



केन्द्रीय कर एवं सेवा कर अधीक्षक का कार्यालय,
रामगोपालपेट-III रेंज

OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX
RAMGOPALPET-III RANGE

“सलीक सीणेट”, गेट नं:416-4-2& 417, रामगोपालपेट, एम. जी. रोड
सिंकंदराबाद 500003

‘SALIKE SENATE’, Door No.2-4-416 & 417,

RAMGOPALPET, MG ROAD, SECUNDERABAD – 500003

Mail: cgst.rgpetrg3@gov.in

Contact: 7901243138



File No: GEXCOM/SoR/1306/2024-CGST-RANGE-RGPET-III-DIV-SNBD-COMMRTE-SECUNDERABAD

Date: 25.03.2024

DIN: 20240356Y0000000F6EB

FORM GST DRC-01A

Intimation of tax ascertained as being payable under section 73(5)

See Rule 142 (1A)]

Part A

To

GSTIN: 36AAGFV2068P1ZJ

Legal Name: VISTA HOMES

(Trade Name: M/S. VISTA HOMES)

2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION,
MG ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003



Sub:- GST- Scrutiny for Financial Year 2019-2020- Intimation of Liability
under Section 73(5) of CGST Act, 2017- Reg.

Ref:- GST- Form GST-ASMT-10 issued for FY 2019- 20 vide Reference no
ZM360523052062D dated 23.02.2024- Reg.

Please refer to the above-mentioned subject and reference. In this regard, the amount of tax/interest/penalty payable by you under Section 73(5) of CGST Act, 2017 with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:

Issue No.	Description	Tax Period	Tax liability	Interest	penalty	Late Fee
Issue. 1	Excess availment of ITC in GSTR-3B on comparison with ITC available in GSTR-2A	FY 2019-20	Rs.2,35,488/- (IGST: Rs 17,008/- CGST: Rs. 1,09,240 /- & SGST: Rs. 1,09,240 /-)	u/s 50 of CGST Act, 2017	u/s 73 of CGST Act, 2017	
Issue. 2	Non-payment of late fee on delayed filing of GSTR-1, GSTR-9	FY 2019-20				Rs.14,950/- (CGST: Rs.7,475 /- & SGST: Rs.7,475/-)

	& GSTR-3B returns					
Issue 3	ITC availed i.r.o invoices issued by those suppliers whose registrations have been cancelled retrospectively	FY 2019-20	Rs.8,640/- (CGST: Rs. 4,320/- & SGST: Rs. 4,320/-)	u/s 50 of CGST Act, 2017	u/s 73 of CGST Act, 2017	
Issue 4	Non reversal of ITC U/s 42,43.	FY 2019-20	Rs.7,12,228/- (IGST: Rs.1,948/-, CGST: Rs.3,55,140/- & SGST: Rs. 3,55,140/-)	u/s 50 of CGST Act, 2017	u/s 73 of CGST Act, 2017	

You have contravened procedures set out in Section 16, Section 37, Section 39, Section 41, Section 44, Section 47 and Section 50 of CGST Act, 2017 read with Section 20 of IGST Act, 2017.

Similar provisions exist under the Telangana State Goods and Services Tax Act, 2017.

Now, you are hereby advised to pay the said tax along with applicable interest under Section 50, late fee under Section 47 and penalty under Section 73 of CGST Act, 2017 within 07 days of receipt of this letter, failing which Show Cause Notice will be issued under Section 73(1) of CGST Act, 2017.

In case you wish to file any submissions against the above ascertainment, the same may be furnished to this office within 07 days of receipt of this letter in Part-B of this Form.

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

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157/23
25/3/23


25/03/2024

Ramineni Sravan Kumar
अधीक्षक/ SUPERINTENDENT
रामगोपालपेट-III रेंज/ RAMGOPALPET-III RANGE