



**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT**

**Annexure to FORM GST DRC-01
[Under Section 73 read with Rule 142(1) Of TGST Act]**

DIN:	GST/36AAOCS0548N1ZR/2021-2022
Office details Designation of the Assessing officer/Unit	Asst. Commissioner(ST), Ramgopalpet-Ranigunj-2Circle,
Division	Begumpet
Details of the Tax payer Name	M/s. VERDANT CORPORATION PRIVATE LIMITED
GSTIN	36AAOCS0548N1ZR
Financial Year	2021-2022

Sub: GST Act – Show cause notice for the tax period from April 2021 to March 2022 of registered Tax Payer M/s. VERDANT CORPORATION PRIVATE LIMITED under SGST/CGST/IGST issued for certain irregularities Noticed during the verification of available records in GST Portal for FY 2021-2022 – Called for written explanation/objections if any – Regarding.

Ref: BIFA Reports for 2021-22.

M/s . VERDANT CORPORATION PRIVATE LIMITED, is a registered tax payer on the rolls of the Assistant Commissioner (ST)Ramgopalpet-Ranigunj-2 Circle, Begumpet Division with GSTIN 36AAOCS0548N1ZR (hereinafter referred to as "taxpayer").

As per the registration details obtained from the GSTN portal, they are majorly dealing in RENTING OF IMMOVABLE PROPERTY SERVICES (HSN: 00440406).

DISCREPANCIES IDENTIFIED:

On verification of the records of the taxpayer such as GSTR- 3B, GSTR-01, GSTR-09/09C, GSTR-2A and any other available information the following discrepancies are noticed.

1. The excess input tax credit (ITC) claimed in GSTR3B Compared to ITC Available:

During the course of scrutiny of returns filed by the taxpayer electronically in GSTN portal it was noticed that there is a mismatch of Input Tax Credit amounts with regard to invoices on the strength of which input tax credit availed in GSTR 3B Returns and the amounts/invoices reflected in GSTR 2A returns.

Under Sec 16(2)(c) every registered person shall be entitled to take credit of ITC on supply of goods or services to him subject to the condition that the tax charged in respect of such supply has been actually paid to the Government either in cash or through utilization of ITC admissible in respect of such supply.

It is observed that the tax payer has not correctly availed input tax on his inward supplies on reconciliation of turnovers in GSTR 2A and GSTR 3B resulting in tax payable to a tune of Rs. **11,718**.

S. No	Issue	CGST	SGST	Total
1	Total ITC Claimed in GSTR3B for FY 2021-2022	45,341	45,341	90,682
2	Total ITC Available in GSTR8A Of GSTR-09 for FY 2021-2022(i.e.ITC as per GSTR-2A)	39,482	39,482	78,964
3	Total excess claimed of ITC for FY 2021-2022	5,859	5,859	11,718

2. Under declaration of Ineligible ITC:

Under Sec 17(5) of the SGST Act, 2017 input tax credit shall not be available in respect of the list of commodities & services mentioned therein subject to certain conditions below is extract of the Sec 17(5).

(g) Goods or services or both used for personal consumption;

On Verification 8A document for the FY 2021-2022 it is noticed that You have Claimed the ITC on Goods or Services which appear to have been used for personal use or not used for furtherance of the business and the same is a violation to the Section 17(5)(g) of the CGST/TGST Act. Therefore, the ITC claimed on these commodities or

services is proposed to be recovered. Below is the list of taxpayers from whom you have claimed the ineligible ITC.

S.NO	PERIOD	GSTN	NAME	TAX RATE	TAXABLE VALUE	IGST	CGST	SGST
1	JUL-21	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	18	200.00	0.00	18.00	18.00
2	AUG-21	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	18	200.00	0.00	18.00	18.00
3	SEP-21	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	18	200.00	0.00	18.00	18.00
5	OCT-21	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	18	200.00	0.00	18.00	18.00
6	NOV-21	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	18	200.00	0.00	18.00	18.00
7	NOV-21	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	18	5,000.00	0.00	450.00	450.00
8	DEC-21	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	18	200.00	0.00	18.00	18.00
9	JAN-22	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	18	200.00	0.00	18.00	18.00
10	FEB-22	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	18	200.00	0.00	18.00	18.00
11	MAR-22	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	18	200.00	0.00	18.00	18.00
12	JUL-21	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	18	200.00	0.00	18.00	18.00
13	AUG-21	36AAACK4409J1ZL	KOTAK MAHINDRA BANK LTD.	18	200.00	0.00	18.00	18.00
	TOTAL				7,400.00	0.00	666.00	666.00

3. Non-payment of late fee for filing GSTR-01 Return belatedly for the Year 2021-22

On verification of Monthly Returns in GSTR-01 during the 2021-22, it is observed that the taxpayer had filed the same belatedly. The taxpayer must pay late fee on delayed filing of Monthly Returns. The details of delayed filing of GSTR-01 Returns and non-payment of late fees are furnished hereunder:

MONTH	Due date/ Extended due date	Filing Date	Days of delay	Late fee payable per day	Total Late fee Payable		Paid		Balance	
					SGST	CGST	SGST	CGST	SGST	CGST
Apr	11-05-2021	11-06-2021	30	50	750	750	0	0	750	750
May	11-06-2021	01-07-2021	20	50	500	500	0	0	500	500
Jun	11-07-2021	17-07-2021	6	50	150	150	0	0	150	150
Jul	11-08-2021	17-08-2021	6	50	150	150	0	0	150	150
Aug	11-09-2021	20-09-2021	9	50	225	225	0	0	225	225
Sep	11-10-2021	20-10-2021	9	50	225	225	0	0	225	225
Oct	11-11-2021	18-11-2021	7	50	175	175	0	0	175	175
Nov	11-12-2021	28-12-2021	17	50	425	425	0	0	425	425
Jan	11-02-2022	16-02-2022	5	50	125	125	0	0	125	125
Feb	11-03-2022	14-03-2022	3	50	75	75	0	0	75	75
Mar	11-04-2022	12-04-2022	1	50	25	25	0	0	25	25
TOTAL			113		2825	2825	0	0	2825	2825

Summary:

The total proposed tax as payable on account of these deficiencies after giving credit to the payments made in cash and ITC adjusted is arrived as follows:

S.NO	Description	IGST	SGST	CGST	TOTAL
1	Total excess claimed of ITC for FY 2021-2022	0	5,859	5,859	11718
2	In eligible ITC as per Section 17(5)	0	666	666	1332
3	Non-payment of late fee for filing GSTR-01 Return belatedly for the Year 2021-22	0	2825	2825	5650
	TOTAL Tax Payable	0	9,350	9,350	18700

CONCLUSION: -

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 reply with documentary evidence by the tax payer will be considered in this matter.

The registered tax payer may therefore pay the tax along with the applicable interest as per Section 50 of CGST Act, 2017 and TSGST Act, 2017 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 Section 122(2)(a) read with Section 73(1) of CGST Act, 2017 and TSGST Act, 2017.

However, If the registered tax payer 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 under signed during the office hours within the afore said time of 30 days on any working day.

UPENDER
MATHERY
ASSISTANT COMMISSIONER (ST),
Ramgopalpet-Ranigunj 2 Circle.

Digitally signed by
UPENDER MATHERY
Date: 2025.09.27
14:09:07 +05'30'

To:

M/s. VERDANT CORPORATION PRIVATE LIMITED.

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

Reference No. - ZD3609250493237

Date - 27-09-2025

To

GSTIN/ID: 36AAOCS0548N1ZR
Name: VERDANT CORPORATION PRIVATE LIMITED
Address : 5-2-223, GOKUL DISTILERY ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

Tax Period : APR 2021 - MAR 2022

Act/ Rules Provisions - SECTION 73

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

F.Y.- 2021-2022

Summary of Show Cause Notice

(a) Brief Fact of the Case : As per the attachment

(b) Grounds : As per the attachment

(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	CGST	NA	6,525.00	0.00	0.00	2,825.00	0.00	9,350.00
2	0	0.00	APR	MAR	SGST	NA	6,525.00	0.00	0.00	2,825.00	0.00	9,350.00

