केन्द्रीय कर के आयुक्त का कार्यालय
**OFFICE OF THE COMMISSIONER OF CENTRAL TAX**
लेखा-II आयुक्तालय, 1-98/B/20, 21, सान्वी यमुना प्राइड
**AUDIT-II COMMISSIONERATE, 1-98/B/20,21, SANVI YAMUNA PRIDE,**
कृतिका लेआउट, माधापुर, हाईटेक सिटी, हैदराबाद - 500 081
**KRITHIKA LAYOUT, MADHAPUR, HITECH CITY, HYD - 500 081**

GADT/CnG/ADT/GST/3482/2024-Gr 2-CGST-ADT CIR-1-ADT-II-HYDERABAD Date: 28.07.2025
DIN- 20250756YS0000444F57

**[FORM GST DRC-01A]**
**Intimation of tax ascertained as being payable under section 73/74(5)**
**[See Rule 142(1A)]**

**Part A**

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

Sub: - Case Proceedings Reference No. FAR No. **1038/2023-24**, Dated 09-07-2025 – Intimation of liability under Section 73/74, Section 50 of CGST Act, 2017 – Reg
***********

Please refer to the above proceedings. In this regard, the amount of tax with applicable interest & penalty payable by you under Section 73/74, Section 50 of CGST Act, 2017 with reference to the said case ascertained by the undersigned in terms of the available information, as is given below:

(Amount in Rs.)

| Act | FAR Para No. | Period | IGST | CGST | SGST | Interest | Penalty |
|---|---|---|---|---|---|---|---|
| CGST Act, 2017, and SGST Act, 2017 | 1 | 2020-21 and 2022-23 | - | 1,48,761/- | 1,48,761/- | @ U/s 50 of CGST Act 2017: As applicable | U/s 74 of CGST Act 2017: As applicable |
| CGST Act, 2017, and SGST Act, 2017 | 2 | 2020-21 | - | 7,074/- | 7,074/- | @ U/s 50 of CGST Act 2017: As applicable | U/s 74 of CGST Act 2017: As applicable |
| CGST Act, 2017, SGST Act, 2017 and IGST Act, 2017 | 3 | 2019-20, and 2020-21 | - | 4,567/- | 4,567/- | @ U/s 50 of CGST Act 2017: As applicable | U/s 74 of CGST Act 2017: As applicable |
| CGST Act, 2017, and SGST Act, 2017 | 4 | 2019-20, and 2020-21 | - | 10,503/- | 10,503/- | @ U/s 50 of CGST Act 2017: As applicable | U/s 74 of CGST Act 2017: As applicable |
| CGST Act, 2017, and SGST Act, 2017 | 5 | 2019-20, to 2022-23 | - | 85,59,984/- | 85,59,984/- | @ U/s 50 of CGST Act 2017: As applicable | U/s 74 of CGST Act 2017: As applicable |
| CGST Act, 2017, and SGST Act, 2017 | 6 | 2020-21, 2021-22, 2022-23 | | 7,550/- (late fee U/s 47 of CGST Act,2017) | 7,550/-(late fee U/s 47 of CGST Act,2017) | | |
| CGST Act, 2017, and SGST Act, 2017 | 7 | 2019-20, 2020-21, 2021-22, 2022-23 | | 1,525/- (late fee U/s 47 of CGST Act,2017) | 1,525/- (late fee U/s 47 of CGST Act,2017) | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | 2019-20, 2020-21, 2021-22, 2022-23 | | 3,966/- (interest U/s 50 of CGST Act 2017) | 3,966/- (interest U/s 50 of CGST Act 2017) | | |
| CGST Act, 2017, and SGST Act, 2017 | 8 | 2020-21 | | 1,66,376/- | 1,66,376/- | @ U/s 50 of CGST Act 2017: As applicable | U/s 74 of CGST Act 2017: As applicable |

The grounds and quantification are mentioned in the above cited FAR.

**NON-PAYMENT OF TAX WITH APPLICABLE INTEREST & PENALTY liability under Section 73/74, Section 50 of CGST Act, 2017.**

You are hereby advised to pay the applicable amount of tax with applicable interest and penalty **under Section 73/74, and Section 50 of CGST Act, 2017** by 11-08-2025, failing which Show Cause Notice will be issued under CGST Act, 2017.

In case you wish to file any submissions against the above ascertainment, the same may be furnished by 11-08-2025 in Part B of this Form.

Proper Officer Digitally signed by Satheesh Kumar Kalyandurg

Signature Date: 28-07-2025 15:10:15

Name: (Satheesh Kumar Kalyandurg)
Designation : Assistant Commissioner,
Central Tax (Circle-I, Audit-II)

**PART -B**
**Reply to the communication for payment before issue of Show Cause Notice**
**[See Rule 142(2A)]**

No: Date:

To

The Proper Officer,
Central Tax (Audit)
Hyderabad

Sub:- Case Proceedings Reference No.______________ Payment/Submissions in response to liability intimated under **Section 73, Section 74, Section 50 of CGST Act, 2017 – Reg.**

Please refer to Intimation ID_______________ in respect of Case ID______________ vide which the liability of tax payable as ascertained under **Section 73, Section 74, Section 50 of CGST Act, 2017** was intimated.

In this regard,

A. This it to inform that the said liability is discharged partially to the extent of Rs.____________
Through ___________ and the submissions regarding remaining liability are attached /given below:

OR

B. The said liability is not acceptable and the submission in this regard are attached /given below:

| |
|---|
| |

Authorized Signatory

Name ________________________

GSTIN _________________________

Address_______________________