



GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT
ATTACHMENT TO DRC-01

(Under Section 73 of the TGST & CGST Act, 2017)

Ref. No: 36AAHFB7046A1ZT/Cancelled TP/2024-2025 Date. 27-06-2024

To
B&C ESTATES5,
2nd floor , 5-4-187/3 and 4 , soham mansion ,
Mg road , secunderabad , Rangareddy ,
Telangana , 500003.

Sub: TGST ACT, 2017 - M/s. B&C ESTATES5, GSTIN:
36AAHFB7046A1ZT - Tax payer cancelled GST registration - With
ITC in Credit Ledger – As Per Section 29 (5), the tax payer have
to Reverse the Unutilized Credit - Scrutiny of GST Returns -
Noticed Certain Discrepancies in GST Returns for the period
2022-2023 - Show-Cause Notice issued under Sec. 73 – Reg.

M/s. B&C ESTATES5, Hyderabad are registered taxpayers under
TGST Act and CGST Act 2017 having GSTIN. 36AAHFB7046A1ZT and
assesses in the **jurisdiction of the STATE** on the rolls of Asst.
Commissioner (ST), Begumpet-2 Circle, Begumpet Division.

It is observed that:

1. The Registration of the taxpayer cancelled W.E.F. **21-08-2023**.
2. As per Section 45 of CGST/SGST Act, 2017, every registered person who is required to furnish a return under sub-section (1) of section 39 and whose registration has been cancelled shall furnish a final return within three months of the date of cancellation or date of order of cancellation, whichever is later, in such form and manner as may be prescribed.
3. As per rule 81 of CGST/SGST rules 2017 *“Every registered person required to furnish a final return under section 45, shall furnish such return electronically in FORM GSTR-10 through the common portal either directly or through a Facilitation center notified by the Commissioner.”*

4. Further As per section 29 (5) of CGST/SGST Act 2017, *“Every registered person whose registration is cancelled shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock or capital goods or plant and machinery on the day immediately preceding the date of such cancellation or the output tax payable on such goods, whichever is higher, calculated in such manner as may be prescribed:*

Provided that in case of capital goods or plant and machinery, the taxable person shall pay an amount equal to the input tax credit taken on the said capital goods or plant and machinery, reduced by such percentage points as may be prescribed or the tax on the transaction value of such capital goods or plant and machinery under section 15, whichever is higher”.

5. As per section 45 read with rule 81 the Tax payer had to file final Return i.e, GSTR-10 on or before **21-11-2023**. But the Taxpayer failed to file the same as on today.
6. Further it is observed that as per the credit ledger the unutilized IGST ITC is of Rs. 38121.
7. As the taxpayer not complied with the provisions of GST Act it is decided to propose the levy of IGST Tax Rs. 38121.

M/s. B&C ESTATES5, Hyderabad is here by advice to pay the amount of tax as ascertained above along with the amount of applicable interest in full by 05.07.2024. In case you wish to file any submissions against the above proposed tax amount, the same may be furnished by 05.07.2024.

Sd/-

Asst., Commissioner (ST),
Begumpet - 2 Circle, Begumpet Division,
Hyderabad.

FORM GST DRC - 01
[See rule 100(2) & 142(1)(a)]

Reference No. - ZD360624117554D

Date - 27-06-2024

To

GSTIN/ID: 36AAHFB7046A1ZT
Name: B & C ESTATES
Address : 5-4-187/3 and 4, 2nd floor, soham mansion, mg road, secunderabad, Rangareddy, Telangana, 500003

Tax Period : APR 2022 - MAR 2023

Act/ Rules Provisions - 73

Section / sub-section under which SCN is being issued - 73

Summary of Show Cause Notice

(a) Brief Fact of the Case : As per Annexure enclosed

(b) Grounds : 73

(c) Tax and other dues :

Sr. No.	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2022	MAR 2023	IGST	Telangana	38,121.00	0.00	0.00	0.00	0.00	38,121.00
Total							38,121.00	0.00	0.00	0.00	0.00	38,121.00

Show Cause Notice is attached.

Supporting documents attached by officer:

B&C ESTATES5.pdf : drc01

Details of personal hearing and due date to file reply:

Sr. No.	Description	Particulars
1	Date by which reply has to be submitted	05-07-2024
2	Date of personal hearing	NA
3	Time of personal hearing	NA
4	Venue where personal hearing will be held	NA

Signature

Name: Sivarami Reddy Parvatham
Designation: Assistant Commissioner
Jurisdiction: BEGUMPET
2:Begumpet,Telangana