

GOVERNMENT OF TELANGANA
STATE TAXES DEPARTMENT
Attachment to Show Cause Notice in Form DRC-01

DIN:	GST/36AABCM4761E1ZM/21-22,dt:01.07.2025
Officer details	
Designation of the Assessing officer	Asst. Commissioner (ST),
Unit	Ramgopalpet-Ranigunj-1 Circle.
Division	Begumpet
Details of the Taxpayer Name	MODI PROPERTIES PRIVATE LIMITED
GSTIN	36AABCM4761E1ZM
Financial Year	2021-22

Ref: 1.Authorization issued vide no. RR01/AC(ST)/Audit-N/59/36AABCM4761E1ZM/24-25 Dt: 06-11-2024 by Joint Commissioner(ST), Begumpet Division.

M/s. MODI PROPERTIES PRIVATE LIMITED, is a Registered Tax Payer on the Rolls of Assistant Commissioner (ST), Ramgopalpet-Ranigunj-1 Circle, Begumpet Division bearing GSTTN: 36AABCM4761E1ZM.

As Per the Registration Details Obtained from the GSTN Portal, They are Traders in 00440410 WORKS CONTRACT SERVICES, 00440104 REAL ESTATE AGENTS, 00440334 CONSTRUCTION OF RES. COMPLEX, 00440406 RENTING OF IMMOVABLE PROPERTY SERVICES. They have office at 2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION, M.G ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

Discrepancies Identified:

On verification of GSTR-09 filed by them for the FY 2021-22, it is noticed that the dealer has short paid tax as per box no 9.

1. Short payment of tax as per GSTR-9 in box No.9:

Description	Tax payable	Paid Through Cash	Paid through ITC			Total Paid	Difference Payable
			IGST	CGST	SGST		
Central Tax	9519248	9189169	358	260221	0	9449748	69500
State Tax	9519248	9189169	0	0	259863	9449032	69500

Which has resulted in short payment of tax under **CGST Rs.69,500-00** and **SGST Rs.69,500-00**

2. Nonpayment of Tax on sale of cars Rs 1297000-00 taxed @ 28%:

Description	Taxable Value	CGST	SGST
sale of cars	1297000	181580	181580

3. As observed from the balance sheet it is noticed that the dealer has charged interest from the customers of Rs. 527119/- which is liable for tax under GST. In the absence of details, the above amount is proposed to be taxed @18%

Description	Taxable Value	CGST	SGST
Interest from the customer's	527119-00	47440.71	47440.71

4. As seen from the Profit & Loss account, the dealer has received Miscellaneous income of Rs. 39118-00 which is taxable under GST @18%.

Description	Taxable Value	CGST	SGST
Miscellaneous income	39118-00	3520.62	3520.62

5. The following items are to be taxed at the other expenditure; The dealer has failed to submit the details of the following, hence the same is proposed to be Taxed @ 18%;

a) Automobiles & Hire charges	Rs. 569500-00
b) Commission – URD	Rs. 4048017-00
c) Consultancy Charges	Rs. 647411-00
d) Legal Expenses	Rs. 67209-00
e) Professional services	Rs. 4257789-00
f) Rent	Rs. 920904-00
g) Security Charges	Rs. 380769-00
h) Statutory Audit Fee	Rs. 205418-00
	=====
	Rs. 11097017-00
	=====

Description	Taxable Value	CGST	SGST
Other expenditure	11097017-00	998731.53	998731.53

6. ITC to be reversed on non-business transactions & exempt supplies:

Under Sec 17(1) & (2) where the goods or services or both are used by the registered person partly for the purpose of business, partly for other purposes or partly used for effecting exempt supply and partly for taxable supply then the amount of credit shall be restricted to so much of the input tax as is attributable to the taxable supplies in the course of business. Therefore, the taxable person needs to make an apportionment of available input tax credit under Rule 42 & 43 to arrive at the eligible ITC. However as seen from the GSTR-09 return filed it is evident that you have not made such apportionment resulting in excess claim of ITC than you are eligible. The details of the working are as under:

S.No	Issue	Table no. in GSTR-09	Value of outward supply	SGST	CGST	IGST	Total
1	2	3	4	5	6		7
1	Annual turnover after adjustments	5N+10-11	364191007.00	-	-	-	-
2	Exempt supplies	5C + 5D + 5E + 5F	71595887.00	-	-	-	-
3	Proportion of common ITC which has to be reversed to the extent of exempt supply (2/1 above)		0.1966	-	-	-	-
4	Common input tax credit	6O+13-12	-	460553	460553	358	921464
5	ITC to be reversed	{S.No.4 (x) S.No.2}/S.No.1	-	90544.72	90544.72	70.38	181159.82

Therefore, the excess ITC claimed is proposed to be recovered

- 7. On verification of the details filed GST 9 and GST 9C the turnover difference in sales of Flats is noticed. Hence the same is proposed to be taxed as under;**

Description	Taxable Value	CGST	SGST
Sale of Flats as per 9C	327241753.20		
Owner share as declared in 9C	112119924.00		
Total	439361677.20		
Turnover as declared in Annual Return (GSTR9)	412869160.00		
Difference proposed to taxed @ 5%	26492517.2	662312.93	662312.93

- 8. On verification of the details filed GST 9C the turnover of Rs. 2144944.00 declared as sale of material. The details of the same was not submitted by the dealer. Hence the same is proposed to be taxed @ 28% as under;**

Description	Taxable Value	CGST	SGST
sale of material turnover	2144944.00	300292.16	300292.16

- 9. On verification of the details filed GST 9C the income of Rs 766469-00 declared is liable to be taxed @18% in the absence of details**

Description	Taxable Value	CGST	SGST
the income of Rs 766469-00 to be taxed @18% in the absence of details	766469.00	68982.21	68982.21

10. On verification of the details filed GST 9C Income from Services of Rs 652160-00 declared is liable to be taxed @18% in the absence of details

Description	Taxable Value	CGST	SGST
Income from Services of Rs Rs 652160-00 declared is liable to be taxed @18%	652160.00	58694.40	58694.40

**11. Late fee payable for Late Filing of GSTR-1 Returns:
Section 39 of the Central Goods and Services Act, 2017 (CGST Act)
Furnishing of returns.**

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

On examination of records, it was observed that the Taxpayer had filed the returns belatedly. The taxpayer has to pay late fee on delayed filing of GSTR-1 returns as per Notification No. 04/2018 Dt. 23.01.2018 issued under Section 47 of said Act.

The details of delayed filing of GSTR-1 returns and non-payment of late fees are given below.

Month	Due date for filing	Actual date of filing	No. of days delayed	Late fee to be paid	
				CGST @ Rs.25/- per day	SGST @ Rs.25/- per day
Apr-21	11-May-21	3-Jul-21	53	1325	1325
May-21	11-Jun-21	12-Jul-21	31	775	775
Jun-21	11-Jul-21	24-Aug-21	44	1100	1100
Jul-21	11-Aug-21	6-Sep-21	26	650	650
Aug-21	11-Sep-21	12-Oct-21	31	775	775
Sep-21	11-Oct-21	16-Nov-21	36	900	900
Oct-21	11-Nov-21	1-Dec-21	20	500	500
Nov-21	11-Dec-21	7-Jan-22	27	675	675
Dec-21	11-Jan-22	11-Jan-22	0	0	0
Jan-22	11-Feb-22	8-Mar-22	25	625	625
Feb-22	11-Mar-22	30-Mar-22	19	475	475
Mar-22	11-Apr-22	11-Apr-22	0	0	0
Total				7800	7800

The total tax liability proposed is detailed as under:

Description	IGST	CGST	SGST	Total
Short payment of tax as per GSTR-9 in box No.9	0	69500	69500	139000
sale of cars	0	181580	181580	363160
Interest from the customer's		47440.71	47440.71	94881.42
Miscellaneous income	0	3520.62	3520.62	7041.24
Other expenditure	0	998731.53	998731.53	1997463.06
ITC to be reversed on non-business transactions	70.38	90544.72	90544.72	181159.82
Difference in sales of Flats	0	662312.93	662312.93	1324625.86
GST 9C the turnover of Rs. 2144944.00 declared as sale of material	0	300292.16	300292.16	600584.32
GST 9C the income of Rs 766469-00 declared is liable to be taxed @18%	0	68982.21	68982.21	137964.42
GST 9C Income from Services of Rs 652160-00 declared is liable to be taxed @18%	0	58694.40	58694.40	117388.8
Late fee to be paid	0	7800	7800	15600
TOTAL	70.38	2489399.28	2489399.28	4978868.94

Therefore, it is proposed to assess the registered tax payer for the net tax payable indicated above under Section 73 of the SGST/CGST/IGST Act.

The registered tax payer may therefore pay the tax along with interest within 30 days of the show cause notice.

If payment of the proposed tax is made within one month of the receipt of this show cause notice, no penalty will be leviable and any payment made after one month would attract a penalty @10% of the tax determined or Rs.10000/-, whichever is higher, under Sec.122 of the CGST/SGST Act.

However, If the registered taxpayer is not agreeing with the proposals in this notice, they may file their objections in DRC-06 within (30) days from the date of receipt of this notice. If the tax payer wants to attend for the personal hearing, he may appear before the under signed during the office hours within the aforesaid time of 30 days on any working day.

**SIKHA
RAVI
CHANDRA**

Digitally signed
by SIKHA RAVI
CHANDRA
Date: 2025.07.01
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Assistant Commissioner (ST),
Ramgopalpet-Ranigunj 1 Circle
Assistant Commissioner (ST)
Ramgopalpet-Ranigunj-I Circle,
Begumpet Divisio., Hyderabad.

To
M/s MODI PROPERTIES PRIVATE LIMITED
2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION, M.G ROAD, SECUNDERABAD,
Rangareddy, Telangana, 500003

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

Reference No. - ZD360725001496C

Date - 01-07-2025

To

GSTIN/ID: 36AABCM4761E1ZM
Name: MODI PROPERTIES PRIVATE LIMITED
Address : 5-4-187/3 AND 4, 2ND FLOOR, SOHAM MANSION, M.G ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

Tax Period : APR 2021 - MAR 2022

F.Y.- 2021-2022

Act/ Rules Provisions - NA

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

Summary of Show Cause Notice

(a) Brief Fact of the Case : AUDIT 2021-22

(b) Grounds : AS PER GST ACT

(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 2021	MAR 2022	IGST	Telangana	70.38	0.00	0.00	0.00	0.00	70.38
2	0	0.00	APR	MAR	CGST	NA	24,81,599.	0.00	0.00	7,800.00	0.00	24,89,399.28

			2021	2022			28					
3	0	0.00	APR 2021	MAR 2022	SGST	NA	24,81,599.28	0.00	0.00	7,800.00	0.00	24,89,399.28
Total							49,63,268.93	0.00	0.00	15,600.00	0.00	49,78,868.93

Show Cause Notice is attached.

Supporting documents attached by officer:

modi properties 21-22.pdf : SCN

Details of personal hearing and due date to file reply:

Sr. No.	Description	Particulars
1	Date by which reply has to be submitted	01-08-2025
2	Date of personal hearing	NA
3	Time of personal hearing	NA
4	Venue where personal hearing will be held	NA

Signature
Name: RAVI CHANDRA SIKHA
Designation: Assistant Commissioner
Jurisdiction: RAMGOPALPET -
RANIGUNJ-1: Begumpet:Telangana