

Form GST ASMT - 11

[See rule 99(2)]

Reply to notice issued under section 61 intimating discrepancies in the return

ARN: ZD361025009155T

Date: 10/10/2025

1. GSTIN	36ABCFM6774G2ZZ		
2. Name	MODI REALTY (MIRYALAGUDA) LLP		
3. Detail of notice	Reference No.: ZD360622018240W	Date: 03/06/2022	
4. Tax Period	APR-2021 MAR-2022		
5. Reply to the discrepancies			
Dear Sir/Ma'am, We herewith attach the reply in Form ASMT-11 along with relevant Annexure. Kindly consider the same and please drop the proceedings to this extent.			

6. Amount Admitted And Paid, if Any :

Sr. No	Tax Period		Act	Tax (₹)	Interest (₹)	Others (₹)	Total (₹)
	From	To					
-NA-							

7. Verification :

I SOHAMMODI hereby affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name: SOHAMMODI

Designation / Status: Designated Partner

Date: 10/10/2025

FORM GST ASMT -11*[See rule 99(2)]***Reply to the Notice issued under Section 61 intimating discrepancies in the Returns**

1.GSTIN	36ABCFM6774G2ZZ	
2.Name	Modi Realty (Miryalaguda) LLP	
3.Details of Notice	Ref. No. ZD360622018240W	Date of issue: 03-06-2022
4.Financial Year	2021-22	
5.Reply to the discrepancies		
Sl.No.	Discrepancy	Reply
A	Difference in ITC availed in the Form GSTR-3B and the ITC reflected in the Form GSTR-2B	
B	Non-Reversal of ITC as per Rule-42 of CGST Rules,2017	

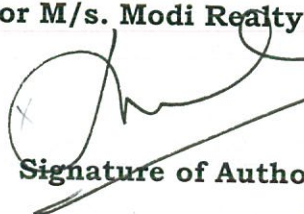
6. Amount admitted and paid, if any -

Act	Tax	Interest	Others	Total
NA	NA	NA	NA	NA

7. 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.

For M/s. Modi Realty (Miryalaguda) LLP


Signature of Authorised Signatory



ANNEXURE A:

FACTS OF THE CASE:

- A. M/s. Modi Realty (Miryalaguda) LLP (hereinafter referred as "Noticee") 5-4-187/3 AND 4, Soham Mansion, 2nd Floor, M.G Road, Secunderabad, having Registration with Goods and Services Tax department vide GSTIN No: 36ABCFM6774G2ZZ engaged in rendering services viz., works contract services.
- B. Noticee is in receipt of the Notice in Form GST ASMT-10 issued by the Assistant Commissioner of State Tax, M.G.Road-S.D.Road circle, Begumpet Division, vide Ref. No. ZD360622018240W dated 03-06-2022 on the account of excess claim of ITC in GSTR-3B over and above GSTR-2B and non-reversal of ITC and proposed to demand an amount of Rs. 31,74,767/- in CGST and Rs. 31,74,767/- in SGST along with applicable interest u/s 50 and penalty u/s 73 of the CGST Act, 2017. Copy of Notice is enclosed as **Annexure-I**.
- C. In response to the above, Noticee herein makes the below submissions.

Submissions

1. Noticee emphatically states that the proceedings under this notice are untenable under law as the same proceedings are in another Show Cause Notice, leading to double proceedings for same issues.
2. Noticee submits that the provisions (including Rules, Notifications & Circulars issued thereunder) of both the CGST Act, 2017 and the Telangana GST Act, 2017 are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act, 2017 would also mean a reference to the same provision under the TGST Act, 2017. Similarly, the provisions of CGST Act, 2017 are adopted by IGST Act, 2017 thereby the reference to CGST provisions be considered for IGST purpose also, wherever arises.

In Re: Duplication of Pending Proceedings and Lack of Jurisdiction.

3. Noticee hereby submits that the Noticee was in receipt of the Show Cause Notice vide ref. no.: ZD361124013289K dated 13-11-2024, wherein issues similar to the issues raised in the current notice was set forth for which the Noticee has filed a reply and accordingly attended the hearing, provided the submissions.
4. In addition, Noticee provides the extracts of the present ASMT-10 and the Show Cause Notice for your easy reference


 2

a. ASMT-10

• Excess ITC claimed in GSTR-3B compared to the tax on inward supplies declared by

You have claimed excess ITC in GSTR-3B as compared to the tax declared by your suppliers on the supplies made to you.

S.No	Description	Table No. in GSTR-3B	SGST	CGST	Total
1	2	3	4	5	6
1	ITC claimed in GSTR-3B	4(A)(5) + 4(D)(1)	5078147.32	5078147.32	10156294.64
2	Tax declared by the suppliers on the supplies made to you.	Cumulative figures of GSTR-01 filed by suppliers	3260753.21	3260753.21	6521506.42
3	Excess ITC availed	S.No.1 (-) S.No.2	1817394.11	1817394.11	3634788.22

• ITC to be reversed on non-business transactions & exempt supplies

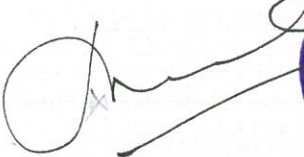
Under Sec 17(1) & (2) where the goods or services or both are used by the registered person partly for the purpose of business, partly for other purposes or partly used for effecting exempt supply and partly for taxable supply then the amount of credit shall be restricted to so much of the input tax 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-3B 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-3B	Value of outward supply	SGST	CGST	Total
1	2	3	4	5	6	7
1	Total supplies	3.1-3.1(D)	93816250.00	-	-	-
2	Exempt supplies	3.1(c)+3.1(e)	24977061.00	-	-	-
3	Proportion of common ITC which has to be reversed to the extent of exempt supply (2/1 above)		0.266233	-	-	-
4	Common input tax credit	4A+Tran 1+ Tran 2	-	5098441.32	5098441.32	10196882.64
5	ITC to be reversed	[S.No.2]/[S.No.1]X[S.No.4]	-	1357373.33	1357373.33	2714746.66
6	ITC reversed as per GSTR-3B	4B(1)	-	0.00	0.00	0.00
7	Difference/Excess ITC claimed	S.No.5 (-) S.No.6	-	1357373.33	1357373.33	2714746.66

Therefore the excess ITC claimed is proposed to be recovered.

b. Show Cause Notice

1) **Input Tax on Inward Supplies :-**

The Tax Payer claimed Input Tax Credit in GSTR3B / GSTR 9 returns filed by them for the year 2021-22 as under:

IGST Rs. 00.00
CGST Rs. 50,78,147.00
SGST Rs. 50,78,147.00

On verification of the ITC claim of the taxpayer among the Form GSTR-3B / GSTR 9 and Purchase details filed to Audit, the following variations are noticed.

The Tax Payer claimed excess ITC in GSTR3B / GSTR 9 compared with the ITC as per the Table 8A of GSTR 9:

Particulars	CGST	SGST	Total
ITC claimed in GSTR 3B / GSTR 9	5078147	5078147	10156294
Less: Net ITC Eligible as per Table 8A of GSTR 9	3267296	3267296	6534592
Excess ITC Claimed	1810851	1810851	3621702

Note: If the Tax Payer submits the documentary evidence for their claim of Exempted Output Turnover, the Input Tax to be reversed on non-business transactions & exempt supplies under Section 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, 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-3B	Value of outward supply	SGST	CGST	Total
1	2	3	4	5	6	7
1	Total supplies	3.1-3.1(D)	93816250.00	-	-	-
2	Exempt supplies	3.1(c)+3.1(e)	24977061.00	-	-	-
3	Proportion of common ITC which has to be reversed to the extent of exempt supply (2/1 above)		0.266233	-	-	-
4	Common input tax credit	4A+Tran 1+ Tran 2	-	5098441.32	5098441.32	10196882.64
5	ITC to be reversed	[S.No.2] / [S.No.1] X [S. No.4]	-	1357373.33	1357373.33	2714746.66
6	ITC reversed as per GSTR-3B	4B(1)	-	0.00	0.00	0.00
7	Difference/Excess ITC claimed	S.No.5 (-) S.No.6	-	1357373.33	1357373.33	2714746.66

In the above extracts it can be observed that the issues raised in the current ASMT-10 is exactly similar to the issues raised in the Show Cause Notice,



proving the fact that dual proceedings have been initiated against the Noticee for similar allegation and same demand.

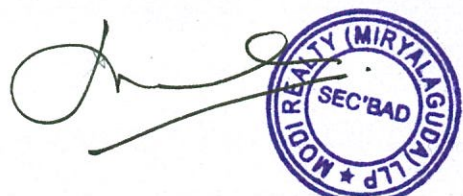
5. In this regard, Noticee herewith provides an extract of Section 6(2)(b) of CGST Act, 2017 for your easy reference,

“(b) where a proper officer under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act has initiated any proceedings on a subject matter, no proceedings shall be initiated by the proper officer under this Act on the same subject matter.”

6. Taking the above extract into reference, Noticee respectfully submits that the issuance of multiple Show Cause Notices on identical issues for the same tax period is impermissible in law. The alleged excess availment of Input Tax Credit (ITC) under GSTR-3B and the purported non-reversal of ITC are already under adjudication by the proper officer pursuant to the proceedings initiated in the aforementioned Show Cause Notice. Instituting parallel proceedings through the present notice, reiterating the same issues, amounts to duplication of adjudicatory process, which is not only procedurally improper but also violative of the principles of natural justice. Such action results in undue harassment and renders the current proceedings liable to be set aside on account of legal infirmity. (Copy of SCN enclosed as an **Annexure-II**).

7. Accordingly, Noticee places reliance in the case of ***M/s Armour Security India Ltd Vs Commissioner, CGST, Delhi, East Commissionerate & Anr(2025-TIOL-57-SC-GST)*** wherein the Hon'ble Supreme Court held that *“Proceedings, by their very nature, cannot be said to be initiated in the absence of certainty, nor can they culminate without adherence to the principles of natural justice. A show cause notice marks the commencement of a process that culminates in an order passed by the adjudicating authority. The legislative intent to prevent the subjugation of a taxpayer to parallel proceedings and to avoid contradictory orders can only be realized only when the Department is clear about the subject matter it seeks to pursue, a certainty that arises only at the stage of issuance of the show cause notice.”*

The aforementioned case law makes it clear that allowing parallel proceedings would defeat the purpose of the law, potentially resulting in taxpayers facing unnecessary harassment, confusion, and conflicting judgments for the same matter.



8. Noticee further places reliance on the following case laws

- a. In similar facts & circumstances, the Hon'ble HC of Jharkhand in case of **Ambey Mining Pvt. Ltd. vs. Commissioner of State Tax, Dhurwa 2023 (76) G.S.T.L. 191 (Jhar.)** held that "... 10. It is also relevant to indicate that section 107(11) envisages that the 1st Appellate Authority cannot remand the matter back. In such circumstances, to bypass the embargo of law, restarting fresh proceeding by lower authorities amounts to doing something indirectly which cannot be done directly. As per section 107(11) of the JGST Act, no power is vested on the First Appellate Authority to remand the matter back to the assessing authority that passed the order. Therefore, since there is no power vested in the first appellate authority to remand the matter back to the Respondent No.2 or Respondent No.3 to initiate a denovo proceeding; the first appellate authority accordingly and rightly so, did not remand the matter back to the Respondent No.2 or Respondent No.3 for initiation of any fresh proceedings. **Under the circumstances the Respondent No.2 and/or the Respondent No.3 are not vested with power to issue the impugned Show Cause Notices. Having regard to the discussions made herein above the Revenue cannot re-agitate and issue fresh show cause notices again for the same cause of action covering same period against which the Order passed by the first Appellate Authority has been accepted by the Respondents and same has attained finality.** The actions of the Respondent No.2 and the Respondent No.3 is therefore bad in law and is without jurisdiction and is further hit by the principles of res judicata and is clearly not permissible under the law. As stated herein above, after passing of the 1st appellate order, only course available with the Respondents were to challenge the first Appellate Order dated 16-01-2021 before the Appellate Tribunal under section 112 of the JGST Act, if at all aggrieved, and therefore, the impugned Show Cause Notices are wholly without jurisdiction, without authority of law and also barred by principles of res judicata..... **12. In view of the aforesaid findings and the judicial pronouncements, both the impugned show-cause notices, are hereby, quashed and set-aside. As a result, the instant writ application is allowed in the manner indicated herein above. I.A, if any, also stands disposed of.**" quashed the two show cause notices by two different authorities for the same period on the same issue.




- b. Petitioner submits that reopening of the already adjudicated assessment amounts to abuse of the process of law. In this regard, relied on **Union of India v. Vicco Laboratories 2007 (218) E.L.T. 647 (SC)**.
- c. It is further submitted that two assessments are not permissible in law for the same period, especially on the same issue and same period. In this regard, rely on **Duncans Industries Ltd. v. CCE 2006 (201) E.L.T. 517 (SC)**.
- d. Petitioner submits that the Hon'ble Allahabad High Court in the case of **V.S. Enterprises vs. State of UP 2022 (56) G.S.T.L. 287 (All.)** held that multiple adjudication orders passed for overlapping tax periods involving same dispute by different adjudicating authorities would not be sustainable.
- e. **Core Health Ltd. Vs. Union of India 2006 (198) E.L.T. 21 (Guj.)** wherein the Hon'ble HC held that *"13. In the circumstances, the respondent authority, especially respondent No. 4, has failed to place any material on record to show, even prima facie, that it is entitled to assume jurisdiction for the purpose of issuance of impugned show cause notice for the same period and relating to the same issue which has already been adjudicated upon in past. Once the respondent authority fails to establish jurisdictional facts for assumption of jurisdiction as a natural corollary the impugned show cause notice cannot be allowed to stand and the same is accordingly quashed and set aside."*
9. In this context, the Noticee would like to reiterate the fact that the proceedings relating to the SCN vide Ref No. ZD361124013289K dated 13-11-2024 are still pending for conclusion. The Noticee humbly states that initiating a separate proceeding on the same issue, while the proceedings under SCN remain unresolved, is not tenable under the provisions of the CGST Act, 2017. Hence noticee humbly requests the respondent to the impugned proceedings in this regard for FY 2021-22.
10. Noticee craves leave to alter, add to and/or amend the above reply.
11. Hence the Noticee requests to drop proposed demand and further proceedings.

For M/s. Modi Realty (Miryalaguda) LLP



Authorised Signatory

**BEFORE THE ASSISTANT COMMISSIONER OF STATE TAX, M.G.ROAD-S.D.ROAD
BEGUMPET, H.NO.6-3-789, 4TH FLOOR PAVANI PRESTIGE, AMEERPET, HYDERABAD**

500 016

Sub: Proceedings under ASMT-10 vide Ref No. ZD360622018240W dated 30-06-2022 issued to M/s. Modi Realty (Miryalaguda) LLP

I, Soham Satish Modi, Partner of M/s. Modi Realty (Miryalaguda) LLP hereby authorizes and appoint M/s. HNA & Co LLP, Chartered Accountants, Hyderabad or their partners and qualified staff who are authorized to act as an authorized representative under the relevant provisions of the law, to do all or any of the following acts: -

- a. To act, appear and plead in the above-noted proceedings before the above authorities or any other authorities before whom the same may be posted or heard and to file and take back documents.
- b. To sign, file verify and present pleadings, applications, appeals, cross-objections, revision, restoration, withdrawal and compromise applications, replies, objections and affidavits etc., as may be deemed necessary or proper in the above proceedings from time to time.
- c. To Sub-delegate all or any of the aforesaid powers to any other representative and I/We do hereby agree to ratify and confirm acts done by our above-authorized representative or his substitute in the matter as my/our own acts as if done by me/us for all intents and purposes.

This authorization will remain in force till it is duly revoked by me/us. Executed this on 10-10-2025 at Hyderabad



Signature

I, the undersigned partner of M/s. H N A & Co. LLP, Chartered Accountants, do hereby declare that the said M/s. H N A & Co. LLP is a registered firm of Chartered Accountants, and all its partners are Chartered Accountants holding certificate of practice and duly qualified to represent in above proceedings under Section 116 of the CGST Act, 2017. I accept the above-said appointment on behalf of M/s. H N A & Co. LLP. The firm will represent through any one or more of its partners or Staff members who are qualified to represent before the above authorities.

Dated: 10-10-2025

Address for service:

**H N A & Co. LLP,
Chartered Accountants,
3rd Floor, Inwinex Tower,
D No.8, 2 277, Road No.2 Banjara Hills,
Above Aptronix,
Opposite Rainbow Children's Hospital,
Hyderabad, Telangana 500034**

**For H N A & Co. LLP
Chartered Accountants
LAKSHMAN
KUMAR
KADALI**
Digitally signed by
LAKSHMAN KUMAR
KADALI
Date: 2025.10.10
15:08:47 +05'30'
**CA Lakshman Kumar K
Partner (M.No.241726)**

I, Partner/employee/associate of M/s H N A & Co. LLP duly qualified to represent in above proceedings in terms of the relevant law, also accept the above said authorization and appointment.

Sl. No.	Name	Qualification	Membership No.
1	Sudhir V S	CA	219109
2	Srimannarayana S	CA	261612
3	Revanth Krishna	CA	262586
4	Akash Heda	CA	269711
5	Shiv Mohan Reddy	CA	267701
6	Asha Latha	CA	280346
7	Dakshyayani	CA	269632
8	Sumanth	CA	282999
9	Rajan	CA	285334

GST ASMT - 10

[See rule 99(1)]

Reference No.: ZD360622018240W

Date: 03/06/2022

To

GSTIN: 36ABCFM6774G2ZZ

Name: MODI REALTY (MIRYALAGUDA) LLP

Address: 5-4-187/3 AND 4, SOHAM MANSION, 2ND FLOOR, M.G ROAD, SECUNDERABAD,
Rangareddy, Telangana, 500003

Tax period: APR 2021 - MAR 2022

F.Y.: 2021-2022

Type of Return: GSTR-3B

Act/ Rules Provisions :
Under the Provisions of GST Act and Rules 2017

Notice for intimating discrepancies in the return after scrutiny

This is to inform that during scrutiny of the return for the tax period referred to above, discrepancies noticed have been mentioned in the attached annexure..

You are hereby directed to explain the reasons for the aforesaid discrepancies by the date mentioned in the table below.

If no explanation is received by the said date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against you without making any further reference to you in this regard.

Sr. No.	Description	Particulars
1	Section under which notice is issued	73 of GST ACT-2017
2	Date by which reply has to be submitted	17/06/2022
3	Date of personal hearing	NA
4	Time of personal hearing	NA
5	Venue where personal hearing will be held	NA

Signature

Name: GUGULOTH VIJAYA LAKSHMI

Designation: Assistant Commissioner

Jurisdiction: M.G.ROAD - S.D.ROAD ,
Begumpet , Telangana

GOVERNMENT OF TELANGANA
COMMERCIAL TAX DEPARTMENT

Attachment to ASMT - 10

DIN	GST/36ABCFM6774G2ZZ/22
Office details Designation of the assessing officer Unit Division	ASSISTANT COMMISSIONER (ST) M.G.ROAD-S.D.ROAD BEGUMPET
Details of the Tax payer Name Legal Name GSTIN	MODI REALTY (MIRYALAGUDA) LLP MODI REALTY (MIRYALAGUDA) LLP 36ABCFM6774G2ZZ
Financial Year	2021-22

Take notice that you have not filed annual return in GSTR-09 for the financial year 2021-22.

On examination of the information furnished to this office in GSTR-3B TRAN-1, GSTR-01, GSTR-2A, EWB and other records available in this office it is found that you have not declared your correct tax liability while filing GSTR-3B. The summary of under declared tax is as follows:

SGST Rs.**3174767.44**
CGST Rs.**3174767.44**
Total Rs.**6349534.88**

The details of the above tax liability are as follows:

1. Excess claim of ITC:

• Excess ITC claimed in GSTR-3B compared to the tax on inward supplies declared by

You have claimed excess ITC in GSTR-3B as compared to the tax declared by your suppliers on the supplies made to you.

S.No	Description	Table No. in GSTR-3B	SGST	CGST	Total
1	2	3	4	5	6
1	ITC claimed in GSTR-3B	4(A)(5) + 4 (D)(1)	5078147.32	5078147.32	10156294.64
2	Tax declared by the suppliers on the supplies made to you.	Cumulative figures of GSTR-01 filed by suppliers	3260753.21	3260753.21	6521506.42
3	Excess ITC availed	S.No.1 (-) S. No.2	1817394.11	1817394.11	3634788.22

• 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-3B 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-3B	Value of outward supply	SGST	CGST	Total
1	2	3	4	5	6	7
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2	Exempt supplies	3.1(c)+3.1(e)	24977061.00	-	-	-
3	Proportion of common ITC which has to be reversed to the extent of exempt supply (2/1 above)		0.266233	-	-	-
4	Common input tax credit	4A+Tran 1+ Tran 2	-	5098441.32	5098441.32	10196882.64
5	ITC to be reversed	[S.No.2]/[S. No.1]X[S.No. 4]	-	1357373.33	1357373.33	2714746.66
6	ITC reversed as per GSTR-3B	4B(1)	-	0.00	0.00	0.00
7	Difference/Excess ITC claimed	S.No.5 (-) S. No.6	-	1357373.33	1357373.33	2714746.66

Therefore the excess ITC claimed is proposed to be recovered.

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

S.No	Issue	SGST	CGST	Total
1	2	3	4	5
1	Total tax due in (1) above	3174767.44	3174767.44	6349534.88

(The detailed workings of the above in tabular form are attached as Annexures)

Therefore it is proposed to assess the registered tax payer for the net tax payable indicated above under Section 61 of the SGST/CGST Act. The registered tax payer may therefore pay the tax along with interest in DRC-03. However, If the registered tax payer is not agreeing with the proposals in this notice they may file their objections in ASMT-11 within (15) days from the date of receipt of this notice. A draft standard format is also attached for filing your response along with your detailed reply.

ASSISTANT COMMISSIONER (ST)

To download response pdf [Click Here](#)

Details of ITC claimed in GSTR-3B Vs ITC from GSTR-01 Suppliers					Date: 03-06-2022			Rs in Rupees		
GSTIN : 36ABCFM6774G2ZZ		Name : MODI REALTY (MIRYALAGUDA) LLP			FY : 2021-22					
S.No.	Month	GSTR-3B ITC			ITC from GSTR-01 Suppliers			Difference		
		SGST	CGST	Total	SGST	CGST	Total	SGST	CGST	Total
1	2	3a	3b	3c	4a	4b	4c	5a	5b	5c
1	Apr, 2021	417890.00	417890.00	835780.00	526442.92	526442.92	1052885.84	-108552.92	-108552.92	-217105.84
2	May, 2021	171605.00	171605.00	343210.00	302242.05	302242.05	604484.10	-130637.05	-130637.05	-261274.10
3	Jun, 2021	351652.32	351652.32	703304.64	210204.94	210204.94	420409.88	141447.38	141447.38	282894.76
4	Jul, 2021	254283.00	254283.00	508566.00	247908.47	247908.47	495816.94	6374.53	6374.53	12749.06
5	Aug, 2021	378213.00	378213.00	756426.00	231904.01	231904.01	463808.02	146308.99	146308.99	292617.98
6	Sep, 2021	144817.00	144817.00	289634.00	262219.03	262219.03	524438.06	-117402.03	-117402.03	-234804.06
7	Oct, 2021	172354.00	172354.00	344708.00	419622.40	419622.40	839244.80	-247268.40	-247268.40	-494536.80
8	Nov, 2021	583138.00	583138.00	1166276.00	302810.52	302810.52	605621.04	280327.48	280327.48	560654.96
9	Dec, 2021	410428.00	410428.00	820856.00	406351.69	406351.69	812703.38	4076.31	4076.31	8152.62
10	Jan, 2022	109001.00	109001.00	218002.00	145127.94	145127.94	290255.88	-36126.94	-36126.94	-72253.88
11	Feb, 2022	239087.00	239087.00	478174.00	141576.84	141576.84	283153.68	97510.16	97510.16	195020.32
12	Mar, 2022	1845679.00	1845679.00	3691358.00	64342.40	64342.40	128684.80	1781336.60	1781336.60	3562673.20
	TOTAL	5078147.32	5078147.32	10156294.64	3260753.21	3260753.21	6521506.42	1817394.11	1817394.11	3634788.22

Note:
The value in GSTR 1 is considered upto - as per under Sec 16(4) SGST : 0.00

$$\begin{aligned} \text{SGST Tax} &= \text{All other SGST ITC } \{4(A)(5)\} + 4(D)(1) \text{ from GSTR-3B} - [\text{SGST ITC from GSTR-01 suppliers} - \text{SGST ITC from Invalid ITC under Sec 16(4)}] \\ &= 5078147.32 - [3260753.21 - 0.00] \\ &= 1817394.11 \end{aligned}$$

The value in GSTR 1 is considered upto - as per under Sec 16(4) SGST : 0.00

$$\begin{aligned} \text{CGST Tax} &= \text{All other CGST ITC } \{4(A)(5)\} + 4(D)(1) \text{ from GSTR-3B} - [\text{CGST ITC from GSTR-01 suppliers} - \text{CGST ITC from Invalid ITC under Sec 16(4)}] \\ &= 5078147.32 - [3260753.21 - 0.00] \\ &= 1817394.11 \end{aligned}$$

ITC to be reversed on non-business transactions & exempt supplies					Date: 03-06-2022		Rs in Rupees		
GSTIN : 36ABCFM6774G2ZZ			Name : MODI REALTY (MIRYALAGUDA) LLP		FY : 2021-22				
S.No.	Month	Total supplies	Exempt supplies	Common input tax credit			ITC reversed as per GSTR-3B		
				SGST	CGST	Total	SGST	CGST	Total
1	2	3	4	5a	5b	5c	6a	6b	6c
1	Apr, 2021	22255832.00	0.00	417890.00	417890.00	835780.00	0.00	0.00	0.00
2	May, 2021	17492755.00	4687500.00	174372.00	174372.00	348744.00	0.00	0.00	0.00
3	Jun, 2021	6263252.00	559061.00	354483.32	354483.32	708966.64	0.00	0.00	0.00
4	Jul, 2021	1037240.00	512500.00	257114.00	257114.00	514228.00	0.00	0.00	0.00
5	Aug, 2021	1800000.00	900000.00	381044.00	381044.00	762088.00	0.00	0.00	0.00
6	Sep, 2021	6769250.00	2712500.00	150480.00	150480.00	300960.00	0.00	0.00	0.00
7	Oct, 2021	2724740.00	0.00	172354.00	172354.00	344708.00	0.00	0.00	0.00
8	Nov, 2021	9286000.00	4625000.00	586239.00	586239.00	1172478.00	0.00	0.00	0.00
9	Dec, 2021	11675000.00	5837500.00	410698.00	410698.00	821396.00	0.00	0.00	0.00
10	Jan, 2022	2803120.00	0.00	109001.00	109001.00	218002.00	0.00	0.00	0.00
11	Feb, 2022	4115889.00	1330500.00	239087.00	239087.00	478174.00	0.00	0.00	0.00
12	Mar, 2022	7593172.00	3812500.00	1845679.00	1845679.00	3691358.00	0.00	0.00	0.00
	Total	93816250.00	24977061.00	5098441.32	5098441.32	10196882.64	0.00	0.00	0.00

Note:

Common SGST ITC = Common input tax credit from 4A + Tran 1 + Tran 2 = 5098441.32 + 0.00 + 0.00 = 5098441.32

SGST Tax = SGST ITC to be reversed {Exempt Supplies / Total Supplies X Common SGST ITC } - SGST ITC reversed as per GSTR-3B

= 1357373.33 - 0.00

= 1357373.33

Common CGST ITC = Common input tax credit from 4A + Tran 1 + Tran 2 = 5098441.32 + 0.00 + 0.00 = 5098441.32

CGST Tax = CGST ITC to be reversed {Exempt Supplies / Total Supplies X Common CGST ITC } - CGST ITC reversed as per GSTR-3B

= 1357373.33 - 0.00

= 1357373.33

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

Annexure-II

Reference No. - ZD361124013289K

Date - 13-11-2024

To

GSTIN/ID: 36ABCFM6774G2ZZ

Name: MODI REALTY (MIRYALAGUDA) LLP

Address : 5-4-187/3 AND 4, SOHAM MANSION, 2ND FLOOR, M.G ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

Tax Period : APR 2021 - MAR 2022

F.Y.- 2021-2022

Act/ Rules Provisions - Under Section 73 of the GST Act

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

Summary of Show Cause Notice

(a) Brief Fact of the Case : Excess claim of Input Tax, Shortly reported Output Tax

(b) Grounds : Under the provisions of the GST Act

(c) Tax and other dues :

(Amount in Rs.)

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	50,77,857.00	22,85,035.00	5,07,786.00	22,300.00	0.00	78,92,978.00
2	0	0.00	APR	MAR	SGST	NA	50,77,857.	22,85,035.	5,07,786.00	22,300.00	0.00	78,92,978.00

			2021	2022			00	00				
Total							1,01,55,714.00	45,70,070.00	10,15,572.00	44,600.00	0.00	1,57,85,956.00

Show Cause Notice is attached.

Supporting documents attached by officer:

1. MODI REALTY DRC-01 Annexure 2021-22 Signed.pdf : DRC 01 Annexure

1. MODI REALTY DRC-01 Annexure 2021-22.pdf : DRC 01 Annexure

Details of personal hearing and due date to file reply:

Sr. No.	Description	Particulars
1	Date by which reply has to be submitted	29-11-2024
2	Date of personal hearing	29-11-2024
3	Time of personal hearing	2:00 pm
4	Venue where personal hearing will be held	O/o Assistant Commissioner (ST), M.G. Road-S.D. Road, 4th Floor, 6-3-789, Pavani Prestige, Ameerpet, Hyd-16

Signature

Name: VENKATESHWAR RAO SHERI

Designation: State Tax Officer

Jurisdiction: M.G.ROAD -
S.D.ROAD: Begumpet: Telangana

GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

Office of the ASSISTANT COMMISSIONER (ST), M.G.ROAD-S.D.ROAD CIRCLE,
BEGUMPET DIVISION.

Address:-4th Floor, Pavani Prestige Complex, Hyderabad – 500 016.

GSTIN: 36ABCFM6774G2ZZ
ARN: AD3604240088518

Date: 13-11-2024

ANNESURE TO FORM GST DRC-01
SUMMARY OF SHOW CAUSE NOTICE
for the Financial Year **2021-22** under GST Act, 2017
[See Rule 142 (1) and Section 73]

SUB: Goods and Services Tax Act, 2017 (for brevity 'GST Act, 2017') – M.G.Road-S.D.Road Circle - Begumpet Division, Hyderabad –M/s. MODI REALTY (MIRYALAGUDA) LLP (for brevity 'taxpayer') – Conduct of general audit for the financial year **2021-22** under GST Act – Notice issued in ADT-01 - Records produced - Examination/scrutiny made of the same – Certain discrepancies / deficiencies/ anomalies noticed - Proposed to assess under Section 73 of CGST Act, 2017 - Issue of 'Summary of Show Cause Notice' inviting reply / explanations in writing with corroborative evidence – Regarding.

REF: Notice for Audit in Form GST ADT-01 vide Ref. No. ZD360424037386B, dated: 20-04-2024.

M/s. MODI REALTY (MIRYALAGUDA) LLP, located at SOHAM MANSION, 2ND FLOOR, 5-4-187/3 AND 4, M.G ROAD, SECUNDERABAD, 500003 are a registered taxpayer under the provisions of GST Act, 2017 with GSTIN 36ABCFM6774G2ZZ and assessee on the rolls of the state jurisdictional tax office i.e., the Assistant Commissioner (ST), M.G.Road-S.D.Road Circle of Begumpet Division, Hyderabad. They are carrying on business in "trading of Goods as per the Portal" is that, (HSN 00440290) CONSTRUCTION SERVICES IN RESPECT OF COMMERCIAL OR INDUSTRIAL BUILDINGS AND CIVIL STRUCTURES(HSN 00440410) WORKS CONTRACT SERVICES.

In consequent to the GST General Audit authorized as required under the provisions of Section 65, read with Rule 101 of CGST Act and Rules, 2017 in respect of the above-mentioned taxpayer for the financial year **2021-22**, the audit of the taxpayer is accordingly undertaken.

In the course of and as a part of processing the Audit undertaken in due process of law, the taxpayer vide reference 1st cited, has been issued 'Notice for conducting Audit' via prescribed "Form GST ADT-01" dated 20-04-2024 as required under the provisions of Rule 101 and Sec.65 of CGST Act,2017 duly intimating / notifying the authorized Audit of their books of accounts and records and with a direction to attend in person or through an authorized representative on dated. 07-05-2024 before the undersigned at aforementioned address with the relevant books of accounts and records and in the light of Section 65 of CGST Act, 2017 they are asked to render their assistance for timely completion of the Audit for the financial year **2021-22** as required for Audit.

The Notice was served as prescribed under the provisions of Section 169 of CGST Act, 2017 i.e., by way of communicating to the e-Mail address of the taxpayer so given at the time of GST registration or as amended from time to time.

The taxpayer having received the ADT-01 appeared in person and produced Profit and Loss Account, Balance Sheet, Purchase and Sale Statements etc., On due examination of the same with reference to the material available in the GST Common Portal, their tax liabilities and other discharged liabilities are hereby proposed to assess with the following results:-

1) Input Tax on Inward Supplies :-

The Tax Payer claimed Input Tax Credit in GSTR3B / GSTR 9 returns filed by them for the year **2021-22** as under:

IGST Rs. 00.00
CGST Rs. 50,78,147.00
SGST Rs. 50,78,147.00

On verification of the ITC claim of the taxpayer among the Form GSTR-3B / GSTR 9 and Purchase details filed to Audit, the following variations are noticed.

The Tax Payer claimed excess ITC in GSTR3B / GSTR 9 compared with the ITC as per the Table 8A of GSTR 9:

Particulars	CGST	SGST	Total
ITC claimed in GSTR 3B / GSTR 9	5078147	5078147	10156294
Less: Net ITC Eligible as per Table 8A of GSTR 9	3267296	3267296	6534592
Excess ITC Claimed	1810851	1810851	3621702

2) Output Tax on Outward Supplies :-

The Tax Payer reported Output Tax in GSTR3B / GSTR 9 Returns filed by them for the year **2021-22** as under:

IGST Rs. 00.00
CGST Rs. 63,20,249.00
SGST Rs. 63,20,249.00

A) The Tax Payer claimed Exemption on the Output Turnover of Rs. 3,15,69,561/- in the GSTR3B / GSTR 9 Returns filed by them, but they have failed to file documentary evidences for their claim of exemption, hence the same is Proposed to Tax @ 18% as under:

Particulars	Turnover	CGST Proposed @ 9%	SGST Proposed @ 9%	Total Output Tax Proposed
Exempted Turnover Reported Proposed to Tax in absence of documentary evidences	31569561	2841260	2841260	5682520

Note: If the Tax Payer submits the documentary evidence for their claim of Exempted Output Turnover, the Input Tax to be reversed on non-business transactions & exempt supplies under Section 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, 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-3B	Value of outward supply	SGST	CGST	Total
1	2	3	4	5	6	7
1	Total supplies	3.1-3.1(D)	93816250.00	-	-	-
2	Exempt supplies	3.1(c)+3.1(e)	24977061.00	-	-	-
3	Proportion of common ITC which has to be reversed to the extent of exempt supply (2/1 above)		0.266233	-	-	-
4	Common input tax credit	4A+Tran 1+ Tran 2	-	5098441.32	5098441.32	10196882.64
5	ITC to be reversed	[S.No.2] / [S.No.1] X [S. No.4]	-	1357373.33	1357373.33	2714746.66
6	ITC reversed as per GSTR-3B	4B(1)	-	0.00	0.00	0.00
7	Difference/Excess ITC claimed	S.No.5 (-) S.No.6	-	1357373.33	1357373.33	2714746.66

B) The Tax Payer claimed Exemption on the Credit Notes Turnover of Rs. 13,85,802/- in the GSTR3B / GSTR 9 Returns filed by them, but they have failed to file documentary evidences for their claim of exemption, hence the same is Proposed to Tax @ 18% as under:

Particulars	Turnover	CGST Proposed @ 9%	SGST Proposed @ 9%	Total Output Tax Proposed
Credit Notes Turnover Reported Proposed to Tax in absence of documentary evidences	1385802	124722	124722	249444

C) As seen from the Sales Register filed compared with the Output Taxes reported in GSTR 3B / GSTR 9 the following variations noticed in Output Turnovers and Taxes Reported.

Particulars	Turnover	Turnover	CGST Proposed @ 9%	SGST Proposed @ 9%	Total Output Tax Proposed
Gross Output Turnover as per Sales Register filed		117779753			
Less: Output Turnover Reported		114435050			
1. GST Output Turnover	70224991				
2. CGST Tax	6320249				
3. SGST Tax	6320249				
4. Non-GST Output Turnover	31569561				
Total	114435050				
Short Reported Output Turnover Now Proposed to Tax @ 18%		3344703	301023	301023	602046

Therefore, it is proposed to assess for year **April 2021 to March 2022** for the net tax proposed to be payable indicated under Section 73 of the SGST/CGST Act as under:

S. No.	Particulars	CGST Tax	SGST Tax	Total Tax
1	Proposed to Disallow Excess claim of Input Tax compared with Table 8A of GSTR 9 and GSTR 3B / GSTR 9	1810851	1810851	3621701
2A	Exempted Turnover Reported Proposed to Tax in absence of documentary evidences	2841260	2841260	5682521
2B	Credit Notes Turnover Reported Proposed to Tax in absence of documentary evidences	124722	124722	249444
2C	Short Reported Output Tax proposed compared with Sales Register filed and GSTR 3B / GSTR 9 returns filed	301023	301023	602047
Total Tax Due to the Department		5077857	5077857	10155713

In addition to above, the following punitive measures will be taken up while passing final orders.

A) As per Section 73 read with Rule 122 of CGST Act, 2017, a Penalty as required on the tax due will be levied at the time of assessment proceedings without any further notice.

B) As per Section 50 of CGST Act, 2017 the legitimate Interest @18% PA will be levied on the excess claim of Input Tax at the time of assessment proceedings without any further notice.

As per Section 47(2) of CGST Act, 2017 enumerates that, “any registered person who fails to furnish the return required under Section 44 by the due date shall be liable to pay a Late Fee of one hundred rupees for every day during which such failure continues subject to a maximum of an amount calculated at a quarter per cent of his turnover in the State or Union Territory.

In the light of the above legal positions, the amount of Late fee to be paid on account of belated filing of Form GSTR 9C and GSTR-1 Returns is hereby enumerated by due calculative exercise as under:

Nature of return	Period	Due Date of Filing	Date of Filing Return	No. of Days Delayed	Late Fee @ Rs.100 per day
GSTR 1	April, 2021	11-05-2021	24-08-2021	105	10500
GSTR 1	May,2021	11-06-2021	30-09-2021	111	11100
GSTR 1	June, 2021	11-07-2021	30-09-2021	81	8100
GSTR 1	July, 2021	11-08-2021	18-10-2021	68	6800
GSTR 1	Aug-21	11-09-2021	19-10-2021	38	3800
GSTR 1	Sept.2021	11-10-2021	01-11-2021	21	2100
GSTR 1	Oct.2021	11-11-2021	12-11-2021	1	100
GSTR 1	Jan.2022	11-02-2022	12-02-2022	1	100
GSTR 1	Feb.2022	11-03-2022	17-03-2022	6	600
GSTR 1	Mar.2022	11-04-2022	25-04-2022	14	1400
	Total				44600

While bringing forward to the notice of the taxpayer about the above Late Fee calculated for belated filing of Form GSTR-01 returns amounting to Rs.44,600/- (i.e., Rs.22,300/- towards CGST and Rs.22,300/- towards SGST respectively), the taxpayer is hereby directed to pay the same by generating Form GST DRC-03 or if having any objections, as to file their reply.

Thus, the total Tax, Penalty and Interest for the period from **April 2021 to March 2022** is proposed in addition to the Taxes reported as under:

S. No.	Act	Tax	Interest	Penalty	Late Fee	Total
1	CGST	5077857	2285035	507786	22300	7892978
2	SGST	5077857	2285035	507786	22300	7892978
3	TOTAL	10155714	4570070	1015572	44600	15785956

The registered tax payer may therefore pay the tax in DRC-03. However, if the registered tax payer is not agreeing with the proposals in this notice they may file their objections in DRC-06 within (15) days from the date of receipt of this notice, failing which orders as deemed fit will be passed without any further correspondence in the matter.

STATE TAX OFFICER-II,
M.G.ROAD-S.D.ROAD CIRCLE.

To,
M/s. MODI REALTY (MIRYALAGUDA) LLP,
SOHAM MANSION, 2ND FLOOR, 5-4-187/3 AND 4,
M.G ROAD, SECUNDERABAD, 500003