                               | 18       | 1,246.63          | 0.00               | 112.20          | 112.20           | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | SSLLP/LOG/10455  | R            | 31/08/2020   | 6,805.00          | Telangana       | N                               | 18       | 5,750.00          | 0.00               | 517.50          | 517.50           | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | SSLLP/LOG/10333  | R            | 10/08/2020   | 2,178.00          | Telangana       | N                               | 18       | 1,845.38          | 0.00               | 166.14          | 166.14           | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | SSLLP/LOG/10317  | R            | 10/08/2020   | 3,007.00          | Telangana       | N                               | 18       | 2,548.34          | 0.00               | 229.35          | 229.35           | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | SSLLP/LOG/10437  | R            | 31/08/2020   | 17,135.00         | Telangana       | N                               | 18       | 14,521.00         | 0.00               | 1,306.89        | 1,306.89         | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | SSLLP/LOG/10282  | R            | 10/08/2020   | 700.00            | Telangana       | N                               | 18       | 593.00            | 0.00               | 53.37           | 53.37            | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | SSLLP/LOG/10269  | R            | 07/08/2020   | 5,074.00          | Telangana       | N                               | 18       | 4,300.00          | 0.00               | 387.00          | 387.00           | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | SSLLP/LOG/10301  | R            | 10/08/2020   | 1,709.00          | Telangana       | N                               | 18       | 1,448.00          | 0.00               | 130.32          | 130.32           | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | SSLLP/LOG/10342  | R            | 10/08/2020   | 3,244.00          | Telangana       | N                               | 18       | 2,783.47          | 0.00               | 250.51          | 250.51           | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | SSLLP/LOG/10427  | R            | 31/08/2020   | 40,722.00         | Telangana       | N                               | 18       | 34,059.00         | 0.00               | 3,105.90        | 3,105.90         | 0.00     | 25/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | SSLLP/LOG/10427  | R            | 31/08/2020   | 9,408.00          | Telangana       | N                               | 12       | 8,400.00          | 0.00               | 504.00          | 504.00           | 0.00     | 19/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | SSLLP/LOG/10427  | R            | 31/08/2020   | 14,160.00         | Telangana       | N                               | 18       | 1,080.00          | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 19/09/2020                            | Yes           |
| AUG-20                 | 36ACDPS2044C127   | SUMMIT SALES LLP                         | SSLLP/LOG/10427  | R            | 31/08/2020   | 9,532.00          | Telangana       | N                               | 18       | 7,915.00          | 0.00               | 712.25          | 712.25           | 0.00     | 19/09/2020                            | Yes           |
| SEP-20                 | 36AAR02624B128    | DIJURET TUBES PVT. LTD.                  | 496              | R            | 01/09/2020   | 33,997.00         | Telangana       | N                               | 18       | 28,811.00         | 0.00               | 2,593.00        | 2,593.00         | 0.00     | 10/10/2020                            | Yes           |
| SEP-20                 | 36AIDCM596B0220   | Modul Housing Private Limited            | SAL/10006        | R            | 01/09/2020   | 14,160.00         | Telangana       | N                               | 18       | 1,080.00          | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 23/11/2020                            | Yes           |
| SEP-20                 | 36AIDCM596B0220   | Modul Housing Private Limited            | SAL/10006        | R            | 01/09/2020   | 14,160.00         | Telangana       | N                               | 18       | 12,000.00         | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 23/11/2020                            | Yes           |
| SEP-20                 | 36AIDCM596B0220   | Modul Housing Private Limited            | SAL/10003        | R            | 01/09/2020   | 14,160.00         | Telangana       | N                               | 18       | 12,000.00         | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 23/11/2020                            | Yes           |
| SEP-20                 | 36AIDCM596B0220   | Modul Housing Private Limited            | SAL/10004        | R            | 01/09/2020   | 14,160.00         | Telangana       | N                               | 18       | 12,000.00         | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 23/11/2020                            | Yes           |
| SEP-20                 | 36AIDCM596B0220   | Modul Housing Private Limited            | SAL/10001        | R            | 01/09/2020   | 14,160.00         | Telangana       | N                               | 18       | 12,000.00         | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 23/11/2020                            | Yes           |
| SEP-20                 | 36AIDCM596B0220   | Modul Housing Private Limited            | SAL/10024        | R            | 30/09/2020   | 14,160.00         | Telangana       | N                               | 18       | 12,000.00         | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 23/11/2020                            | Yes           |
| SEP-20                 | 36AIDCM596B0220   | Modul Housing Private Limited            | SAL/10010        | R            | 01/09/2020   | 14,160.00         | Telangana       | N                               | 18       | 12,000.00         | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 23/11/2020                            | Yes           |
| SEP-20                 | 36AIDCM596B0220   | Modul Housing Private Limited            | SAL/10011        | R            | 01/09/2020   | 9,440.00          | Telangana       | N                               | 18       | 8,000.00          | 0.00               | 720.00          | 720.00           | 0.00     | 23/11/2020                            | Yes           |
| SEP-20                 | 36AIDCM596B0220   | Modul Housing Private Limited            | SAL/10022        | R            | 30/09/2020   | 14,160.00         | Telangana       | N                               | 18       | 12,000.00         | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 23/11/2020                            | Yes           |
| SEP-20                 | 36AIDCM596B0220   | Modul Housing Private Limited            | SAL/10009        | R            | 01/09/2020   | 14,160.00         | Telangana       | N                               | 18       | 12,000.00         | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 23/11/2020                            | Yes           |
| SEP-20                 | 36AIDCM596B0220   | Modul Housing Private Limited            | SAL/10007        | R            | 01/09/2020   | 14,160.00         | Telangana       | N                               | 18       | 12,000.00         | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 23/11/2020                            | Yes           |
| SEP-20                 | 36AIDCM596B0220   | Modul Housing Private Limited            | SAL/10008        | R            | 17/09/2020   | 14,160.00         | Telangana       | N                               | 18       | 12,000.00         | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 23/11/2020                            | Yes           |
| SEP-20                 | 36AIDCV9375P12C   | V GREEN MEDIA PRIVATE LIMITED            | VGM-2021-158     | R            | 17/09/2020   | 1,190.70          | Telangana       | N                               | 5        | 1,134.00          | 0.00               | 28.35           | 28.35            | 0.00     | 17/11/2020                            | Yes           |
| SEP-20                 | 36AIDCV9375P12C   | V GREEN MEDIA PRIVATE LIMITED            | VGM-2021-160     | R            | 29/09/2020   | 1,621.20          | Telangana       | N                               | 5        | 1,544.00          | 0.00               | 38.60           | 38.60            | 0.00     | 17/11/2020                            | Yes           |
| SEP-20                 | 36AIDCV9375P12C   | V GREEN MEDIA PRIVATE LIMITED            | VGM-2021-186     | R            | 29/09/2020   | 8,633.10          | Telangana       | N                               | 5        | 8,272.00          | 0.00               | 205.55          | 205.55           | 0.00     | 17/11/2020                            | Yes           |
| SEP-20                 | 36AHP4688812Y     | M/S HOME LINE INFRA                      | 0037/20-21       | R            | 30/09/2020   | 16,32,000.00      | Telangana       | N                               | 18       | 14,00,000.00      | 0.00               | 1,26,000.00     | 1,26,000.00      | 0.00     | 07/10/2020                            | Yes           |
| SEP-20                 | 36AHP4688812Y     | M/S HOME LINE INFRA                      | 0047/20-21       | R            | 30/09/2020   | 30,939.00         | Telangana       | N                               | 18       | 24,990.00         | 0.00               | 1,499.40        | 1,499.40         | 0.00     | 10/10/2020                            | Yes           |
| SEP-20                 | 36AHP4688812Y     | SHRI GANESH PUMPS AND MACHINERY CEN      | C1341            | R            | 26/09/2020   | 30,939.00         | Telangana       | N                               | 18       | 2,500.00          | 0.00               | 225.00          | 225.00           | 0.00     | 10/10/2020                            | Yes           |
| SEP-20                 | 36AHP4688812Y     | SHRI GANESH PUMPS AND MACHINERY CEN      | C1341            | R            | 26/09/2020   | 31,414.08         | Telangana       | N                               | 12       | 23,844.00         | 0.00               | 1,430.04        | 1,430.04         | 0.00     | 10/10/2020                            | Yes           |
| SEP-20                 | 36AHP4688812Y     | SHRI GANESH PUMPS AND MACHINERY CEN      | C1332            | R            | 16/09/2020   | 31,414.08         | Telangana       | N                               | 18       | 2,500.00          | 0.00               | 360.00          | 360.00           | 0.00     | 10/10/2020                            | Yes           |
| SEP-20                 | 36AHP4688812Y     | SHRI GANESH PUMPS AND MACHINERY CEN      | C1332            | R            | 16/09/2020   | 1,400.00          | Telangana       | N                               | 18       | 1,160.00          | 0.00               | 160.00          | 160.00           | 0.00     | 10/10/2020                            | Yes           |
| SEP-20                 | 36AHP4688812Y     | SHRI GANESH PUMPS AND MACHINERY CEN      | C1332            | R            | 16/09/2020   | 1,400.00          | Telangana       | N                               | 18       | 1,160.00          | 0.00               | 160.00          | 160.00           | 0.00     | 10/10/2020                            | Yes           |
| SEP-20                 | 36AHP4688812Y     | SHRI GANESH PUMPS AND MACHINERY CEN      | C1332            | R            | 16/09/2020   | 1,400.00          | Telangana       | N                               | 18       | 1,160.00          | 0.00               | 160.00          | 160.00           | 0.00     | 10/10/2020                            | Yes           |
| SEP-20                 | 36AHP4688812Y     | SHRI GANESH PUMPS AND MACHINERY CEN      | C1332            | R            | 16/09/2020   | 1,400.00          | Telangana       | N                               | 18       | 1,160.00          | 0.00               | 160.00          | 160.00           | 0.00     | 10/10/2020                            | Yes           |
| SEP-20                 | 36AHP4688812Y     | SHRI GANESH PUMPS AND MACHINERY CEN      | C1332            | R            | 16/09/2020   | 1,400.00          | Telangana       | N                               | 18       | 1,160.00          | 0.00               | 160.00          | 160.00           | 0.00     | 10/10/2020                            | Yes           |
| SEP-20                 | 36AHP4688812Y     | SHRI GANESH PUMPS AND MACHINERY CEN      | C1332            | R            | 16/09/2020   | 1,400.00          | Telangana       | N                               | 18       | 1,160.00          | 0.00               | 160.00          | 160.00           | 0.00     | 10/10/2020                            |               |



| GSTR-2A period<br>(MM-YY) | GSTN of supplier | Trade Legal name of supplier            | Invoice number   | Invoice type | Invoice date | Invoice value (₹) | Place of supply | Supply<br>attract<br>reverse<br>charge | Rate (%) | Taxable value (₹) | Integrated tax (₹) | Central tax (₹) | State/UT tax (₹) | Cess (₹) | Countersign<br>GSTR-1/IFF/GSTR-5<br>signature<br>(DDMMYY) | ITC available |
|---------------------------|------------------|-----------------------------------------|------------------|--------------|--------------|-------------------|-----------------|----------------------------------------|----------|-------------------|--------------------|-----------------|------------------|----------|-----------------------------------------------------------|---------------|
| NOV-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | SSLLP/LOG/10742  | R            | 30/11/2020   | 1,510.00          | Telangana       | N                                      | 18       | 1,534.00          | 0.00               | 138.06          | 138.06           | 0.00     | 29/12/2020                                                | Yes           |
| NOV-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | SSLLP/LOG/10706  | R            | 11/11/2020   | 4,300.00          | Telangana       | N                                      | 18       | 4,300.00          | 0.00               | 387.00          | 387.00           | 0.00     | 29/12/2020                                                | Yes           |
| NOV-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | SSLLP/LOG/10748  | R            | 11/11/2020   | 2,028.00          | Telangana       | N                                      | 18       | 1,718.24          | 0.00               | 154.64          | 154.64           | 0.00     | 29/12/2020                                                | Yes           |
| NOV-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | SSLLP/LOG/10723  | R            | 30/11/2020   | 1,500.00          | Telangana       | N                                      | 18       | 1,500.00          | 0.00               | 135.00          | 135.00           | 0.00     | 29/12/2020                                                | Yes           |
| NOV-20                    | 36ADP12674E127   | MVS GARINA ENTERPRISES                  | G1623            | R            | 19/11/2020   | 2,643.00          | Telangana       | N                                      | 18       | 2,240.00          | 0.00               | 201.60          | 201.60           | 0.00     | 10/12/2020                                                | Yes           |
| NOV-20                    | 36ADP12674E127   | GAUTHAM ENTERPRISES                     | 762              | R            | 04/11/2020   | 3,075.91          | Telangana       | N                                      | 18       | 2,605.91          | 0.00               | 234.53          | 234.53           | 0.00     | 09/12/2020                                                | Yes           |
| NOV-20                    | 36ADP12674E127   | GAUTHAM ENTERPRISES                     | 799              | R            | 11/11/2020   | 1,416.00          | Telangana       | N                                      | 18       | 1,260.00          | 0.00               | 108.00          | 108.00           | 0.00     | 09/12/2020                                                | Yes           |
| NOV-20                    | 36AIBP12674E127  | ELEGANT ENTERPRISES                     | EE2021-0297      | R            | 30/11/2020   | 4,710.00          | Telangana       | N                                      | 12       | 4,204.92          | 0.00               | 56.88           | 56.88            | 0.00     | 10/12/2020                                                | Yes           |
| NOV-20                    | 36AIBP12674E127  | SUBHAM ENTERPRISES                      | 1720             | R            | 10/11/2020   | 746.00            | Telangana       | N                                      | 18       | 632.00            | 0.00               | 74.45           | 74.45            | 0.00     | 06/12/2020                                                | Yes           |
| NOV-20                    | 36CJDP5636Q1Z28  | NANDINI STEEL TRADERS                   | 919              | R            | 25/11/2020   | 7,788.00          | Telangana       | N                                      | 18       | 805.00            | 0.00               | 594.00          | 594.00           | 0.00     | 26/12/2020                                                | Yes           |
| DEC-20                    | 36AIBP12674E127  | DULPREET TUBES PVT LTD                  | 1005             | R            | 24/12/2020   | 1,317.00          | Telangana       | N                                      | 18       | 1,285.00          | 0.00               | 115.00          | 115.00           | 0.00     | 09/01/2021                                                | Yes           |
| DEC-20                    | 36AIBP12674E127  | DULPREET TUBES PVT LTD                  | 1078             | R            | 23/12/2020   | 3,424.00          | Telangana       | N                                      | 18       | 3,240.00          | 0.00               | 292.00          | 292.00           | 0.00     | 09/01/2021                                                | Yes           |
| DEC-20                    | 36AIBP12674E127  | MODI HOUSING PRIVATE LIMITED            | MPPL10179        | R            | 31/12/2020   | 81,444.00         | Telangana       | N                                      | 18       | 69,020.00         | 0.00               | 6,211.80        | 6,211.80         | 0.00     | 30/01/2021                                                | Yes           |
| DEC-20                    | 36AIBP12674E127  | MODI HOUSING PRIVATE LIMITED            | 34/10034         | R            | 30/12/2020   | 14,160.00         | Telangana       | N                                      | 18       | 12,750.00         | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 23/01/2021                                                | Yes           |
| DEC-20                    | 36AIBP12674E127  | MODI HOUSING PRIVATE LIMITED            | 34/10035         | R            | 30/12/2020   | 14,160.00         | Telangana       | N                                      | 18       | 12,750.00         | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 23/01/2021                                                | Yes           |
| DEC-20                    | 36AIBP12674E127  | REFLECTIONS ELECTRICALS PRIVATE LIMITED | 2438             | R            | 29/12/2020   | 14,380.00         | Telangana       | N                                      | 18       | 12,750.00         | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 11/01/2021                                                | Yes           |
| DEC-20                    | 36AIBP12674E127  | REFLECTIONS ELECTRICALS PRIVATE LIMITED | 2173             | R            | 04/12/2020   | 14,380.00         | Telangana       | N                                      | 12       | 12,750.00         | 0.00               | 765.00          | 765.00           | 0.00     | 11/01/2021                                                | Yes           |
| DEC-20                    | 36AIBP12674E127  | V GREEN MEDIA PRIVATE LIMITED           | VGM-2021-288     | R            | 16/12/2020   | 8,633.10          | Telangana       | N                                      | 5        | 8,222.00          | 0.00               | 205.55          | 205.55           | 0.00     | 22/01/2021                                                | Yes           |
| DEC-20                    | 36AIBP12674E127  | V GREEN MEDIA PRIVATE LIMITED           | VGM-2021-290     | R            | 16/12/2020   | 4,516.06          | Telangana       | N                                      | 5        | 4,301.00          | 0.00               | 107.53          | 107.53           | 0.00     | 22/01/2021                                                | Yes           |
| DEC-20                    | 36AIBP12674E127  | ADILABD TIMBER MART                     | 081              | R            | 05/12/2020   | 102,944.00        | Telangana       | N                                      | 18       | 87,240.00         | 0.00               | 7,851.60        | 7,851.60         | 0.00     | 09/01/2021                                                | Yes           |
| DEC-20                    | 36AIBP12674E127  | SHRI GANESH PUMPS AND MACHINERY CEN     | C2149            | R            | 05/12/2020   | 7,500.00          | Telangana       | N                                      | 18       | 6,355.92          | 0.00               | 572.03          | 572.03           | 0.00     | 09/01/2021                                                | Yes           |
| DEC-20                    | 36AIBP12674E127  | SHRI GANESH PUMPS AND MACHINERY CEN     | C2167            | R            | 07/12/2020   | 30,487.00         | Telangana       | N                                      | 12       | 18,292.00         | 0.00               | 1,097.52        | 1,097.52         | 0.00     | 09/01/2021                                                | Yes           |
| DEC-20                    | 36AIBP12674E127  | RAVADHANI TILES COMPANY                 | 081              | R            | 17/10/2020   | 21,802.00         | Telangana       | N                                      | 5        | 31,240.00         | 0.00               | 781.00          | 781.00           | 0.00     | 20/01/2021                                                | Yes           |
| DEC-20                    | 36AIBP12674E127  | LIBRA OUTDOOR ADVERTISING               | LOA/2020-2021/80 | R            | 02/12/2020   | 14,160.00         | Telangana       | N                                      | 18       | 12,000.00         | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 18/01/2021                                                | Yes           |
| DEC-20                    | 36AIBP12674E127  | AIYA MEHTA                              | GS/2020-21/85    | R            | 28/11/2020   | 3,540.00          | Telangana       | N                                      | 18       | 3,000.00          | 0.00               | 270.00          | 270.00           | 0.00     | 13/01/2021                                                | Yes           |
| DEC-20                    | 36AIBP12674E127  | BHAGWATI ELECTRICAL HARDWARE PAINTS     | 2963             | R            | 26/12/2020   | 380.00            | Telangana       | N                                      | 18       | 322.06            | 0.00               | 28.99           | 28.99            | 0.00     | 19/01/2021                                                | Yes           |
| DEC-20                    | 36AIBP12674E127  | BHAGWATI ELECTRICAL HARDWARE PAINTS     | 2897             | R            | 26/12/2020   | 1,580.00          | Telangana       | N                                      | 18       | 1,338.98          | 0.00               | 120.51          | 120.51           | 0.00     | 19/01/2021                                                | Yes           |
| DEC-20                    | 36AIBP12674E127  | BHAGWATI ELECTRICAL HARDWARE PAINTS     | 2892             | R            | 26/12/2020   | 440.00            | Telangana       | N                                      | 18       | 372.93            | 0.00               | 33.56           | 33.56            | 0.00     | 19/01/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 15089            | R            | 29/12/2020   | 6,900.00          | Telangana       | N                                      | 18       | 6,500.00          | 0.00               | 621.00          | 621.00           | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 15002            | R            | 23/12/2020   | 35,872.00         | Telangana       | N                                      | 18       | 30,400.00         | 0.00               | 2,736.00        | 2,736.00         | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 15087            | R            | 29/12/2020   | 1,206.00          | Telangana       | N                                      | 18       | 1,022.40          | 0.00               | 92.02           | 92.02            | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 15086            | R            | 29/12/2020   | 4,524.00          | Telangana       | N                                      | 18       | 3,834.00          | 0.00               | 345.06          | 345.06           | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 14591            | R            | 04/12/2020   | 389.00            | Telangana       | N                                      | 0        | 336.00            | 0.00               | 0.00            | 0.00             | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 14591            | R            | 04/12/2020   | 389.00            | Telangana       | N                                      | 18       | 45.00             | 0.00               | 4.05            | 4.05             | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 14658            | R            | 08/12/2020   | 655.00            | Telangana       | N                                      | 18       | 555.00            | 0.00               | 49.95           | 49.95            | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 14658            | R            | 17/12/2020   | 2,786.00          | Telangana       | N                                      | 18       | 2,310.00          | 0.00               | 207.90          | 207.90           | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 14657            | R            | 08/12/2020   | 6,008.00          | Telangana       | N                                      | 18       | 5,600.00          | 0.00               | 504.00          | 504.00           | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 14597            | R            | 05/12/2020   | 4,284.00          | Telangana       | N                                      | 12       | 3,255.00          | 0.00               | 252.58          | 252.58           | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 15124            | R            | 30/12/2020   | 7,288.00          | Telangana       | N                                      | 18       | 6,144.00          | 0.00               | 552.66          | 552.66           | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 15123            | R            | 30/12/2020   | 34,788.00         | Telangana       | N                                      | 18       | 29,516.00         | 0.00               | 2,895.98        | 2,895.98         | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 15123            | R            | 30/12/2020   | 21,864.00         | Telangana       | N                                      | 18       | 18,240.00         | 0.00               | 1,656.00        | 1,656.00         | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 14938            | R            | 21/12/2020   | 1,186.00          | Telangana       | N                                      | 18       | 1,157.50          | 0.00               | 14.18           | 14.18            | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 14939            | R            | 21/12/2020   | 1,680.00          | Telangana       | N                                      | 18       | 1,680.00          | 0.00               | 151.20          | 151.20           | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 14848            | R            | 17/12/2020   | 3,780.00          | Telangana       | N                                      | 18       | 3,370.00          | 0.00               | 28.80           | 28.80            | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 14584            | R            | 04/12/2020   | 3,304.00          | Telangana       | N                                      | 18       | 2,860.00          | 0.00               | 252.00          | 252.00           | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 14586            | R            | 04/12/2020   | 2,790.00          | Telangana       | N                                      | 18       | 2,364.00          | 0.00               | 212.76          | 212.76           | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 14585            | R            | 04/12/2020   | 36,580.00         | Telangana       | N                                      | 18       | 31,000.00         | 0.00               | 2,790.00        | 2,790.00         | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 14588            | R            | 04/12/2020   | 2,124.00          | Telangana       | N                                      | 18       | 1,800.00          | 0.00               | 162.00          | 162.00           | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 14588            | R            | 17/12/2020   | 1,711.00          | Telangana       | N                                      | 18       | 1,450.00          | 0.00               | 130.50          | 130.50           | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 14934            | R            | 21/12/2020   | 832.00            | Telangana       | N                                      | 0        | 400.00            | 0.00               | 0.00            | 0.00             | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 14934            | R            | 21/12/2020   | 832.00            | Telangana       | N                                      | 5        | 195.00            | 0.00               | 4.80            | 4.80             | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 14934            | R            | 21/12/2020   | 15,252.00         | Telangana       | N                                      | 18       | 12,925.00         | 0.00               | 1,163.25        | 1,163.25         | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 15093            | R            | 29/12/2020   | 1,268.00          | Telangana       | N                                      | 12       | 400.00            | 0.00               | 24.00           | 24.00            | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | 15091            | R            | 29/12/2020   | 1,688.00          | Telangana       | N                                      | 18       | 695.00            | 0.00               | 62.55           | 62.55            | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SSLLP/COM/10156                         | SSLLP/LOG/10791  | R            | 31/12/2020   | 54,871.00         | Telangana       | N                                      | 18       | 46,500.60         | 0.00               | 4,185.05        | 4,185.05         | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | SSLLP/LOG/10876  | R            | 02/12/2020   | 32,155.00         | Telangana       | N                                      | 18       | 27,250.00         | 0.00               | 2,452.50        | 2,452.50         | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | SSLLP/LOG/10831  | R            | 31/12/2020   | 2,950.00          | Telangana       | N                                      | 18       | 1,906.65          | 0.00               | 171.60          | 171.60           | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | SSLLP/LOG/10895  | R            | 31/12/2020   | 5,204.00          | Telangana       | N                                      | 18       | 4,410.00          | 0.00               | 225.00          | 225.00           | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | SSLLP/LOG/10817  | R            | 09/12/2020   | 1,011.880.00      | Telangana       | N                                      | 18       | 86,000.00         | 0.00               | 7,740.00        | 7,740.00         | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | SSLLP/LOG/10841  | R            | 31/12/2020   | 40,722.00         | Telangana       | N                                      | 18       | 34,510.00         | 0.00               | 3,105.90        | 3,105.90         | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | SSLLP/LOG/10806  | R            | 02/12/2020   | 4,425.00          | Telangana       | N                                      | 18       | 3,750.00          | 0.00               | 337.50          | 337.50           | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ACFS204C127    | SUMMIT SALES LLP                        | SSLLP/LOG/10801  | R            | 31/12/2020   | 1,476.00          | Telangana       | N                                      | 18       | 1,360.00          | 0.00               | 108.00          | 108.00           | 0.00     | 05/02/2021                                                | Yes           |
| DEC-20                    | 36ADP12674E127   | GAUTHAM ENTERPRISES                     | 1002             | R            | 29/12/2020   | 2,100.00          | Telangana       | N                                      | 18       | 1,719.65          | 0.00               | 160.15          | 160.15           | 0.00     | 09/01/2021                                                | Yes           |
| DEC-20                    | 36ADP12674E127   | SHIV SHAKTI MACHINE TOOLS HARDWARE      | 2020-21/207/55   | R            | 18/12/2020   | 1,274.00          | Telangana       | N                                      | 18       | 1,080.00          | 0.00               | 97.20           | 97.20            | 0.00     | 13/01/2021                                                | Yes           |
| DEC-20                    | 36ADP12674E127   | SRI BALAJI ENTERPRISES                  | 135              | R            | 24/12/2020   | 1,211.57          | Telangana       | N                                      | 18       | 1,027.60          | 0.00               | 94.840          | 94.840           | 0.00     | 10/01/2021                                                | Yes           |
| DEC-20                    | 36ADP12674E127   | SRI BALAJI ENTERPRISES                  | 936              | R            | 24/12/2020   | 1,213.00          | Telangana       | N                                      | 18       | 1,027.00          | 0.00               | 92.43           | 92.43            | 0.00     | 15/01/2021                                                | Yes           |
| JAN-21                    | 36AIBP12674E12M  | DULPREET TUBES PVT LTD                  | 1183             | R            | 27/01/2021   | 23,668.00         | Telangana       | N                                      | 18       | 20,058.00         | 0.00               | 1,805.00        | 1,805.00         | 0.00     | 10/02/2021                                                | Yes           |
| JAN-21                    | 36AIBP12674E12M  | MODI PROPERTIES PRIVATE LIMITED         | MPPL10197        | R            | 30/01/2021   | 81                |                 |                                        |          |                   |                    |                 |                  |          |                                                           |               |

| GSTR-2A period (MM-YY) | GSTIN of supplier | Trade Legal name of supplier            | Invoice number    | Invoice date | Invoice type | Place of supply | Supply attract (Invoice charge) | Rate (%) | Taxable value (₹) | Integrated tax (₹) | Central tax (₹) | State/UT tax (₹) | Cess (₹) | Countervailing GST (₹) (GSTR-5 (MM-YY)) | ITC available (₹) (MM-YY) |
|------------------------|-------------------|-----------------------------------------|-------------------|--------------|--------------|-----------------|---------------------------------|----------|-------------------|--------------------|-----------------|------------------|----------|-----------------------------------------|---------------------------|
| JAN-21                 | 36AAHF58926LZ1    | SHRI GANESH PUMPS AND MACHINERY CENTRAL | C2542             | 12/01/2021   | R            | Telangana       | N                               | 18       | 28,737.00         | 0.00               | 190.68          | 190.68           | 0.00     | 08/02/2021                              | Yes                       |
| JAN-21                 | 36AAPY9012E1ZG    | SREE SUNI ENTERPRISES                   | 742               | 19/01/2021   | R            | Telangana       | N                               | 18       | 380.00            | 0.00               | 28.98           | 28.98            | 0.00     | 16/02/2021                              | Yes                       |
| JAN-21                 | 36AALCS7320R1ZM   | SWATH BUILD TECH PRIVATE LIMITED        | 2904              | 22/01/2021   | R            | Telangana       | N                               | 18       | 11,000.00         | 0.00               | 907.65          | 907.65           | 0.00     | 11/02/2021                              | Yes                       |
| JAN-21                 | 36AASPT874TGZU    | LIBRA OUTDOOR ADVERTISING               | 2020-2021/95      | 09/01/2021   | R            | Telangana       | N                               | 18       | 14,160.00         | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 15/02/2021                              | Yes                       |
| JAN-21                 | 36AASCT1210D12B   | SRI PARAMESHWARA ENGINEERING SOLUTIONS  | SPE/20-21/1253    | 09/01/2021   | R            | Telangana       | N                               | 18       | 2,500.00          | 0.00               | 225.00          | 225.00           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36AAZF49681Q13Z   | M/S AGARWAL TRADING CORPORATION         | ATC/20-21/2695    | 09/01/2021   | R            | Telangana       | N                               | 18       | 593.22            | 0.00               | 53.39           | 53.39            | 0.00     | 15/02/2021                              | Yes                       |
| JAN-21                 | 36AHPV6660K1Z2    | BHAGWATI ELECTRICAL HARDWARE PAINTS     | 2984              | 02/01/2021   | R            | Telangana       | N                               | 18       | 567.80            | 0.00               | 51.10           | 51.10            | 0.00     | 11/02/2021                              | Yes                       |
| JAN-21                 | 36AHPV6660K1Z2    | BHAGWATI ELECTRICAL HARDWARE PAINTS     | 3314              | 30/01/2021   | R            | Telangana       | N                               | 18       | 1,508.40          | 0.00               | 135.76          | 135.76           | 0.00     | 11/02/2021                              | Yes                       |
| JAN-21                 | 36AHPV6660K1Z2    | BHAGWATI ELECTRICAL HARDWARE PAINTS     | 3059              | 09/01/2021   | R            | Telangana       | N                               | 18       | 788.13            | 0.00               | 70.93           | 70.93            | 0.00     | 11/02/2021                              | Yes                       |
| JAN-21                 | 36AHPV6660K1Z2    | BHAGWATI ELECTRICAL HARDWARE PAINTS     | 3316              | 30/01/2021   | R            | Telangana       | N                               | 18       | 355.93            | 0.00               | 32.03           | 32.03            | 0.00     | 11/02/2021                              | Yes                       |
| JAN-21                 | 36AHPV6660K1Z2    | BHAGWATI ELECTRICAL HARDWARE PAINTS     | 3058              | 09/01/2021   | R            | Telangana       | N                               | 18       | 817.77            | 0.00               | 73.60           | 73.60            | 0.00     | 11/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15584             | 27/01/2021   | R            | Telangana       | N                               | 18       | 5,583.36          | 0.00               | 502.50          | 502.50           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15585             | 27/01/2021   | R            | Telangana       | N                               | 18       | 8,235.90          | 0.00               | 628.13          | 628.13           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15285             | 09/01/2021   | R            | Telangana       | N                               | 18       | 828.00            | 0.00               | 63.18           | 63.18            | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15283             | 27/01/2021   | R            | Telangana       | N                               | 18       | 7,137.00          | 0.00               | 548.38          | 548.38           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15284             | 09/01/2021   | R            | Telangana       | N                               | 18       | 11,130.00         | 0.00               | 816.00          | 816.00           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15282             | 09/01/2021   | R            | Telangana       | N                               | 18       | 11,130.00         | 0.00               | 862.02          | 862.02           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15283             | 09/01/2021   | R            | Telangana       | N                               | 18       | 12,121.00         | 0.00               | 924.48          | 924.48           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15526             | 22/01/2021   | R            | Telangana       | N                               | 18       | 36,728.00         | 0.00               | 2,780.25        | 2,780.25         | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15647             | 30/01/2021   | R            | Telangana       | N                               | 18       | 3,294.00          | 0.00               | 251.25          | 251.25           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15648             | 22/01/2021   | R            | Telangana       | N                               | 18       | 28,504.00         | 0.00               | 2,174.04        | 2,174.04         | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15524             | 30/01/2021   | R            | Telangana       | N                               | 5        | 1,295.00          | 0.00               | 32.38           | 32.38            | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15525             | 22/01/2021   | R            | Telangana       | N                               | 18       | 3,400.00          | 0.00               | 270.00          | 270.00           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15215             | 07/01/2021   | R            | Telangana       | N                               | 18       | 2,437.00          | 0.00               | 185.85          | 185.85           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15566             | 25/01/2021   | R            | Telangana       | N                               | 18       | 3,145.00          | 0.00               | 283.05          | 283.05           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15226             | 07/01/2021   | R            | Telangana       | N                               | 18       | 354.00            | 0.00               | 27.00           | 27.00            | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15589             | 27/01/2021   | R            | Telangana       | N                               | 18       | 6,048.64          | 0.00               | 544.38          | 544.38           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15524             | 07/01/2021   | R            | Telangana       | N                               | 18       | 4,318.00          | 0.00               | 390.42          | 390.42           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15565             | 25/01/2021   | R            | Telangana       | N                               | 18       | 1,395.00          | 0.00               | 106.38          | 106.38           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15580             | 09/01/2021   | R            | Telangana       | N                               | 18       | 31,747.00         | 0.00               | 2,421.36        | 2,421.36         | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15650             | 31/01/2021   | R            | Telangana       | N                               | 18       | 5,490.00          | 0.00               | 418.75          | 418.75           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15233             | 07/01/2021   | R            | Telangana       | N                               | 18       | 1,711.00          | 0.00               | 130.50          | 130.50           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15475             | 19/01/2021   | R            | Telangana       | N                               | 18       | 8,142.00          | 0.00               | 621.00          | 621.00           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15230             | 07/01/2021   | R            | Telangana       | N                               | 18       | 8,368.00          | 0.00               | 753.12          | 753.12           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15231             | 07/01/2021   | R            | Telangana       | N                               | 18       | 3,651.00          | 0.00               | 278.46          | 278.46           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15292             | 09/01/2021   | R            | Telangana       | N                               | 12       | 72.00             | 0.00               | 4.32            | 4.32             | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15293             | 09/01/2021   | R            | Telangana       | N                               | 18       | 897.00            | 0.00               | 80.73           | 80.73            | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15293             | 09/01/2021   | R            | Telangana       | N                               | 18       | 1,139.00          | 0.00               | 136.53          | 136.53           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15557             | 29/01/2021   | R            | Telangana       | N                               | 18       | 11,453.00         | 0.00               | 873.54          | 873.54           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15556             | 29/01/2021   | R            | Telangana       | N                               | 12       | 727.00            | 0.00               | 4.20            | 4.20             | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15558             | 31/01/2021   | R            | Telangana       | N                               | 18       | 7,458.00          | 0.00               | 581.40          | 581.40           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15559             | 31/01/2021   | R            | Telangana       | N                               | 18       | 87,855.00         | 0.00               | 6,706.42        | 6,706.42         | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15578             | 09/01/2021   | R            | Telangana       | N                               | 18       | 7,552.00          | 0.00               | 576.00          | 576.00           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15476             | 19/01/2021   | R            | Telangana       | N                               | 18       | 336.00            | 0.00               | 30.24           | 30.24            | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15652             | 31/01/2021   | R            | Telangana       | N                               | 18       | 1,660.00          | 0.00               | 126.63          | 126.63           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15477             | 19/01/2021   | R            | Telangana       | N                               | 18       | 8,400.00          | 0.00               | 647.55          | 647.55           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15477             | 09/01/2021   | R            | Telangana       | N                               | 18       | 2,195.00          | 0.00               | 180.00          | 180.00           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | 15291             | 30/01/2021   | R            | Telangana       | N                               | 18       | 42,872.20         | 0.00               | 3,858.50        | 3,858.50         | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | SSLLP/COM/100170  | 30/01/2021   | R            | Telangana       | N                               | 18       | 59.00             | 0.00               | 4.50            | 4.50             | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | SSLLP/LOG/11000   | 30/01/2021   | R            | Telangana       | N                               | 18       | 4,425.00          | 0.00               | 337.50          | 337.50           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | SSLLP/LOG/10951   | 02/01/2021   | R            | Telangana       | N                               | 18       | 354.00            | 0.00               | 27.00           | 27.00            | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | SSLLP/LOG/10951   | 15/01/2021   | R            | Telangana       | N                               | 18       | 12,611.00         | 0.00               | 1,134.99        | 1,134.99         | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | SSLLP/LOG/11024   | 30/01/2021   | R            | Telangana       | N                               | 18       | 32,155.00         | 0.00               | 2,452.50        | 2,452.50         | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | SSLLP/LOG/10916   | 02/01/2021   | R            | Telangana       | N                               | 18       | 20,913.00         | 0.00               | 1,595.07        | 1,595.07         | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | SSLLP/LOG/10984   | 30/01/2021   | R            | Telangana       | N                               | 18       | 1,21,662.00       | 0.00               | 9,317.43        | 9,317.43         | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | SSLLP/LOG/11035   | 30/01/2021   | R            | Telangana       | N                               | 18       | 7,100.00          | 0.00               | 541.53          | 541.53           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | SSLLP/LOG/11012   | 30/01/2021   | R            | Telangana       | N                               | 18       | 5,900.00          | 0.00               | 450.00          | 450.00           | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | SSLLP/LOG/10966   | 29/01/2021   | R            | Telangana       | N                               | 18       | 46,031.30         | 0.00               | 4,141.17        | 4,141.17         | 0.00     | 10/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | SUNMIT SALES LLP                        | PS/20-21/747      | 27/01/2021   | R            | Telangana       | N                               | 18       | 2,552.00          | 0.00               | 225.16          | 225.16           | 0.00     | 12/02/2021                              | Yes                       |
| JAN-21                 | 36ACDPS004C1Z7    | PRAFUL SANITARY                         | PS/20-21/803      | 27/01/2021   | R            | Telangana       | N                               | 18       | 1,803.00          | 0.00               | 137.52          | 137.52           | 0.00     | 09/02/2021                              | Yes                       |
| JAN-21                 | 36ADP49681N1ZM    | GAUTHAM ENTERPRISES                     | 1290              | 27/01/2021   | R            | Telangana       | N                               | 18       | 1,779.65          | 0.00               | 160.17          | 160.17           | 0.00     | 09/02/2021                              | Yes                       |
| JAN-21                 | 36ADP49681N1ZM    | GAUTHAM ENTERPRISES                     | 145               | 27/01/2021   | R            | Telangana       | N                               | 18       | 4,484.00          | 0.00               | 494.55          | 494.55           | 0.00     | 09/02/2021                              | Yes                       |
| JAN-21                 | 36ADP49681N1ZM    | SRI BALAJI ENTERPRISES                  | 151               | 11/01/2021   | R            | Telangana       | N                               | 18       | 1,500.00          | 0.00               | 135.00          | 135.00           | 0.00     | 09/02/2021                              | Yes                       |
| JAN-21                 | 36ADP49681N1ZM    | SRI BALAJI ENTERPRISES                  | 150               | 23/01/2021   | R            | Telangana       | N                               | 18       | 14,235.00         | 0.00               | 1,093.50        | 1,093.50         | 0.00     | 09/02/2021                              | Yes                       |
| JAN-21                 | 36ADP49681N1ZM    | SRI MOKHA LASHMI TRADERS                | 3938              | 17/01/2021   | R            | Telangana       | N                               | 18       | 832.00            | 0.00               | 64.98           | 64.98            | 0.00     | 09/02/2021                              | Yes                       |
| JAN-21                 | 36ADP49681N1ZM    | SRI MOKHA LASHMI TRADERS                | 3939              | 17/01/2021   | R            | Telangana       | N                               | 18       | 2,500.00          | 0.00               | 198.14          | 198.14           | 0.00     | 09/02/2021                              | Yes                       |
| JAN-21                 | 36ADP49681N1ZM    | UNITED ENGINEERING COMPANY              | 2376              | 27/01/2021   | R            | Telangana       | N                               | 18       | 428.12            | 0.00               | 38.13           | 38.13            | 0.00     | 09/02/2021                              | Yes                       |
| JAN-21                 | 36ADP49681N1ZM    | SRI BALAJI ENTERPRISES                  | 2376              | 08/01/2021   | R            | Telangana       | N                               | 18       | 519.00            | 0.00               | 38.60           | 38.60            | 0.00     | 07/02/2021                              | Yes                       |
| FEB-21                 | 36ADP49681N1ZM    | LEOMINI CREATIVES                       | LMC/2020-21/037   | 01/02/2021   | R            | Telangana       | N                               | 18       | 8,000.00          | 0.00               | 720.00          | 720.00           | 0.00     | 13/02/2021                              | Yes                       |
| FEB-21                 | 36ADP49681N1ZM    | MODI PROPERTIES PRIVATE LIMITED         | MP/10210          | 28/02/2021   | R            | Telangana       | N                               | 18       | 81,444.00         | 0.00               | 6,211.80        | 6,211.80         | 0.00     | 13/02/2021                              | Yes                       |
| FEB-21                 | 36ADP49681N1ZM    | W/S INTERACTIVE DATA SYSTEMS LIMITED    | FX/2020-21/909660 | 02/02/2021   | R            | Telangana       | N                               | 18       | 2,500.00          | 0.00               | 225.00          | 225.00           | 0.00     | 19/04/2021                              | Yes                       |
| FEB-21                 | 36ADP49681N1ZM    | W/S INTERACTIVE DATA SYSTEMS LIMITED    | FX/2020-21/909733 | 18/02/2021   | R            | Telangana       | N                               | 18       | 550.00            | 0.00               | 49.50           | 49.50            | 0.00     | 09/03/2021                              | Yes                       |
| FEB-21                 | 36ADP49681N1ZM    | LIBERTY 21 VENTURES PRIVATE LIMITED     | G309              | 28/02/2021   | R            | Telangana       | N                               | 18       | 15,418.00         | 0.00               | 1,389.42        | 1,389.42         | 0.00     | 11/05/2021                              | Yes                       |
|                        |                   |                                         |                   |              |              |                 |                                 |          |                   |                    |                 |                  |          |                                         |                           |

| GSTR-2A period<br>(MM/YY) | GSTIN of supplier | Trade/ Legal name of supplier          | Invoice number  | Invoice type | Invoice date | Invoice value (₹) | Place of supply | Supply<br>attract<br>reverse<br>charge | Rate (%) | Taxable value (₹) | Integrated tax (₹) | Central tax (₹) | State/UT tax (₹) | Cess (₹) | Countertax<br>GSTR-1/IFF/GSTR-5<br>input tax credit<br>(MM/YY) | ITC available |
|---------------------------|-------------------|----------------------------------------|-----------------|--------------|--------------|-------------------|-----------------|----------------------------------------|----------|-------------------|--------------------|-----------------|------------------|----------|----------------------------------------------------------------|---------------|
| FEB-21                    | 36AAGFG9573ALZ5   | GLOBAL SAFETY SOLUTIONS                | 1417            | R            | 08/02/2021   | 1,680.00          | Telangana       | N                                      | 5        | 1,600.00          | 0.00               | 40.00           | 40.00            | 0.00     | 08/03/2021                                                     | Yes           |
| FEB-21                    | 36AASPT847G1ZU    | LIBRA OUTDOOR ADVERTISING              | LOA/2020-21/118 | R            | 04/02/2021   | 14,160.00         | Telangana       | N                                      | 18       | 12,000.00         | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 20/03/2021                                                     | Yes           |
| FEB-21                    | 36AASPT847G1ZU    | LIBRA OUTDOOR ADVERTISING              | LOA/2020-21/124 | R            | 04/02/2021   | 5,664.00          | Telangana       | N                                      | 18       | 4,800.00          | 0.00               | 432.00          | 432.00           | 0.00     | 20/03/2021                                                     | Yes           |
| FEB-21                    | 36AATPM6413C1Z0   | ABAY MEHTA                             | GST/2020-21/180 | R            | 09/02/2021   | 31,626.00         | Telangana       | N                                      | 18       | 26,802.00         | 0.00               | 2,412.18        | 2,412.18         | 0.00     | 08/03/2021                                                     | Yes           |
| FEB-21                    | 36AAUPOQ5292N1ZL  | ABDUL QADDER                           | 19              | R            | 24/02/2021   | 40,221.48         | Telangana       | N                                      | 18       | 34,086.00         | 0.00               | 3,067.74        | 3,067.74         | 0.00     | 08/03/2021                                                     | Yes           |
| FEB-21                    | 36AAUPOQ5292N1ZL  | ABDUL QADDER                           | 20              | R            | 24/02/2021   | 56,650.62         | Telangana       | N                                      | 18       | 48,009.00         | 0.00               | 4,320.81        | 4,320.81         | 0.00     | 08/03/2021                                                     | Yes           |
| FEB-21                    | 36AAUQ531210J7ZB  | SRI PARAMESHWARA ENGINEERING SOLUTIONS | SPE/20-21/1484  | R            | 17/02/2021   | 5,192.00          | Telangana       | N                                      | 18       | 4,400.00          | 0.00               | 396.00          | 396.00           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ABTPV3594Q1Z8   | M/S ANISHA ASSOCIATES                  | 243             | R            | 04/02/2021   | 3,257.00          | Telangana       | N                                      | 18       | 2,760.00          | 0.00               | 248.40          | 248.40           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACIPAI3779PJZV  | SAT SHIVA GRAPHICS                     | 81              | R            | 04/02/2021   | 42,000.00         | Telangana       | N                                      | 5        | 40,000.00         | 0.00               | 1,000.00        | 1,000.00         | 0.00     | 10/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15781           | R            | 06/02/2021   | 8,671.00          | Telangana       | N                                      | 18       | 7,348.00          | 0.00               | 661.32          | 661.32           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15823           | R            | 08/02/2021   | 13,027.00         | Telangana       | N                                      | 18       | 11,040.00         | 0.00               | 993.60          | 993.60           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15899           | R            | 16/02/2021   | 76,032.00         | Telangana       | N                                      | 28       | 59,400.00         | 0.00               | 8,316.00        | 8,316.00         | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15787           | R            | 06/02/2021   | 27,746.00         | Telangana       | N                                      | 18       | 19,276.53         | 0.00               | 1,734.89        | 1,734.89         | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15870           | R            | 10/02/2021   | 10,432.00         | Telangana       | N                                      | 18       | 8,840.32          | 0.00               | 795.63          | 795.63           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15991           | R            | 16/02/2021   | 14,219.00         | Telangana       | N                                      | 18       | 12,084.50         | 0.00               | 1,084.50        | 1,084.50         | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15987           | R            | 16/02/2021   | 5,438.00          | Telangana       | N                                      | 18       | 4,600.00          | 0.00               | 412.00          | 412.00           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15990           | R            | 16/02/2021   | 1,121.00          | Telangana       | N                                      | 18       | 950.00            | 0.00               | 85.00           | 85.00            | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15995           | R            | 16/02/2021   | 1,680.00          | Telangana       | N                                      | 18       | 398.40            | 0.00               | 35.86           | 35.86            | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15996           | R            | 16/02/2021   | 3,752.00          | Telangana       | N                                      | 18       | 3,180.00          | 0.00               | 286.20          | 286.20           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15993           | R            | 16/02/2021   | 14,214.00         | Telangana       | N                                      | 18       | 12,046.00         | 0.00               | 1,084.14        | 1,084.14         | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15994           | R            | 16/02/2021   | 493.00            | Telangana       | N                                      | 12       | 320.00            | 0.00               | 19.20           | 19.20            | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15994           | R            | 16/02/2021   | 493.00            | Telangana       | N                                      | 18       | 114.00            | 0.00               | 10.26           | 10.26            | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15904           | R            | 11/02/2021   | 1,598.00          | Telangana       | N                                      | 18       | 1,354.62          | 0.00               | 121.92          | 121.92           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 16053           | R            | 19/02/2021   | 23,559.00         | Telangana       | N                                      | 18       | 19,965.60         | 0.00               | 1,796.90        | 1,796.90         | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 16054           | R            | 19/02/2021   | 23,626.00         | Telangana       | N                                      | 18       | 20,022.00         | 0.00               | 1,801.98        | 1,801.98         | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 16051           | R            | 19/02/2021   | 9,884.00          | Telangana       | N                                      | 18       | 7,952.40          | 0.00               | 715.72          | 715.72           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 16052           | R            | 19/02/2021   | 8,843.00          | Telangana       | N                                      | 18       | 6,816.00          | 0.00               | 613.44          | 613.44           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15768           | R            | 06/02/2021   | 3,941.00          | Telangana       | N                                      | 18       | 3,340.00          | 0.00               | 300.60          | 300.60           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15801           | R            | 08/02/2021   | 1,274.00          | Telangana       | N                                      | 18       | 1,080.00          | 0.00               | 97.20           | 97.20            | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15922           | R            | 12/02/2021   | 4,018.00          | Telangana       | N                                      | 18       | 3,405.00          | 0.00               | 306.45          | 306.45           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15769           | R            | 06/02/2021   | 8,671.00          | Telangana       | N                                      | 18       | 7,348.00          | 0.00               | 661.32          | 661.32           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15802           | R            | 08/02/2021   | 26,126.00         | Telangana       | N                                      | 18       | 22,141.00         | 0.00               | 1,992.69        | 1,992.69         | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15923           | R            | 12/02/2021   | 1,086.00          | Telangana       | N                                      | 18       | 920.00            | 0.00               | 87.80           | 87.80            | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15800           | R            | 08/02/2021   | 19,560.00         | Telangana       | N                                      | 18       | 16,576.00         | 0.00               | 1,491.84        | 1,491.84         | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15762           | R            | 05/02/2021   | 45,526.00         | Telangana       | N                                      | 18       | 38,970.00         | 0.00               | 3,502.80        | 3,502.80         | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 16435           | R            | 25/02/2021   | 36,534.00         | Telangana       | N                                      | 18       | 31,300.00         | 0.00               | 2,817.00        | 2,817.00         | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15970           | R            | 15/02/2021   | 6,018.00          | Telangana       | N                                      | 18       | 5,100.00          | 0.00               | 459.00          | 459.00           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15891           | R            | 11/02/2021   | 9,349.76          | Telangana       | N                                      | 18       | 7,909.76          | 0.00               | 711.88          | 711.88           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 16444           | R            | 25/02/2021   | 2,839.00          | Telangana       | N                                      | 12       | 2,330.00          | 0.00               | 152.10          | 152.10           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15906           | R            | 12/02/2021   | 2,415.00          | Telangana       | N                                      | 18       | 2,075.00          | 0.00               | 181.28          | 181.28           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15934           | R            | 12/02/2021   | 13,886.00         | Telangana       | N                                      | 18       | 11,700.00         | 0.00               | 1,053.20        | 1,053.20         | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 1607            | R            | 23/02/2021   | 51,979.00         | Telangana       | N                                      | 18       | 44,050.00         | 0.00               | 3,964.50        | 3,964.50         | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 16078           | R            | 23/02/2021   | 2,832.00          | Telangana       | N                                      | 18       | 2,400.00          | 0.00               | 216.00          | 216.00           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15698           | R            | 02/02/2021   | 14,160.00         | Telangana       | N                                      | 18       | 12,000.00         | 0.00               | 1,080.00        | 1,080.00         | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15973           | R            | 15/02/2021   | 38,695.00         | Telangana       | N                                      | 18       | 32,792.00         | 0.00               | 2,951.28        | 2,951.28         | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 16028           | R            | 18/02/2021   | 3,525.00          | Telangana       | N                                      | 12       | 1,910.00          | 0.00               | 114.60          | 114.60           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 16028           | R            | 18/02/2021   | 3,525.00          | Telangana       | N                                      | 18       | 1,174.00          | 0.00               | 105.66          | 105.66           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 16035           | R            | 23/02/2021   | 12,390.00         | Telangana       | N                                      | 18       | 10,600.00         | 0.00               | 945.00          | 945.00           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15699           | R            | 02/02/2021   | 44,402.00         | Telangana       | N                                      | 18       | 37,619.00         | 0.00               | 3,386.61        | 3,386.61         | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15974           | R            | 15/02/2021   | 14,271.00         | Telangana       | N                                      | 18       | 12,094.46         | 0.00               | 1,088.46        | 1,088.46         | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 16029           | R            | 18/02/2021   | 3,887.00          | Telangana       | N                                      | 5        | 576.00            | 0.00               | 14.40           | 14.40            | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 16029           | R            | 18/02/2021   | 3,887.00          | Telangana       | N                                      | 18       | 2,866.00          | 0.00               | 257.94          | 257.94           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 16036           | R            | 23/02/2021   | 2,655.00          | Telangana       | N                                      | 18       | 2,250.00          | 0.00               | 202.50          | 202.50           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15773           | R            | 06/02/2021   | 2,726.00          | Telangana       | N                                      | 18       | 2,310.00          | 0.00               | 207.90          | 207.90           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15971           | R            | 15/02/2021   | 5,487.00          | Telangana       | N                                      | 18       | 4,650.00          | 0.00               | 418.50          | 418.50           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 16026           | R            | 18/02/2021   | 1,733.00          | Telangana       | N                                      | 18       | 1,468.80          | 0.00               | 132.19          | 132.19           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 16034           | R            | 23/02/2021   | 33,177.00         | Telangana       | N                                      | 18       | 28,065.00         | 0.00               | 2,525.85        | 2,525.85         | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15928           | R            | 12/02/2021   | 7,285.00          | Telangana       | N                                      | 18       | 6,174.00          | 0.00               | 555.66          | 555.66           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15805           | R            | 08/02/2021   | 1,042.00          | Telangana       | N                                      | 18       | 883.00            | 0.00               | 79.47           | 79.47            | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15926           | R            | 12/02/2021   | 12,692.00         | Telangana       | N                                      | 18       | 10,756.00         | 0.00               | 965.04          | 965.04           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15779           | R            | 04/02/2021   | 5,935.00          | Telangana       | N                                      | 18       | 5,029.74          | 0.00               | 452.68          | 452.68           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15803           | R            | 08/02/2021   | 97,400.00         | Telangana       | N                                      | 18       | 82,542.00         | 0.00               | 7,428.78        | 7,428.78         | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15881           | R            | 08/02/2021   | 15,430.00         | Telangana       | N                                      | 18       | 13,076.80         | 0.00               | 1,176.84        | 1,176.84         | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | 15907           | R            | 16/02/2021   | 32,113.00         | Telangana       | N                                      | 18       | 26,943.36         | 0.00               | 2,768.82        | 2,768.82         | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | SSULP/LOG/10184 | R            | 28/02/2021   | 5,835.00          | Telangana       | N                                      | 18       | 4,945.00          | 0.00               | 446.05          | 446.05           | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | SSULP/LOG/11073 | R            | 28/02/2021   | 32,125.00         | Telangana       | N                                      | 18       | 27,000.00         | 0.00               | 2,452.50        | 2,452.50         | 0.00     | 11/03/2021                                                     | Yes           |
| FEB-21                    | 36ACQF52044C1Z7   | SUMMIT SALES LLP                       | SSULP/LOG/11114 | R            | 22/02/2021   | 54,295.00         | Telangana       | N                                      | 18       | 46,01             |                    |                 |                  |          |                                                                |               |



| GSTR-2A period (MM-YY) | GSTN of supplier | Trade Legal name of supplier             | Invoice number  | Invoice type | Invoice date | Invoice value (₹) | Place of supply | Supply attract reverse charge | Rate (%) | Taxable value (₹) | Integrated tax (₹) | Central tax (₹) | State/UT tax (₹) | Cess (₹) | Country Party GSTR-1/IFT/GSTR-5 (DDMMYY) | ITC available |
|------------------------|------------------|------------------------------------------|-----------------|--------------|--------------|-------------------|-----------------|-------------------------------|----------|-------------------|--------------------|-----------------|------------------|----------|------------------------------------------|---------------|
| MAR-21                 | 36ACDPS044C127   | SUMMIT SALES LLP                         | 16425           | R            | 15/03/2021   | 11,346.00         | Telangana       | N                             | 18       | 9,600.00          | 0.00               | 864.00          | 864.00           | 0.00     | 09/06/2021                               | Yes           |
| MAR-21                 | 36ACDPS044C127   | SUMMIT SALES LLP                         | 16667           | R            | 26/03/2021   | 4,354.52          | Telangana       | N                             | 18       | 4,014.00          | 0.00               | 361.26          | 361.26           | 0.00     | 09/06/2021                               | Yes           |
| MAR-21                 | 36ACDPS044C127   | SUMMIT SALES LLP                         | 16422           | R            | 15/03/2021   | 594.40            | Telangana       | N                             | 12       | 520.00            | 0.00               | 31.20           | 31.20            | 0.00     | 09/06/2021                               | Yes           |
| MAR-21                 | 36ACDPS044C127   | SUMMIT SALES LLP                         | 16664           | R            | 26/03/2021   | 12,233.64         | Telangana       | N                             | 18       | 10,598.00         | 0.00               | 953.82          | 953.82           | 0.00     | 09/06/2021                               | Yes           |
| MAR-21                 | 36ACDPS044C127   | SUMMIT SALES LLP                         | 16423           | R            | 15/03/2021   | 460.50            | Telangana       | N                             | 18       | 375.00            | 0.00               | 33.75           | 33.75            | 0.00     | 09/06/2021                               | Yes           |
| MAR-21                 | 36ACDPS044C127   | SUMMIT SALES LLP                         | 16665           | R            | 26/03/2021   | 2,785.10          | Telangana       | N                             | 18       | 2,345.00          | 0.00               | 211.05          | 211.05           | 0.00     | 09/06/2021                               | Yes           |
| MAR-21                 | 36ACDPS044C127   | SUMMIT SALES LLP                         | 16419           | R            | 15/03/2021   | 12,233.64         | Telangana       | N                             | 18       | 10,598.00         | 0.00               | 953.82          | 953.82           | 0.00     | 09/06/2021                               | Yes           |
| MAR-21                 | 36ACDPS044C127   | SUMMIT SALES LLP                         | 15992A          | R            | 31/03/2021   | 789.72            | Telangana       | N                             | 18       | 654.00            | 0.00               | 58.86           | 58.86            | 0.00     | 09/06/2021                               | Yes           |
| MAR-21                 | 36ACDPS044C127   | SUMMIT SALES LLP                         | SSLLP/COM/10198 | R            | 31/03/2021   | 58,833.48         | Telangana       | N                             | 18       | 49,843.62         | 0.00               | 4,485.93        | 4,485.93         | 0.00     | 09/06/2021                               | Yes           |
| MAR-21                 | 36ACDPS044C127   | SUMMIT SALES LLP                         | SSLLP/LOG/11260 | R            | 31/03/2021   | 21,522.34         | Telangana       | N                             | 18       | 19,583.00         | 0.00               | 1,670.67        | 1,670.67         | 0.00     | 09/06/2021                               | Yes           |
| MAR-21                 | 36ACDPS044C127   | SUMMIT SALES LLP                         | SSLLP/LOG/11307 | R            | 31/03/2021   | 8,178.00          | Telangana       | N                             | 18       | 7,000.00          | 0.00               | 630.00          | 630.00           | 0.00     | 09/06/2021                               | Yes           |
| MAR-21                 | 36ACDPS044C127   | SUMMIT SALES LLP                         | SSLLP/LOG/11314 | R            | 31/03/2021   | 165.50            | Telangana       | N                             | 18       | 125.00            | 0.00               | 11.25           | 11.25            | 0.00     | 09/06/2021                               | Yes           |
| MAR-21                 | 36ACDPS044C127   | SUMMIT SALES LLP                         | SSLLP/LOG/11279 | R            | 31/03/2021   | 3,881.62          | Telangana       | N                             | 18       | 3,559.00          | 0.00               | 302.31          | 302.31           | 0.00     | 09/06/2021                               | Yes           |
| MAR-21                 | 36ACDPS044C127   | SUMMIT SALES LLP                         | SSLLP/LOG/11204 | R            | 17/03/2021   | 32,173.00         | Telangana       | N                             | 18       | 27,250.00         | 0.00               | 2,452.50        | 2,452.50         | 0.00     | 09/06/2021                               | Yes           |
| MAR-21                 | 36ACDPS044C127   | SUMMIT SALES LLP                         | SSLLP/LOG/11283 | R            | 31/03/2021   | 54,313.34         | Telangana       | N                             | 18       | 46,913.00         | 0.00               | 4,141.17        | 4,141.17         | 0.00     | 09/06/2021                               | Yes           |
| MAR-21                 | 36ADP8881C121    | GAUSHTUBE TRADERS                        | 720             | R            | 22/03/2021   | 19,115.00         | Telangana       | N                             | 18       | 16,200.00         | 0.00               | 1,455.00        | 1,455.00         | 0.00     | 11/04/2021                               | Yes           |
| MAR-21                 | 36ADP8881C121    | GAUSHTUBE TRADERS                        | 1632            | R            | 16/03/2021   | 3,495.00          | Telangana       | N                             | 18       | 2,961.84          | 0.00               | 265.56          | 265.56           | 0.00     | 11/04/2021                               | Yes           |
| MAR-21                 | 36ADP8881C121    | GAUSHTUBE TRADERS                        | 1540            | R            | 01/03/2021   | 1,416.00          | Telangana       | N                             | 18       | 1,200.00          | 0.00               | 108.00          | 108.00           | 0.00     | 10/04/2021                               | Yes           |
| MAR-21                 | 36ADP8881C121    | SHIV SHAKTI MACHINE TOOLS                | 2020-21/5000/55 | R            | 01/03/2021   | 354.00            | Telangana       | N                             | 18       | 300.00            | 0.00               | 27.00           | 27.00            | 0.00     | 08/04/2021                               | Yes           |
| MAR-21                 | 36ADP8881C121    | SRI ARHANT STEELS                        | 1058/20-21      | R            | 06/03/2021   | 4,130.00          | Telangana       | N                             | 18       | 3,500.00          | 0.00               | 315.00          | 315.00           | 0.00     | 10/04/2021                               | Yes           |
| MAR-21                 | 36ADP8881C121    | M/S SRI BHAVANI DIGITALS                 | 90              | R            | 22/03/2021   | 9,408.00          | Telangana       | N                             | 12       | 8,400.00          | 0.00               | 222.42          | 222.42           | 0.00     | 10/04/2021                               | Yes           |
| MAR-21                 | 36ADP8881C121    | M/S SRI BHAVANI DIGITALS                 | 73              | R            | 27/01/2021   | 9,408.00          | Telangana       | N                             | 12       | 8,400.00          | 0.00               | 504.00          | 504.00           | 0.00     | 10/04/2021                               | Yes           |
| MAR-21                 | 36ADP8881C121    | M/S SRI BHAVANI DIGITALS                 | 82              | R            | 26/02/2021   | 11,173.00         | Telangana       | N                             | 12       | 9,975.00          | 0.00               | 598.50          | 598.50           | 0.00     | 10/04/2021                               | Yes           |
| MAR-21                 | 36ADP8881C121    | ARTHI ENTERPRISES                        | 76              | R            | 15/03/2021   | 9,975.00          | Telangana       | N                             | 5        | 9,500.00          | 0.00               | 237.50          | 237.50           | 0.00     | 11/04/2021                               | Yes           |
| MAR-21                 | 36ADP8881C121    | ELEGANT ENTERPRISES                      | EE2021-0486     | R            | 23/03/2021   | 2,124.00          | Telangana       | N                             | 18       | 1,800.00          | 0.00               | 162.00          | 162.00           | 0.00     | 11/04/2021                               | Yes           |
| MAR-21                 | 36ADP8881C121    | ELEGANT ENTERPRISES                      | EE2021-0461     | R            | 04/03/2021   | 6,638.00          | Telangana       | N                             | 18       | 5,625.00          | 0.00               | 506.25          | 506.25           | 0.00     | 11/04/2021                               | Yes           |
| MAR-21                 | 36ADP8881C121    | M/S Social DNA (Prop.) Aditya R Menkanti | 443             | R            | 02/03/2021   | 43,690.00         | Telangana       | N                             | 18       | 37,025.40         | 0.00               | 3,332.29        | 3,332.29         | 0.00     | 16/04/2021                               | Yes           |
| MAR-21                 | 36ADP8881C121    | SRI BALASARASWATHI INDUSTRIES            | 145             | R            | 21/03/2021   | 11,970.00         | Telangana       | N                             | 5        | 11,400.00         | 0.00               | 285.00          | 285.00           | 0.00     | 23/07/2021                               | Yes           |
| MAR-21                 | 36ADP8881C121    | SRI SAI ROHITH MARKETING COMPANY         | 492             | R            | 08/03/2021   | 51,082.20         | Telangana       | N                             | 18       | 43,290.00         | 0.00               | 3,895.10        | 3,895.10         | 0.00     | 13/04/2021                               | Yes           |
| MAR-21                 | 36ADP8881C121    | M M AQUA SYSTEMS                         | 1054            | R            | 27/03/2021   | 1,888.00          | Telangana       | N                             | 18       | 1,600.00          | 0.00               | 144.00          | 144.00           | 0.00     | 09/04/2021                               | Yes           |
| MAR-21                 | 36ADP8881C121    | SREE MAHAVER ENGG AND ELECTRICALS        | 4066            | R            | 04/03/2021   | 4,720.00          | Telangana       | N                             | 18       | 4,000.00          | 0.00               | 360.00          | 360.00           | 0.00     | 13/04/2021                               | Yes           |
| MAR-21                 | 36ADP8881C121    | SREE MAHAVER ENGG AND ELECTRICALS        | 4152            | R            | 09/03/2021   | 4,720.00          | Telangana       | N                             | 18       | 4,000.00          | 0.00               | 360.00          | 360.00           | 0.00     | 13/04/2021                               | Yes           |
| MAR-21                 | 36ADP8881C121    | S P UPVIC INDUSTRIES                     | 17              | R            | 16/03/2021   | 40,143.60         | Telangana       | N                             | 18       | 34,020.00         | 0.00               | 3,061.80        | 3,061.80         | 0.00     | 15/04/2021                               | Yes           |

| GSTR-2A<br>period<br>(MM-YY) | GSTIN of supplier | Trade/Legal name of supplier | Credit/Debit note details |             |              |            | Place of supply | Supply Attract Reverse<br>Charge | Rate (%) | Taxable value (₹) | Tax amount         |                 |                  | Counterparty<br>GSTR-1/IFF/GSTR-5<br>filing date<br>(DDMMYY) | ITC available |
|------------------------------|-------------------|------------------------------|---------------------------|-------------|--------------|------------|-----------------|----------------------------------|----------|-------------------|--------------------|-----------------|------------------|--------------------------------------------------------------|---------------|
|                              |                   |                              | Type                      | Supply type | Number       | Date       | Value (₹)       |                                  |          |                   | Integrated tax (₹) | Central tax (₹) | State/UT tax (₹) |                                                              |               |
| MAY-20                       | 36ACQFS044C1Z7    | SUMMIT SALES LLP             | CN                        |             | CN/10006     | 31/05/2020 | 81,444.00       |                                  | 18       | 69,020.00         | 0.00               | 6,211.80        | 6,211.80         | 0.00                                                         | Yes           |
| MAY-20                       | 36ACQFS044C1Z7    | SUMMIT SALES LLP             | CN                        |             | CN/10014     | 31/05/2020 | 81,444.00       |                                  | 18       | 69,020.00         | 0.00               | 6,211.80        | 6,211.80         | 0.00                                                         | Yes           |
| JUL-20                       | 36ACQFS044C1Z7    | SUMMIT SALES LLP             | CN                        | R           | CN/LOG/10034 | 03/07/2020 | 81,444.00       | N                                | 18       | 69,020.00         | 0.00               | 6,211.80        | 6,211.80         | 0.00                                                         | Yes           |
| OCT-20                       | 36AAHFS8926L1Z1   | SHRI GANESH PUMPS AND MACHIN | CN                        | R           | SK003        | 06/10/2020 | 30,939.00       | N                                | 12       | 24,990.00         | 0.00               | 1,499.40        | 1,499.40         | 0.00                                                         | Yes           |
| OCT-20                       | 36AAHFS8926L1Z1   | SHRI GANESH PUMPS AND MACHIN | CN                        | R           | SK003        | 06/10/2020 | 30,939.00       | N                                | 18       | 2,500.00          | 0.00               | 225.00          | 225.00           | 0.00                                                         | Yes           |
| MAR-21                       | 36ACQFS044C1Z7    | SUMMIT SALES LLP             | CN                        | R           | 2            | 31/03/2021 | 743.00          | N                                | 18       | 645.00            | 0.00               | 58.05           | 58.05            | 0.00                                                         | Yes           |



**OFFICE OF THE COMMISSIONER OF CENTRAL TAX & GST**  
**केंद्रीय करऔर जी.एस.टी के सहायक आयुक्त का कार्यालय**  
**CIRCLE-I HYDERABAD AUDIT – II COMMISSIONERATE,**  
**सर्किल—I, हैदराबाद लेखापरीक्षा आयुक्तालय –II,**  
**1-98/B/20, 21 :: KRITHIKA LAYOUT :: HITECH CITY :: HYDERABAD - 81**

DIN- 20250356YP0500444F91

Date: 27.03.2025

To

M/s MEHTA & MODI REALTY KOWKUR LLP  
2nd Floor, 5 4 187 3 and 4, Soham Mansion,  
M G Road, Secunderabad, Hyderabad, Telangana, 500003

**GSTIN: 36ABLFM7631F1Z3**

Dear Taxpayer,

**Sub:** GST Audit of M/s. MEHTA & MODI REALTY KOWKUR LLP  
(GSTN: 36ABLFM7631F1Z3) for the period 2019-20 to 2022-23 - Issue of  
Spot Memo - Reg.

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With reference to the conduct of GST Audit of your (i.e. Taxpayer) unit for the period 2019-20 to 2022-23, the following audit objections are communicated to you for your reply and immediate compliance.

**Para(1): Non-Payment of GST under RCM on the Transfer of Development Rights(TDR) by the landowners to the taxpayer;**

The taxpayer had obtained the Development Rights of 2.00 Acres of land from the landowners vide Joint Development Agreement Dated 09-07-2019 registered vide document No.5379/2019 at SRO-Malkajgiri, and its Rectification agreement vide document No.7083/2019, Dt.25-09-2019; Accordingly, the taxpayer being the Developer as per the ibid agreements had constructed the Residential Apartment under the name of “Greenwood Heights”. Further, it is seen that the taxpayer and the landowner had sold out certain flats falling under their share to independent buyers;

In this regard the taxpayer being the developer is liable to pay GST @ 18%(CGST+SGST), in terms of Notf.No.5/2019-CT(R), Dt.29-03-2019 (amendment to Notf. No.13/2017-C.T.(R), Dt.28-06-2017).

As per the documents submitted by the taxpayer, it is observed that the taxpayer had made the first flat sale, in Block-B, flat No.110, for consideration of Rs.78,62,000/- vide registered sale deed No.820/2022, Dt.31-01-2022,

The valuation of the GST payable under RCM by the Developer towards receipt of Development rights is prescribed in the Notf.No.04/2019-CT(R), Dt.29-03-2019

*Provided that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of value of development rights, or FSI(including additional FSI), or both, as is attributable to the residential apartments, which remain un-booked on the date of issuance of completion certificate, **or first occupation of the project**, as the case may be, in the following manner :*

*[ GST payable on TDR or FSI (including additional FSI) or both for construction of the residential apartments in the project but for the exemption contained herein] x (carpet area of the residential apartments in the project which remain un-booked on the date of issuance of completion certificate or first occupation / Total carpet area of the residential apartments in the project )*

*Provided further that tax payable in terms of the first proviso herein above shall not exceed 0.5 percent of the value in case of affordable residential apartments and 2.5 percent of the value in case of residential apartments other than affordable residential apartments remaining un-booked on the date of issuance of completion certificate or first occupation. **The liability to pay central tax on the said portion of the development rights or FSI, or both, calculated as above, shall arise on the date of completion or first occupation of the project, as the case may be, whichever is earlier***

*“1A. Value of supply of service by way of transfer of development rights or FSI by a person to the promoter against consideration in the form of residential or commercial apartments shall be deemed to be equal **to the value of similar apartments charged by the promoter from the independent buyers nearest to the date on which such development rights or FSI is transferred to the promoter.***

*1B. Value of portion of residential or commercial apartments remaining **un-booked** on the date of issuance of completion certificate **or first occupation**, as the case may be, shall be deemed to be equal to the value of similar apartments charged by the promoter nearest to the date of issuance of completion certificate or first occupation, as the case may be”*

*(xii) “an apartment booked on or before the date of issuance of completion certificate **or first occupation of the project**” shall mean an apartment which meets all the following three conditions, namely-*

(a) part of supply of construction of the apartment service has time of supply on or before the said date; and

(b) consideration equal to at least one instalment has been credited to the bank account of the registered person on or before the said date; and

(c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date”

Therefore, the value of similar apartment charged by the promoter from the independent buyer nearest to the date on which such development rights or FSI is transferred to the promoter is of Flat 110 in Block-B having carpet area of 1247 Sft., being sold nearer to the date of Joint Development agreement, through which the Development rights are transferred is Rs.78,62,000/- thereby, the single square feet value of carpet area is worked out to be Rs.6305/-

The total carpet area of flats received as consideration against the TDR by the landowner as per the JDA is 54306 sft., (total project area of 150836 - developer area of 96530) and the value as per nearest sold out flat to JDA date as stated above is Rs.6305/-. Accordingly, the value of supply of transfer of developments rights service, GST payable on such value of TDR, and the GST payable under RCM by Developer, in terms of Notf.No.04/2019-CT(R), Dt.29-03-2019 is worked out here under;

(Amounts in Rupees)

|                                                                            |           |
|----------------------------------------------------------------------------|-----------|
| carpet area of first occupied flat in sft                                  | 1247      |
| Total consideration of first sale(flat B-110)                              | 7862000   |
| sft value of first occupied flat nearest to the JDA Date(7862000/1247)     | 6305      |
| Total carprt area of the project in sft                                    | 150836    |
| carpet Area allotted to Developer                                          | 96530     |
| carpet area to be transferred to landowner as consideration to TDR         | 54306     |
| the value of supply of transfer of developments rights service(54306*6305) | 342399330 |

|                                                                           |                 |
|---------------------------------------------------------------------------|-----------------|
| deemed land value (1/3 of total consideration)                            | 114133110       |
| Taxable value for TDR(excluding land value)                               | 228266220       |
| GST payable on such value of TDR @18%                                     | 41087920        |
| unsold area as on first flat sale(150836-1247)                            | 149589          |
| <b>GST payable under RCM by Developer</b><br>[41087920 x (149589/150836)] | <b>40748236</b> |
| value of unbooked flats (149589*6305)                                     | 943158645       |
| 2.5%(CGST)+2.5%(SGST) of unbooked flats                                   | 47157932        |

As seen from the above table the GST Payable under RCM is worked out to Rs.4,07,48,236/-. And the same is less than the maximum cap value in terms of Proviso to Notf.No.04/2019-CT(R), Dt.29-03-2019 i.e., 2.5%(CGST) + 2.5%(SGST) of un-booked flats value as shown in the above table. Therefore, the taxpayer is liable to pay GST of Rs.4,07,48,236/- (CGST + SGST) along with applicable interest (from the date of time supply of first occupation (31-01-2022) i.e. 20-02-2022 to till date) and penalty, under Section 74 and Section 50 of CGST Act, 2017.

**Para(2):**Non-payment of GST on the differential turnover accrued on reconciliation of GSTR3B with sales ledgers for the years 2020-21 and 2022-23.

On reconciliation of the sales register and the GSTR3B, it is observed that the taxpayer had not paid GST on certain differential taxable turnover as detailed hereunder;

Table: A-Sales ledger 2020-21

| Date    | Customer                 | Voucher/invoice | sales value(excluding land value) | CGST | SGST |
|---------|--------------------------|-----------------|-----------------------------------|------|------|
| 30-Jun- | CUST-Flat No.B-411 Mrs.T | SAL/10001       | 150000.00 Cr                      | 5625 | 5625 |

**GADT/CnG/ADT/GST/3482/2024-Gr 2-CGST-ADT CIR-1-ADT -II-HYDERABAD**

|           |                                                           |           |               |       |       |
|-----------|-----------------------------------------------------------|-----------|---------------|-------|-------|
| 20        | Saraswathi                                                |           |               |       |       |
| 30-Jun-20 | CUST-Flat No.B-708<br>Mrs.Bhavana Lulla Mehta             | SAL/10002 | 150000.00 Cr  | 5625  | 5625  |
| 30-Jun-20 | CUST-Flat No.B-709<br>Ms.Chandra P<br>Mulani/mr.Jayesh P  | SAL/10003 | 150000.00 Cr  | 5625  | 5625  |
| 30-Jun-20 | CUST-Flat No.B-711<br>Mrs.Vibha Anand Mehta               | SAL/10004 | 150000.00 Cr  | 5625  | 5625  |
| 30-Jun-20 | CUST-Flat No.B-712 Mrs.Vibha<br>Anand Mehta               | SAL/10005 | 150000.00 Cr  | 5625  | 5625  |
| 30-Jun-20 | CUST-Flat No.B-607<br>Mrs.Bhavana Lulla Mehta             | SAL/10006 | 150000.00 Cr  | 5625  | 5625  |
| 31-Jul-20 | CUST-Flat No.B-308<br>Mrs.Madhukara<br>Veni/Mr.K.Srinivas | SAL/10007 | 150000.00 Cr  | 5625  | 5625  |
| 31-Jul-20 | CUST-Flat No.B-411 Mrs.T<br>Saraswathi                    | SAL/10008 | 633333.00 Cr  | 23750 | 23750 |
| 31-Jul-20 | CUST-Flat No.B-607<br>Mrs.Bhavana Lulla Mehta             | SAL/10009 | 520000.00 Cr  | 19500 | 19500 |
| 31-Jul-20 | CUST-Flat No.B-610<br>Mrs.Kamalesh                        | SAL/10010 | 150000.00 Cr  | 5625  | 5625  |
| 31-Jul-20 | CUST-Flat No.B-712 Mrs.Vibha<br>Anand Mehta               | SAL/10011 | 520000.00 Cr  | 19500 | 19500 |
| 31-Jul-20 | CUST-Flat No.B-711<br>Mrs.Vibha Anand Mehta               | SAL/10012 | 520000.00 Cr  | 19500 | 19500 |
| 31-Jul-20 | CUST-Flat No.B-709<br>Ms.Chandra P<br>Mulani/mr.Jayesh P  | SAL/10013 | 520000.00 Cr  | 19500 | 19500 |
| 31-Jul-20 | CUST-Flat No.B-708<br>Mrs.Bhavana Lulla Mehta             | SAL/10014 | 520000.00 Cr  | 19500 | 19500 |
| 31-Aug-20 | CUST-Flat No.B-112 Mr.Piyush<br>Kumar                     | SAL/10015 | 133333.00 Cr  | 5000  | 5000  |
| 31-Aug-20 | CUST-Flat No.B-308<br>Mrs.Madhukara<br>Veni/Mr.K.Srinivas | SAL/10016 | 633333.00 Cr  | 23750 | 23750 |
| 31-Aug-20 | CUST-Flat No.B-610<br>Mrs.Kamalesh                        | SAL/10017 | 683333.00 Cr  | 25625 | 25625 |
| 31-Oct-20 | CUST-Flat No.B-313 Mrs.Divya<br>Uday                      | SAL/10018 | 150000.00 Cr  | 5625  | 5625  |
| 31-Oct-20 | CUST-Flat No.B-513<br>Mrs.Tabitha Prem Kaza               | SAL/10019 | 150000.00 Cr  | 5625  | 5625  |
| 30-Nov-20 | CUST-Flat No-B-106<br>Mr.Thachat Ragash/<br>Mrs.Sikha     | SAL/10020 | 348000.00 Cr  | 13050 | 13050 |
| 30-Nov-20 | CUST-Flat No.B-112 Mr.Piyush<br>Kumar                     | SAL/10021 | 640000.00 Cr  | 24000 | 24000 |
| 31-Dec-20 | CUST-Flat No.B-112 Mr.Piyush<br>Kumar                     | SAL/10022 | 348000.00 Cr  | 13050 | 13050 |
| 31-Jan-21 | CUST-Flat No.A-405<br>Mr.M.Veera Ram Murthy               | SAL/10023 | 150000.00 Cr  | 5625  | 5625  |
| 31-Mar-21 | CUST-Flat No.B-112 Mr.Piyush<br>Kumar                     | SAL/10024 | 1324000.00 Cr | 49650 | 49650 |
| 31-Mar-21 | CUST-Flat No.B-112 Mr.Piyush<br>Kumar                     | SAL/10025 | 976667.00 Cr  | 36625 | 36625 |
| 31-Mar-21 | CUST-Flat No-B-307<br>Mr.Dennis Antony/<br>Mrs.Jennifer D | SAL/10026 | 415333.00 Cr  | 15575 | 15575 |
| 31-Mar-21 | CUST-Flat No.B-313 Mrs.Divya<br>Uday                      | SAL/10027 | 500000.00 Cr  | 18750 | 18750 |
| 31-Mar-21 | CUST-Flat No.B-313 Mrs.Divya<br>Uday                      | SAL/10028 | 260000.00 Cr  | 9750  | 9750  |
| 31-Mar-21 | CUST-Flat No-B-408<br>Mr.Vikash Sahu/ Mrs.Meena<br>Sahu   | SAL/10029 | 282000.00 Cr  | 10575 | 10575 |
| 31-Mar-21 | CUST-Flat No.B-411 Mrs.T<br>Saraswathi                    | SAL/10030 | 346667.00 Cr  | 13000 | 13000 |
| 31-Mar-21 | CUST-Flat No.B-411 Mrs.T<br>Saraswathi                    | SAL/10031 | 1324000.00 Cr | 49650 | 49650 |
| 31-Mar-21 | CUST-Flat No-B-412 Mrs.Nidhi<br>Sinha/mr.SP Vijay Kuma    | SAL/10032 | 415333.00 Cr  | 15575 | 15575 |
| 31-Mar-21 | CUST-Flat No-B-412 Mrs.Nidhi<br>Sinha/mr.SP Vijay Kuma    | SAL/10033 | 1150000.00 Cr | 43125 | 43125 |

**GADT/CnG/ADT/GST/3482/2024-Gr 2-CGST-ADT CIR-1-ADT -II-HYDERABAD**

|           |                                                     |           |                |        |        |
|-----------|-----------------------------------------------------|-----------|----------------|--------|--------|
| 31-Mar-21 | CUST-Flat No.A-414 Mrs.Parna Chakraborty/mr.Kowshik | SAL/10034 | 150000.00 Cr   | 5625   | 5625   |
| 31-Mar-21 | CUST-Flat No.B-513 Mrs.Tabitha Prem Kaza            | SAL/10035 | 540000.00 Cr   | 20250  | 20250  |
| 31-Mar-21 | CUST-Flat No-B-608 Mr.Ramesh Bahudur Singh          | SAL/10036 | 133333.00 Cr   | 5000   | 5000   |
| 31-Mar-21 | CUST-Flat No.A-405 Mr.M.Veera Ram Murthy            | SAL/10037 | 726000.00 Cr   | 27225  | 27225  |
| 31-Mar-21 | CUST-Flat No.B-313 Mrs.Divya Uday                   | SAL/10038 | 1010000.00 Cr  | 37875  | 37875  |
| 31-Mar-21 | CUST-Flat No.B-406 Mr.Gangadhara Kiran Kumar        | SAL/10039 | 348000.00 Cr   | 13050  | 13050  |
| 31-Mar-21 | CUST-Flat No.B-512 Mrs.Deepa Suraj Premi/mr.Suraj P | SAL/10040 | 360000.00 Cr   | 13500  | 13500  |
| 31-Mar-21 | CUST-Flat No.B-513 Mrs.Tabitha Prem Kaza            | SAL/10041 | 360000.00 Cr   | 13500  | 13500  |
| 31-Mar-21 | CUST-Flat No-B-506 Mr.Prasenjit Das/mrs.Himani Das  | SAL/10042 | 415333.00 Cr   | 15575  | 15575  |
| 31-Mar-21 | CUST-Flat No-B-608 Mr.Ramesh Bahudur Singh          | SAL/10043 | 348000.00 Cr   | 13050  | 13050  |
| 31-Mar-21 | CUST-Flat No.B-610 Mrs.Kamalesh                     | SAL/10044 | 462000.00 Cr   | 17325  | 17325  |
| 31-Mar-21 | CUST-Flat No-B-106 Mr.Thachat Ragash/ Mrs.Sikha     | SAL/10045 | 1211333.00 Cr  | 45425  | 45425  |
| 31-Mar-21 | CUST-Flat No.B-112 Mr.Piyush Kumar                  | SAL/10046 | 693333.00 Cr   | 26000  | 26000  |
|           |                                                     |           | 21420664.00 Cr | 803275 | 803275 |

As seen above the total taxable turnover received from the customers after excluding the land value is Rs.2,14,20,664/- whereas the turnover declared in the GSTR3B is Rs. 1,82,40,665/- only, thereby the differential turnover of Rs. 31,79,999/- is short declared and the GST payable on the same works out to be Rs.2,38,500/-(CGST + SGST) along with applicable interest and penalty under Section 74 and Section 50 of CGST Act, 2017.

Table: B-Sales ledger 2022-23:

| Date      | Customer                                            | Voucher/invoice | sales value(excluding land value) | CGST       | SGST       |
|-----------|-----------------------------------------------------|-----------------|-----------------------------------|------------|------------|
| 30-Apr-22 | CUST-Flat No-B-307 Mr.Dennis Antony/ Mrs.Jennifer D | SAL/10001       | 700000.00 Cr                      | 26250      | 26250      |
| 30-Apr-22 | CUST-Flat No.B-308 Mrs.Madhukara Veni/Mr.K.Srinivas | SAL/10002       | 694000.00 Cr                      | 26025      | 26025      |
| 30-Apr-22 | CUST-Flat No.B-406 Mr.Gangadhara Kiran Kumar        | SAL/10003       | 172000.00 Cr                      | 6450       | 6450       |
| 30-Apr-22 | CUST-Flat No-B-408 Mr.Vikash Sahu/ Mrs.Meena Sahu   | SAL/10004       | 700000.00 Cr                      | 26250      | 26250      |
| 30-Apr-22 | CUST-Flat No.B-512 Mrs.Deepa Suraj Premi/mr.Suraj P | SAL/10005       | 700000.00 Cr                      | 26250      | 26250      |
| 30-Apr-22 | CUST-Flat No-A-516 Mrs.Rani Singh/Mr.Darmendar Sing | SAL/10006       | 150000.00 Cr                      | 5625       | 5625       |
| 31-May-22 | CUST-Flat No-B-408 Mr.Vikash Sahu/ Mrs.Meena Sahu   | SAL/10007       | 983333.00 Cr                      | 36874.9875 | 36874.9875 |
| 31-May-22 | CUST-Flat No-B-506 Mr.Prasenjit Das/mrs.Himani Das  | SAL/10008       | 983333.00 Cr                      | 36874.9875 | 36874.9875 |
| 31-May-22 | CUST-Flat No-B-608 Mr.Ramesh Bahudur Singh          | SAL/10009       | 976667.00 Cr                      | 36625.0125 | 36625.0125 |
| 31-May-   | CUST-Flat No-A-605.Mrs.Preeti                       | SAL/10010       | 820000.00 Cr                      | 30750      | 30750      |

**GADT/CnG/ADT/GST/3482/2024-Gr 2-CGST-ADT CIR-1-ADT -II-HYDERABAD**

|           |                                                     |           |               |            |            |
|-----------|-----------------------------------------------------|-----------|---------------|------------|------------|
| 22        | Pratyush Veer                                       |           |               |            |            |
| 31-May-22 | CUST-Flat No-A-602 Mrs.K Sharada/Mr.K.Sai Charan    | SAL/10011 | 150000.00 Cr  | 5625       | 5625       |
| 31-May-22 | CUST-Flat No-A-516 Mrs.Rani Singh/Mr.Darmendar Sing | SAL/10012 | 894667.00 Cr  | 33550.0125 | 33550.0125 |
| 31-May-22 | CUST-Flat No-A-314 Mr.Kiran Shetty                  | SAL/10013 | 1375019.00 Cr | 51563.2125 | 51563.2125 |
| 31-May-22 | CUST-Flat No.A-414 Mrs.Parna Chakraborty/mr.Kowshik | SAL/10014 | 1341954.00 Cr | 50323.275  | 50323.275  |
| 31-May-22 | CUST-Flat No.A-415 Mr.Lakshmanan Shanmugha Sundaram | SAL/10015 | 1457333.00 Cr | 54649.9875 | 54649.9875 |
| 31-May-22 | CUST-Flat No-B-611 Mr.Sai Krishna Mohan             | SAL/10016 | 678667.00 Cr  | 25450.0125 | 25450.0125 |
| 17-Jun-22 | CUST-Flat No-A-305 Mrs.Sasmitha Nanda               | SAL/10017 | 1305333.00 Cr | 48949.9875 | 48949.9875 |
| 17-Jun-22 | CUST-Flat No.A-405 Mr.M.Veera Ram Murthy            | SAL/10018 | 1072000.00 Cr | 40200      | 40200      |
| 17-Jun-22 | CUST-Flat No-A-515 Mr.Venkata Ramana Murthy.V       | SAL/10019 | 1374000.00 Cr | 51525      | 51525      |
| 23-Jun-22 | CUST-Flat No-B-106 Mr.Thachat Ragash/ Mrs.Sikha     | SAL/10020 | 696000.00 Cr  | 26100      | 26100      |
| 23-Jun-22 | CUST-Flat No-A-605.Mrs.Preeti Pratyush Veer         | SAL/10021 | 449666.00 Cr  | 16862.475  | 16862.475  |
| 23-Jun-22 | CUST-Flat No-A-605.Mrs.Preeti Pratyush Veer         | SAL/10022 | 1798666.00 Cr | 67449.975  | 67449.975  |
| 23-Jun-22 | CUST-Flat No-A-516 Mrs.Rani Singh/Mr.Darmendar Sing | SAL/10023 | 491333.00 Cr  | 18424.9875 | 18424.9875 |
| 23-Jun-22 | CUST-Flat No-A-602 Mrs.K Sharada/Mr.K.Sai Charan    | SAL/10024 | 835333.00 Cr  | 31324.9875 | 31324.9875 |
| 30-Jun-22 | CUST-Flat No-A-602 Mrs.K Sharada/Mr.K.Sai Charan    | SAL/10025 | 459333.00 Cr  | 17224.9875 | 17224.9875 |
| 30-Jun-22 | CUST-Flat No-A-602 Mrs.K Sharada/Mr.K.Sai Charan    | SAL/10026 | 1833333.00 Cr | 68749.9875 | 68749.9875 |
| 30-Jun-22 | CUST-Flat No.B-610 Mrs.Kamalesh                     | SAL/10027 | 632666.00 Cr  | 23724.975  | 23724.975  |
| 30-Jun-22 | CUST-Flat No-A-516 Mrs.Rani Singh/Mr.Darmendar Sing | SAL/10028 | 1965333.00 Cr | 73699.9875 | 73699.9875 |
| 31-Jul-22 | CUST-Flat No.B-208 M/s.Modi Consultancy Services    | SAL/10029 | 150000.00 Cr  | 5625       | 5625       |
| 31-Jul-22 | CUST-Flat No-A-602 Mrs.K Sharada/Mr.K.Sai Charan    | SAL/10030 | 1375333.00 Cr | 51574.9875 | 51574.9875 |
| 31-Jul-22 | CUST-Flat No-A-516 Mrs.Rani Singh/Mr.Darmendar Sing | SAL/10031 | 1474000.00 Cr | 55275      | 55275      |
| 31-Jul-22 | CUST-Flat No-A-605.Mrs.Preeti Pratyush Veer         | SAL/10032 | 1349000.00 Cr | 50587.5    | 50587.5    |
| 31-Jul-22 | CUST-Flat No-A-301 Mrs.Sharma Vaishali              | SAL/10033 | 150000.00 Cr  | 5625       | 5625       |
| 31-Jul-22 | CUST-Flat No-B-113 Mrs.T Geeta Rani                 | SAL/10034 | 494000.00 Cr  | 18525      | 18525      |
| 31-Jul-22 | CUST-Flat No.B-709 Ms.Chandra P Mulani/mr.Jayesh P  | SAL/10035 | 233083.00 Cr  | 8740.6125  | 8740.6125  |
| 31-Jul-22 | CUST-Flat No.B-709 Ms.Chandra P Mulani/mr.Jayesh P  | SAL/10036 | 532666.00 Cr  | 19974.975  | 19974.975  |
| 31-Jul-22 | CUST-Flat No.B-607 Mrs.Bhavana Lulla Mehta          | SAL/10037 | 1065333.00 Cr | 39949.9875 | 39949.9875 |
| 31-Jul-22 | CUST-Flat No.B-708 Mrs.Bhavana Lulla Mehta          | SAL/10038 | 1065333.00 Cr | 39949.9875 | 39949.9875 |
| 31-Aug-22 | CUST-Flat No-A-305 Mrs.Sasmitha Nanda               | SAL/10039 | 736666.00 Cr  | 27624.975  | 27624.975  |
| 31-Aug-22 | CUST-Flat No.A-414 Mrs.Parna Chakraborty/mr.Kowshik | SAL/10040 | 761302.00 Cr  | 28548.825  | 28548.825  |
| 31-Aug-22 | CUST-Flat No.A-415 Mr.Lakshmanan Shanmugha Sundaram | SAL/10041 | 838000.00 Cr  | 31425      | 31425      |
| 31-Aug-22 | CUST-Flat No-A-516 Mrs.Rani Singh/Mr.Darmendar Sing | SAL/10042 | 849333.00 Cr  | 31849.     | 31849.     |
| 31-Aug-22 | CUST-Flat No.B-208 M/s.Modi Consultancy Services    | SAL/10043 | 624667.00 Cr  | 23425.     | 23425.0125 |
| 30-Sep-22 | CUST-Flat No-Modi Realty Pocharam LLP               | SAL/10044 | 150783.00 Cr  | 5654.3625  | 5654.3625  |
| 30-Sep-22 | CUST-Flat No.B-208 M/s.Modi Consultancy Services    | SAL/10045 | 411088.00 Cr  | 15415.8    | 15415.8    |
| 30-Sep-22 | CUST-Flat No.B-208 M/s.Modi Consultancy Services    | SAL/10046 | 150000.00 Cr  | 5625       | 5625       |
| 30-Sep-22 | CUST-Flat No.A-117 Mrs.Ambika Bahri                 | SAL/10047 | 522000.00 Cr  | 19575      | 19575      |
| 30-Sep-22 | CUST-Flat No.A-117 Mrs.Ambika Bahri                 | SAL/10048 | 835333.00 Cr  | 31324.9875 | 31324.9875 |
| 30-Sep-22 | CUST-Flat No-A-301 Mrs.Sharma Vaishali              | SAL/10049 | 526000.00 Cr  | 19725      | 19725      |
| 30-Sep-22 | CUST-Flat No-A-301 Mrs.Sharma Vaishali              | SAL/10050 | 150000.00 Cr  | 5625       | 5625       |

**GADT/CnG/ADT/GST/3482/2024-Gr 2-CGST-ADT CIR-1-ADT -II-HYDERABAD**

|           |                                                     |           |               |            |            |
|-----------|-----------------------------------------------------|-----------|---------------|------------|------------|
| 30-Sep-22 | CUST-Flat No-A-316 Mr.Chandan Dutta/Mrs.Amritha Dut | SAL/10051 | 939533.00 Cr  | 35232.4875 | 35232.4875 |
| 30-Sep-22 | CUST-Flat No-A-316 Mr.Chandan Dutta/Mrs.Amritha Dut | SAL/10052 | 150000.00 Cr  | 5625       | 5625       |
| 30-Sep-22 | CUST-Flat No-A-617 Mr.Neelagiri Mithun Chakravarthy | SAL/10053 | 150000.00 Cr  | 5625       | 5625       |
| 30-Sep-22 | CUST-Flat No-B-706 Mr.Suraj Panday                  | SAL/10054 | 835333.00 Cr  | 31324.9875 | 31324.9875 |
| 30-Sep-22 | CUST-Flat No-B-706 Mr.Suraj Panday                  | SAL/10055 | 267333.00 Cr  | 10024.9875 | 10024.9875 |
| 31-Oct-22 | CUST-Flat No.A-117 Mrs.Ambika Bahri                 | SAL/10056 | 1863333.00 Cr | 69874.9875 | 69874.9875 |
| 31-Oct-22 | CUST-Flat No-A-301 Mrs.Sharma Vaishali              | SAL/10057 | 516000.00 Cr  | 19350      | 19350      |
| 31-Oct-22 | CUST-Flat No-A-316 Mr.Chandan Dutta/Mrs.Amritha Dut | SAL/10058 | 949333.00 Cr  | 35599.9875 | 35599.9875 |
| 31-Oct-22 | CUST-Flat No-A-617 Mr.Neelagiri Mithun Chakravarthy | SAL/10059 | 1233265.00 Cr | 46247.4375 | 46247.4375 |
| 31-Oct-22 | CUST-Flat No.B-208 M/s.Modi Consultancy Services    | SAL/10060 | 486000.00 Cr  | 18225      | 18225      |
| 31-Oct-22 | CUST-Flat No-B-706 Mr.Suraj Panday                  | SAL/10061 | 822177.00 Cr  | 30831.6375 | 30831.6375 |
| 31-Oct-22 | CUST-Flat No.A-405 Mr.M.Veera Ram Murthy            | SAL/10062 | 782667.00 Cr  | 29350.0125 | 29350.0125 |
| 31-Oct-22 | CUST-Flat No-A-515 Mr.Venkata Ramana Murthy.V       | SAL/10063 | 133332.00 Cr  | 4999.95    | 4999.95    |
| 30-Nov-22 | CUST-Flat No-B-611 Mr.Sai Krishna Mohan             | SAL/10064 | 1069333.00 Cr | 40099.9875 | 40099.9875 |
| 30-Nov-22 | CUST-Flat No.A-117 Mrs.Ambika Bahri                 | SAL/10065 | 1375333.00 Cr | 51574.9875 | 51574.9875 |
| 30-Nov-22 | CUST-Flat No-A-301 Mrs.Sharma Vaishali              | SAL/10066 | 2066000.00 Cr | 77475      | 77475      |
| 30-Nov-22 | CUST-Flat No-A-316 Mr.Chandan Dutta/Mrs.Amritha Dut | SAL/10067 | 521333.00 Cr  | 19549.9875 | 19549.9875 |
| 30-Nov-22 | CUST-Flat No-A-617 Mr.Neelagiri Mithun Chakravarthy | SAL/10068 | 1863333.00 Cr | 69874.9875 | 69874.9875 |
| 30-Nov-22 | CUST-Flat No-B-706 Mr.Suraj Panday                  | SAL/10069 | 700000.00 Cr  | 26250      | 26250      |
| 30-Nov-22 | CUST-Flat No-B-506 Mr.Prasenjit Das/mrs.Himani Das  | SAL/10070 | 783333.00 Cr  | 29374.9875 | 29374.9875 |
| 30-Nov-22 | CUST-Flat No-A-602 Mrs.K Sharada/Mr.K.Sai Charan    | SAL/10071 | 783333.00 Cr  | 29374.9875 | 29374.9875 |
| 30-Nov-22 | CUST-Flat No-A-301 Mrs.Sharma Vaishali              | SAL/10072 | 802000.00 Cr  | 30075      | 30075      |
| 31-Dec-22 | CUST-Flat No.A-117 Mrs.Ambika Bahri                 | SAL/10073 | 534667.00 Cr  | 20050.0125 | 20050.0125 |
| 31-Dec-22 | CUST-Flat No.A-117 Mrs.Ambika Bahri                 | SAL/10074 | 1549333.00 Cr | 58099.9875 | 58099.9875 |
| 31-Dec-22 | CUST-Flat No-A-316 Mr.Chandan Dutta/Mrs.Amritha Dut | SAL/10075 | 2087333.00 Cr | 78274.9875 | 78274.9875 |
| 31-Dec-22 | CUST-Flat No-A-617 Mr.Neelagiri Mithun Chakravarthy | SAL/10076 | 1565333.00 Cr | 58699.9875 | 58699.9875 |
| 31-Dec-22 | CUST-Flat No-A-617 Mr.Neelagiri Mithun Chakravarthy | SAL/10077 | 1375333.00 Cr | 51574.9875 | 51574.9875 |
| 31-Dec-22 | CUST-Flat No-B-706 Mr.Suraj Panday                  | SAL/10078 | 133333.00 Cr  | 4999.9875  | 4999.9875  |
| 03-Jan-23 | CUST-Flat No-B-611 Mr.Sai Krishna Mohan             | SAL/10080 | 133333.00 Cr  | 4999.9875  | 4999.9875  |
| 27-Jan-23 | CUST-Flat No.B-513 Mrs.Tabitha Prem Kaza            | SAL/10081 | 150000.00 Cr  | 5625       | 5625       |
| 27-Jan-23 | CUST-Flat No.B-513 Mrs.Tabitha Prem Kaza            | SAL/10082 | 150000.00 Cr  | 5625       | 5625       |
| 27-Jan-23 | CUST-Flat No.B-406 Mr.Gangadhara Kiran Kumar        | SAL/10083 | 133333.00 Cr  | 4999.9875  | 4999.9875  |
| 27-Jan-23 | CUST-Flat No.B-406 Mr.Gangadhara Kiran Kumar        | SAL/10084 | 766000.00 Cr  | 28725      | 28725      |
| 31-Jan-23 | CUST-Flat No.A-214 M/s.Modi Consultancy Service     | SAL/10086 | 696000.00 Cr  | 26100      | 26100      |
| 31-Jan-23 | CUST-Flat No.A-402 Mr.Akula Harish                  | SAL/10087 | 669333.00 Cr  | 25099.9875 | 25099.9875 |
| 04-Feb-23 | CUST-Flat No-B-506 Mr.Prasenjit Das/mrs.Himani Das  | SAL/10089 | 879400.00 Cr  | 32977.5    | 32977.5    |
| 06-Feb-23 | CUST-Flat No-B-506 Mr.Prasenjit Das/mrs.Himani Das  | SAL/10090 | 825333.00 Cr  | 30949.9875 | 30949.9875 |
| 28-Feb-23 | CUST-Flat No-A-605.Mrs.Preeti Pratyush Veer         | SAL/10091 | 2196666.00 Cr | 82374.975  | 82374.975  |
| 28-Feb-23 | CUST-Flat No-B-608 Mr.Ramesh Bahudur Singh          | SAL/10092 | 133333.00 Cr  | 4999.9875  | 4999.9875  |
| 28-Feb-23 | CUST-Flat No-B-706 Mr.Suraj Panday                  | SAL/10093 | 133333.00 Cr  | 4999.9875  | 4999.9875  |
| 28-Feb-23 | CUST-Flat No.A-214 M/s.Modi Consultancy Service     | SAL/10094 | 133333.00 Cr  | 4999.9875  | 4999.9875  |

|           |                                                     |           |              |           |           |
|-----------|-----------------------------------------------------|-----------|--------------|-----------|-----------|
| 28-Feb-23 | CUST-Flat No.A-402 Mr.Akula Harish                  | SAL/10095 | 133333.00 Cr | 4999.9875 | 4999.9875 |
| 28-Feb-23 | CUST-Flat No.A-402 Mr.Akula Harish                  | SAL/10096 | 133333.00 Cr | 4999.9875 | 4999.9875 |
| 31-Mar-23 | CUST-Flat No-A-602 Mrs.K Sharada/Mr.K.Sai Charan    | SAL/10098 | 133333.00 Cr | 4999.9875 | 4999.9875 |
| 31-Mar-23 | CUST-Flat No-A-605.Mrs.Preeti Pratyush Veer         | SAL/10099 | 166666.00 Cr | 6249.975  | 6249.975  |
| 31-Mar-23 | CUST-Flat No-B-109 Dr.Alluri Suma                   | SAL/10100 | 133333.00 Cr | 4999.9875 | 4999.9875 |
| 31-Mar-23 | CUST-Flat No-B-110 Mrs.K Baby Lakshmi               | SAL/10101 | 133333.00 Cr | 4999.9875 | 4999.9875 |
| 31-Mar-23 | CUST-Flat No.B-112 Mr.Piyush Kumar                  | SAL/10102 | 66667.00 Cr  | 2500.0125 | 2500.0125 |
| 31-Mar-23 | CUST-Flat No-B-307 Mr.Dennis Antony/ Mrs.Jennifer D | SAL/10103 | 133333.00 Cr | 4999.9875 | 4999.9875 |
| 31-Mar-23 | CUST-Flat No-B-310 Mr.Krishna Chandra Biswas/Mr.Kos | SAL/10104 | 66667.00 Cr  | 2500.0125 | 2500.0125 |
| 31-Mar-23 | CUST-Flat No.B-313 Mrs.Divya Uday                   | SAL/10105 | 133333.00 Cr | 4999.9875 | 4999.9875 |
| 31-Mar-23 | CUST-Flat No-B-408 Mr.Vikash Sahu/ Mrs.Meena Sahu   | SAL/10106 | 133333.00 Cr | 4999.9875 | 4999.9875 |
| 31-Mar-23 | CUST-Flat No-B-409 Mrs.Suman R Mulani/mr.Ratan N Mu | SAL/10107 | 133333.00 Cr | 4999.9875 | 4999.9875 |
| 31-Mar-23 | CUST-Flat No.B-411 Mrs.T Saraswathi                 | SAL/10108 | 5670.00 Cr   | 510.3     | 45.927    |
| 31-Mar-23 | CUST-Flat No-B-509 Mrs.Ratan N Mulani/mrs.Suman R M | SAL/10109 | 45815.00 Cr  | 6414.1    | 6414.1    |
| 31-Mar-23 | CUST-Flat No-B-608 Mr.Ramesh Bahudur Singh          | SAL/10110 | 6470.00 Cr   | 582.3     | 582.3     |
| 31-Mar-23 | CUST-Flat No.B-712 Mrs.Vibha Anand Mehta            | SAL/10111 | 17948.00 Cr  | 2512.72   | 351.7808  |
| 31-Mar-23 | CUST-Flat No-B-113 Mrs.T Geeta Rani                 | SAL/10112 | 208509.00 Cr | 18765.81  | 18765.81  |
|           |                                                     | Total     | 75255331     | 2840194   | 2837569   |

As seen from the above table the total taxable value is Rs.7,52,55,331/- on which the GST is payable of Rs.28,40,194/-CGST and Rs.28,40,194/-SGST, where as the in GSTR3B the taxable turnover and the GST payable is declared as Rs. 74444431/-, and CGST of Rs.28,10,683/-+SGST Rs.28,10,683/-, respectively. Therefore, the differential GST payable is worked out to be Rs.59022/-(29,511/-CGST+29,511/-SGST) along with applicable interest and penalty under Section 74 and Section 50 of CGST Act, 2017.

**Para(3): Non-payment of GST under RCM on the legal charges/advocate fees.**

On verification of the books of accounts of the taxpayer it is found that the taxpayer had not paid GST on the expenditure accrued towards legal charges/advocate fees

|                                                |        |
|------------------------------------------------|--------|
| (Schedule-K&NOTES TO BAL SHEET NO.19 ) 2020-21 | Amount |
| Advocate fees                                  | 68600  |
| legal fees                                     | 10000  |

Therefore, the taxpayer is liable to pay the GST of Rs.14,148/- (7074/-CGST+7074/-SGST) worked out on the taxable value of Rs.78,600/- during

2020-21 along with applicable interest and penalty under Section 74 and Section 50 of CGST Act, 2017.

**Para(4):** Non-payment of GST under RCM on the Security Charges.

On reconciliation of the OE-Security services ledger accounts with the GSTR3B returns, it is observed that the taxpayer had not paid GST on certain differential taxable turnover as detailed hereunder;

| Period  | OE-Security Services ledger value | RCM value declared in GSTR3B | Differential turnover | GST payable @ 18% |
|---------|-----------------------------------|------------------------------|-----------------------|-------------------|
| 2019-20 | 329693                            | 279401                       | 50292                 | 9053              |
| 2020-21 | 516325                            | 515875                       | 450                   | 81                |
| Total   |                                   |                              | 50742                 | 9134              |

As seen from the above table the taxpayer is required to pay the GST of Rs. 9134/- (4567/-CGST+ 4567/-SGST) along with applicable interest and penalty under Section 74 and Section 50 of CGST Act, 2017.

**Para(5):** Non-payment of GST on the contractual services provided during 2019-20 and 2020-21:

On verification of the Annual Tax statement U/s 203AA of Income Tax of the tax payer it is found that the tax payer had provided certain contractual services and income accrued under Section 194C of Income Tax Act,1961, the details of the same are mentioned hereunder;

| Period  | Name of the party                                   | contractual income U/s 194C | GST payable @ 18% |
|---------|-----------------------------------------------------|-----------------------------|-------------------|
| 2019-20 | M/s Modi Realty Mallapur LLP                        | 46700                       | 8406              |
| 2020-21 | M/s Modi Properties Private Ltd.Realty Mallapur LLP | 69999                       | 12600             |
| Total   |                                                     |                             | 21006             |

As seen from the above table the taxpayer is required to pay the GST of Rs.21,006/-(10,503/-CGST+10,503/-SGST) along with applicable interest and penalty under Section 74 and Section 50 of CGST Act, 2017.

**Para(6):** Non-payment of GST on the construction services provided to land owner share of flats;

As per Notification No. 4/2018-Central Tax (Rate) dated 25.01.2018 *inter-alia* notifies the liability to pay tax by the following classes of registered persons, namely: -

*(a) registered persons who supply development rights to a developer, builder, construction company or any other registered person against consideration, wholly or partly, in the form of construction service of complex, building or civil structure; and*

*(b) registered persons who supply construction service of complex, building or civil structure to supplier of development rights against consideration, wholly or partly, in the form of transfer of development rights,*

*as the registered persons in whose case **the liability to pay central tax on supply of the said services**, on the consideration received in the form of construction service referred to in clause (a) above and in the form of development rights referred to in clause (b) above, shall arise at the time when the said developer, builder, construction company or any other registered person, **as the case may be, transfers possession or the right in the constructed complex, building or civil structure, to the person supplying the development rights by entering into a conveyance deed or similar instrument (for example allotment letter).***

Taxpayer(Developer) had provided the construction of 43 residential flats to the land owners against the development rights of their land admeasuring 2.00 acres. The taxpayer had informed during audit that they had not issued any specific allotment/possession letters to the landowners as on date. However, it is seen that the landowners had already sold out many constructed flats falling under their share in fully constructed form. Further, the demarcation of the shares of flats falling under the respective shares of

Developer and landowners is done in the JDA and its rectification agreements in 2019 only and there are no any supplementary agreements. In this regard the following facts are observed to decide the time of supply of the construction services provided by developer to land owner;

- (i) As per para 40 of JDA the developer undertakes to complete the construction and deliver the flats to landowner within 30 months from the date of receipt of sanction/permission for construction from appropriate authorities. [ In more details Block-B within 18 months from building permission date(plus 6 months grace period) and Block A with in 12 months of completion date of Block-B ], failing which the developer shall pay a penalty of Rs.8/-sft every month of delay.*
- (ii) The taxpayer had obtained the Building permission from GHMC in file No.1/C27/22157/2018 vide permit No.1/C27/14075/2019 dated 21-09-2019.*
- (iii) The first sale by the developer to the independent buyer is in Block-B flat No.110 vide sale deed No.820/2022, Dated 31-01-2022, i.e. after the under taken time of 24 months (18months + 6months of grace period) from building permission date of 21-09-2019.*
- (iv) The developer had sold the ibid first flat to the independent buyer after completion the flat in all aspects which is undertaken and confirmed by the buyer of the flat vide para 7.1 of page 6 of 16 of Document No.820/2022 registered with Sub-registrar of stamp and registration, Malkajgiri, Telangana Government.*
- (v) The land owner had made first sale through gift deed in favour of their family members for flat B-407 vide sale deed No.274/2022, dated 17-01-2022*
- (vi) Similarly, the Land owner had also made sales of substantial number of flats falling with in their share; among them the first flat sale to the independent buyer is in Block-B flat No.613 sold vide registered sale deed No.4945/2023, dated 06-07-2023.*
- (vii) It is not seen in their books of accounts that the developer had paid*

*penalty to the landowner towards delay in the completion of the building as stipulated in JDA.*

Therefore, it is abundantly evident from the above that the developer had completed the construction of landowner share and delivered to them without which, the landowner could not have sold out their flats. Therefore, the time of supply shall be taken of the date of the first transfer sale/gift deed done by the land owners and the valuation shall be the value of the sale done to the independent buyer, therefore the time of supply shall be the date of gift deed sale vide registered document No.274/2022, dated 17-01-2022 and the valuation shall be as per the independent sale nearer to JDA done vide registered sale deed No.820/2022 for flat B-110, i.e. Rs.6305/- per sft as arrived at Para(1) above. Accordingly the GST payable by the developer towards the construction services provided to the landowner is worked as under;

(Amount in Rupees)

|                                                                                  |           |
|----------------------------------------------------------------------------------|-----------|
| Landonwer share carpet area                                                      | 54306     |
| value of sft                                                                     | 6305      |
| total value                                                                      | 342399330 |
| deemed land value i.e. 1/3 of above value in terms of para 2 of Notf.11/2017-CT® | 114133110 |
| Taxable value                                                                    | 228266220 |
| GST payable @ 3.75%(CGST)                                                        | 8559984   |

As seen from the above table the taxpayer is required to pay the total GST of Rs.17119968/- (CGST-Rs.85,59,984/- + SGST Rs.85,59,984/-) along with applicable interest and penalty under Section 74 and Section 50 of CGST Act, 2017.

**Para -(7) :- Non payment of Late fee for delayed filing of GSTR-1:**

On scrutiny of the Monthly returns for the Audit period, it was observed that the taxpayer have belatedly filed some of the GSTR-1 returns, but failed to pay the Late Fees. As per Section 37 of CGST Act, 2017, the registered person shall furnish the details of outward supplies effected during a tax period through GSTR-1 electronically on or before 10th day of the month succeeding the said tax period or the extended time limit. Any registered person who fails to furnish the details required under Section 37

of the Act within the due date shall pay a late fee under Section 47(1) of the Act read with Notification No.4/2018-CT dated 23.01.2018 as amended. The details are mentioned below:

(amount in Rs.)

| <b>TAX PERIOD</b> | <b>DATE OF FILING GSTR-1</b> | <b>DUE DATE</b> | <b>NO.OF DAYS DELAY</b> | <b>LATE FEE TO BE PAID (in Rs)</b> |             |
|-------------------|------------------------------|-----------------|-------------------------|------------------------------------|-------------|
|                   |                              |                 |                         | <b>CGST</b>                        | <b>SGST</b> |
| Jul-20            | 20-08-2020                   | 11-08-2020      | 9                       | 225                                | 225         |
| Aug-20            | 15-09-2020                   | 11-09-2020      | 4                       | 100                                | 100         |
| Sep-20            | 10-11-2020                   | 11-10-2020      | 30                      | 750                                | 750         |
| Oct-20            | 19-11-2020                   | 11-11-2020      | 8                       | 200                                | 200         |
| Dec-20            | 20-01-2021                   | 11-01-2021      | 9                       | 225                                | 225         |
| Mar-21            | 20-05-2021                   | 11-04-2021      | 39                      | 975                                | 975         |
| Apr-21            | 07-07-2021                   | 26-05-2021      | 42                      | 1050                               | 1050        |
| May-21            | 07-07-2021                   | 26-06-2021      | 11                      | 275                                | 275         |
| Jun-21            | 26-07-2021                   | 11-07-2021      | 15                      | 375                                | 375         |
| Jul-21            | 21-08-2021                   | 11-08-2021      | 10                      | 250                                | 250         |
| Aug-21            | 21-09-2021                   | 11-09-2021      | 10                      | 250                                | 250         |
| Sep-21            | 20-10-2021                   | 11-10-2021      | 9                       | 225                                | 225         |
| Oct-21            | 18-11-2021                   | 11-11-2021      | 7                       | 175                                | 175         |
| Nov-21            | 14-12-2021                   | 11-12-2021      | 3                       | 75                                 | 75          |
| Jan-22            | 15-02-2022                   | 11-02-2022      | 4                       | 100                                | 100         |
| Feb-22            | 14-03-2022                   | 11-03-2022      | 3                       | 75                                 | 75          |
| Mar-22            | 21-05-2022                   | 11-04-2022      | 40                      | 1000                               | 1000        |
| Apr-22            | 04-06-2022                   | 11-05-2022      | 24                      | 600                                | 600         |
| May-22            | 20-06-2022                   | 11-06-2022      | 9                       | 225                                | 225         |
| Jul-22            | 27-08-2022                   | 11-08-2022      | 16                      | 400                                | 400         |
|                   |                              |                 |                         | 7550                               | 7550        |

The late fee payable works out to Rs. 15100 /- (CGST-Rs. 7550/-; SGST-Rs. 7550 /-).

**Para (8): Non payment of late fee and interest for delayed filing of GSTR-3B Returns:**

On scrutiny of the Monthly returns for the Audit period, it was observed that the tax payer have belatedly filed some of the GSTR-3B returns, but failed to pay the Late Fees. As per Section 37 of CGST Act, 2017, the registered person shall file the monthly GSTR-3B electronically on or before 20th day of the month succeeding the said tax period or the extended time limit. Any registered person who fails to furnish the details required under Section 37 of the Act within the due date shall pay a late fee under Section 47(1) of the Act read with Notification No.4/2018-CT dated 23.01.2018 as amended. It was also observed that proper interest was not paid in terms of provisions laid down under sub-section (1) of Section 50 of the CGST Act, 2017 read with Rule 88B of the CGST Rules, 2017, where the tax portions were paid in cash, i.e., by debiting the Electronic Cash Ledger, resulting in short-payment of interest. The details are mentioned below:

**Table 1: (LATE FEE)**

(amount in Rs.)

| TAX PERIOD | DATE OF FILING GSTR-3B | DUE DATE   | NO.OF DAYS DELAY | LATE FEE TO BE PAID |      | LATE FEE PAID IN CASH |      | NET LATE FEE PAYABLE |      |
|------------|------------------------|------------|------------------|---------------------|------|-----------------------|------|----------------------|------|
|            |                        |            |                  | CGST                | SGST | CGST                  | SGST | CGST                 | SGST |
| Apr-19     |                        | 20-05-2019 | 0                | 0                   | 0    | 0                     | 0    | 0                    | 0    |
| May-19     |                        | 20-06-2019 | 0                | 0                   | 0    | 0                     | 0    | 0                    | 0    |
| Jun-19     |                        | 20-07-2019 | 0                | 0                   | 0    | 0                     | 0    | 0                    | 0    |
| Jul-19     |                        | 22-08-2019 | 0                | 0                   | 0    | 0                     | 0    | 0                    | 0    |
| Aug-19     | 18-09-2019             | 20-09-2019 | 0                | 0                   | 0    | 0                     | 0    | 0                    | 0    |
| Sep-19     | 20-10-2019             | 20-10-2019 | 0                | 0                   | 0    | 0                     | 0    | 0                    | 0    |
| Oct-19     | 20-11-2019             | 20-11-2019 | 0                | 0                   | 0    | 0                     | 0    | 0                    | 0    |
| Nov-19     | 19-12-2019             | 23-12-2019 | 0                | 0                   | 0    | 0                     | 0    | 0                    | 0    |
| Dec-19     | 21-01-2020             | 20-01-2020 | 1                | 25                  | 25   | 0                     | 0    | 25                   | 25   |
| Jan-20     | 20-02-2020             | 20-02-2020 | 0                | 0                   | 0    | 25                    | 25   | -25                  | -25  |
| Feb-20     | 20-03-2020             | 20-03-2020 | 0                | 0                   | 0    | 0                     | 0    | 0                    | 0    |
| Mar-20     | 07-05-2020             | 20-04-2020 | 17               | 425                 | 425  | 0                     | 0    | 425                  | 425  |
| Apr-20     | 23-06-2020             | 20-05-2020 | 34               | 340                 | 340  | 0                     | 0    | 340                  | 340  |
| May-20     | 27-06-2020             | 27-06-2020 | 0                | 0                   | 0    | 0                     | 0    | 0                    | 0    |

**GADT/CnG/ADT/GST/3482/2024-Gr 2-CGST-ADT CIR-1-ADT -II-HYDERABAD**

|        |            |            |    |     |     |     |     |      |      |
|--------|------------|------------|----|-----|-----|-----|-----|------|------|
| Jun-20 | 05-08-2020 | 20-07-2020 | 16 | 400 | 400 | 0   | 0   | 400  | 400  |
| Jul-20 | 20-08-2020 | 20-08-2020 | 0  | 0   | 0   | 0   | 0   | 0    | 0    |
| Aug-20 | 15-09-2020 | 20-09-2020 | 0  | 0   | 0   | 0   | 0   | 0    | 0    |
| Sep-20 | 10-11-2020 | 20-10-2020 | 21 | 210 | 210 | 0   | 0   | 210  | 210  |
| Oct-20 | 23-11-2020 | 20-11-2020 | 3  | 75  | 75  | 475 | 475 | -400 | -400 |
| Nov-20 | 18-12-2020 | 20-12-2020 | 0  | 0   | 0   | 25  | 25  | -25  | -25  |
| Dec-20 | 20-01-2021 | 20-01-2021 | 0  | 0   | 0   | 0   | 0   | 0    | 0    |
| Jan-21 |            | 20-02-2021 | 0  | 0   | 0   | 0   | 0   | 0    | 0    |
| Feb-21 |            | 20-03-2021 | 0  | 0   | 0   | 0   | 0   | 0    | 0    |
| Mar-21 |            | 20-04-2021 | 0  | 0   | 0   | 0   | 0   | 0    | 0    |
| Apr-21 | 07-07-2021 | 20-05-2021 | 48 | 480 | 480 | 0   | 0   | 480  | 480  |
| May-21 | 07-07-2021 | 20-06-2021 | 17 | 170 | 170 | 75  | 75  | 95   | 95   |
| Jun-21 | 26-07-2021 | 20-07-2021 | 6  | 150 | 150 | 0   | 0   | 150  | 150  |
| Jul-21 | 23-08-2021 | 20-08-2021 | 3  | 75  | 75  | 150 | 150 | -75  | -75  |
| Aug-21 | 22-09-2021 | 20-09-2021 | 2  | 50  | 50  | 75  | 75  | -25  | -25  |
| Sep-21 | 21-10-2021 | 20-10-2021 | 1  | 25  | 25  | 50  | 50  | -25  | -25  |
| Oct-21 | 19-11-2021 | 20-11-2021 | 0  | 0   | 0   | 25  | 25  | -25  | -25  |
| Nov-21 | 15-12-2021 | 20-12-2021 | 0  | 0   | 0   | 0   | 0   | 0    | 0    |
| Dec-21 | 20-01-2022 | 20-01-2022 | 0  | 0   | 0   | 0   | 0   | 0    | 0    |
| Jan-22 | 26-02-2022 | 20-02-2022 | 6  | 150 | 150 | 0   | 0   | 150  | 150  |
| Feb-22 | 24-03-2022 | 20-03-2022 | 4  | 100 | 100 | 150 | 150 | -50  | -50  |
| Mar-22 | 27-05-2022 | 20-04-2022 | 37 | 925 | 925 | 100 | 100 | 825  | 825  |
| Apr-22 | 16-06-2022 | 24-05-2022 | 23 | 575 | 575 | 925 | 925 | -350 | -350 |
| May-22 | 22-06-2022 | 20-06-2022 | 2  | 50  | 50  | 575 | 575 | -525 | -525 |
| Jun-22 | 20-07-2022 | 20-07-2022 | 0  | 0   | 0   | 50  | 50  | -50  | -50  |
| Jul-22 | 30-08-2022 | 20-08-2022 | 10 | 250 | 250 | 0   | 0   | 250  | 250  |
| Aug-22 | 20-09-2022 | 20-09-2022 | 0  | 0   | 0   | 250 | 250 | -250 | -250 |
| Sep-22 | 20-10-2022 | 21-10-2022 | 0  | 0   | 0   | 0   | 0   | 0    | 0    |
| Oct-22 | 19-11-2022 | 20-11-2022 | 0  | 0   | 0   | 0   | 0   | 0    | 0    |
| Nov-22 | 20-12-2022 | 20-12-2022 | 0  | 0   | 0   | 0   | 0   | 0    | 0    |
| Dec-22 | 20-01-2023 | 20-01-2023 | 0  | 0   | 0   | 0   | 0   | 0    | 0    |

|        |            |            |     |      |      |      |      |      |      |
|--------|------------|------------|-----|------|------|------|------|------|------|
| Jan-23 | 20-02-2023 | 20-02-2023 | 0   | 0    | 0    | 0    | 0    | 0    | 0    |
| Feb-23 | 20-03-2023 | 20-03-2023 | 0   | 0    | 0    | 0    | 0    | 0    | 0    |
| Mar-23 | 20-04-2023 | 20-04-2023 | 0   | 0    | 0    | 0    | 0    | 0    | 0    |
|        |            |            | 251 | 4475 | 4475 | 2950 | 2950 | 1525 | 1525 |

Therefore, the tax payer are required to pay the Late Fees of Rs. 3050/- (CGST-Rs. 1525/-; SGST-Rs. 1525 /-).

**Table 2: (INTEREST)**

(amount in Rs.)

| TAX PERIOD | DATE OF FILING GST R-3B | DUE DATE   | NO.O F DAYS DELAY | CASH PAYMENT |        |        | TOTAL CASH PAYMENT | INTEREST TO BE PAID |      |      | INTEREST ALREADY PAID |      |      | NET INT PAYABLE |         |         |
|------------|-------------------------|------------|-------------------|--------------|--------|--------|--------------------|---------------------|------|------|-----------------------|------|------|-----------------|---------|---------|
|            |                         |            |                   | IGST         | CGST   | SGST   |                    | IGST                | CGST | SGST | IGST                  | CGST | SGST | IGST            | CGST    | SGST    |
| Dec-19     | 21-01-2020              | 20-01-2020 | 1                 | 0            | 123125 | 123125 | 246250             | 0                   | 61   | 61   | 0                     | 0    | 0    | 0               | 60.72   | 60.72   |
| Jan-20     | 20-02-2020              | 20-02-2020 | 0                 | 0            | 5000   | 5000   | 10000              | 0                   | 0    | 0    | 0                     | 0    | 0    | 0               | 0       | 0       |
| Feb-20     | 20-03-2020              | 20-03-2020 | 0                 | 0            | 54250  | 54250  | 108500             | 0                   | 0    | 0    | 0                     | 0    | 0    | 0               | 0       | 0       |
| Mar-20     | 07-05-2020              | 20-04-2020 | 17                | 0            | 279600 | 279600 | 559200             | 0                   | 2344 | 2344 | 0                     | 0    | 0    | 0               | 2344.04 | 2344.04 |
| Apr-20     | 23-06-2020              | 20-05-2020 | 34                | 0            | 0      | 0      | 0                  | 0                   | 0    | 0    | 0                     | 33   | 33   | 0               | -33     | -33     |
| May-20     | 27-06-2020              | 27-06-2020 | 0                 | 0            | 0      | 0      | 0                  | 0                   | 0    | 0    | 0                     | 0    | 0    | 0               | 0       | 0       |
| Jun-20     | 05-08-2020              | 20-07-2020 | 16                | 0            | 33750  | 33750  | 67500              | 0                   | 266  | 266  | 0                     | 0    | 0    | 0               | 266.3   | 266.3   |
| Oct-20     | 23-11-2020              | 20-11-2020 | 3                 | 0            | 11250  | 11250  | 22500              | 0                   | 17   | 17   | 0                     | 0    | 0    | 0               | 16.64   | 16.64   |
| Jun-21     | 26-07-2021              | 20-07-2021 | 6                 | 0            | 381887 | 381887 | 763774             | 0                   | 1130 | 1130 | 0                     | 0    | 0    | 0               | 1129.97 | 1129.97 |
| Jul-21     | 23-08-2021              | 20-08-2021 | 3                 | 0            | 124124 | 124124 | 248248             | 0                   | 184  | 184  | 0                     | 0    | 0    | 0               | 183.64  | 183.64  |
| Aug-21     | 22-09-2021              | 20-09-2021 | 2                 | 0            | 167456 | 167456 | 334912             | 0                   | 165  | 165  | 0                     | 0    | 0    | 0               | 165.16  | 165.16  |

|        |            |            |     |   |         |         |          |   |          |          |   |      |      |   |         |         |
|--------|------------|------------|-----|---|---------|---------|----------|---|----------|----------|---|------|------|---|---------|---------|
|        |            | 1          |     |   |         |         |          |   |          |          |   |      |      |   |         |         |
| Sep-21 | 21-10-2021 | 20-10-2021 | 1   | 0 | 96719   | 96719   | 193438   | 0 | 48       | 48       | 0 | 0    | 0    | 0 | 47.7    | 47.7    |
| Oct-21 | 19-11-2021 | 20-11-2021 | 0   | 0 | 268994  | 268994  | 537988   | 0 | 0        | 0        | 0 | 0    | 0    | 0 | 0       | 0       |
| Nov-21 | 15-12-2021 | 20-12-2021 | 0   | 0 | 258002  | 258002  | 516004   | 0 | 0        | 0        | 0 | 0    | 0    | 0 | 0       | 0       |
| Dec-21 | 20-01-2022 | 20-01-2022 | 0   | 0 | 419054  | 419054  | 838108   | 0 | 0        | 0        | 0 | 0    | 0    | 0 | 0       | 0       |
| Jan-22 | 26-02-2022 | 20-02-2022 | 6   | 0 | 200763  | 200763  | 401526   | 0 | 594      | 594      | 0 | 0    | 0    | 0 | 594.04  | 594.04  |
| Feb-22 | 24-03-2022 | 20-03-2022 | 4   | 0 | 835576  | 835576  | 1671152  | 0 | 1648     | 1648     | 0 | 609  | 609  | 0 | 1039.26 | 1039.26 |
| Mar-22 | 27-05-2022 | 20-04-2022 | 37  | 0 | 204085  | 204085  | 408170   | 0 | 3724     | 3724     | 0 | 1658 | 1658 | 0 | 2065.85 | 2065.85 |
| Apr-22 | 16-06-2022 | 24-05-2022 | 23  | 0 | 116850  | 116850  | 233700   | 0 | 1325     | 1325     | 0 | 3905 | 3905 | 0 | 2579.63 | 2579.63 |
| May-22 | 22-06-2022 | 20-06-2022 | 2   | 0 | 362286  | 362286  | 724572   | 0 | 357      | 357      | 0 | 1325 | 1325 | 0 | 967.68  | 967.68  |
| Jun-22 | 20-07-2022 | 20-07-2022 | 0   | 0 | 484237  | 484237  | 968474   | 0 | 0        | 0        | 0 | 367  | 367  | 0 | -367    | -367    |
| Jul-22 | 30-08-2022 | 20-08-2022 | 10  | 0 | 295828  | 295828  | 591656   | 0 | 1459     | 1459     | 0 | 0    | 0    | 0 | 1458.88 | 1458.88 |
| Aug-22 | 20-09-2022 | 20-09-2022 | 0   | 0 | 142874  | 142874  | 285748   | 0 | 0        | 0        | 0 | 1459 | 1459 | 0 | -1459   | -1459   |
|        |            |            | 251 | 0 | 6539418 | 6539418 | 13078836 | 0 | 13321.88 | 13321.89 | 0 | 9356 | 9356 | 0 | 3965.89 | 3965.89 |

The interest payable on the cash part of the GST in terms of Section 50 works out to Rs. 7932/- (CGST Rs. 3966, SGST Rs. 3966/-).

**Para (9): Non payment of GST under RCM for purchases from unregistered suppliers:**

On verification of balance sheet for the FY 2020-21, under opening stock(1-4-20), the taxpayer has made purchases from below mentioned suppliers.

1. Construction material from unreg dealers: Rs. 1,36,962/-
2. Labour services unregistered: Rs. 17,11,656/-

In terms of Notfn 03/2019 dt.29.03.2019, the taxpayer is required to purchase 80% from registered persons. The promoter shall maintain **project wise account of inward supplies from registered and unregistered supplier** and **calculate tax payments on the shortfall at the end of the financial year** and shall submit the same in the prescribed form electronically on the common portal by end of the quarter following the financial year. The **tax liability on the shortfall** of inward supplies from unregistered person so determined **shall be added to** his output tax liability in the month not later than the **month of June following the end of the financial year**.

As the taxpayer has not submitted any such information, the tax payer is liable to pay 18% GST on Rs. 18,48,618, which amounts to tax Rs. 332751/-(CGST + SGST) along with interest and penalty under Section 50 and section 73 of CGST Act, 2017. The relevant part of the balance sheet is pasted hereunder for the sake of clarity;

|                                             |               |  |               |
|---------------------------------------------|---------------|--|---------------|
| Opening Stock (1-4-20)                      |               |  | 26,899,654.66 |
| Add: Construction Expenses during the year: |               |  |               |
| Construction Material-Registered Dealers    | 8,345,124.77  |  |               |
| Construction Materials-Composition Bills    | 282,592.00    |  |               |
| Construction Materials-Unregistered Dealers | 136,962.00    |  |               |
| Department Work                             | 412,333.00    |  |               |
| Equipment Usage Charges                     | 384,766.00    |  |               |
| Job Work Charges                            | 571,484.00    |  |               |
| Labour Services Registered                  | 19,566,294.60 |  |               |
| Labour Services Unregistered                | 1,711,656.00  |  |               |
| Other Expenses                              | 11,237,576.24 |  |               |
|                                             | 42,648,788.61 |  |               |
| Less: Extra Spects                          | 14,640.00     |  | 42,634,148.61 |
|                                             |               |  | 69,533,803.27 |

Yours Sincerely,

(B. RAMKISHAN)  
SUPERINTENDENT  
GROUP-13, CIRCLE-I