

# Form GST ASMT - 11

[See rule 99(2)]

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

ARN: ZD361225010227T

Date: 03/12/2025

1. GSTIN	36ACQFS2044C1Z7		
2. Name	SUMMIT SALES LLP		
3. Detail of notice	Reference No.: ZD360525003823J	Date: 03/05/2025	
4. Tax Period	APR-2021 MAR-2022		
5. Reply to the discrepancies			
Please find the attached reply.			

### 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: 03/12/2025

**FORM GST DRC – 06***[See rule 142(4)]*

Reply Date : 25-08-2025

1. GSTIN	36ACQFS2044C1Z7	
2. Name	Summit Sales LLP	
3. Details of Show Cause Notice	ZD360625002560Q	Date of issue: 04-06-2025
4. Financial Year	2021-22	
5. Reply		
Given as Annexure A		
6. Documents uploaded		
I. Reply to Notice along with Annexure.		
7. Option for personal hearing	Yes- Required	No <input type="checkbox"/>

**Reply to the Show Cause Notice****8. 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.

Summit Sales LLP

**SOHAM**  
**SATISH**  
**MODI**

Digitally signed  
by SOHAM  
SATISH MODI  
Date: 2025.08.25  
18:01:20 +05'30'

Partner

**Reply to the Notice:**

9. Summit Sales LLP (hereinafter referred as “noticee”) is engaged in trading of all construction related material and other business auxiliary services. They are registered with goods and services tax department vide GSTIN NO: 36ACQFS2044C1Z7. Noticee herein makes the below submissions.

**Submissions**

10. Noticee submits that they deny all the allegations made in Show Cause Notice (SCN) as they are not factually/legally correct.

11. 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.

12. Noticee submits that the allegations made by the Show cause Notice dated 04-06-2025 are:

Para	Particulars	IGST	CGST	SGST
1	Excess claim of ITC in Form GSTR-3B	99,789	20,04,804	20,04,804
2	Tax on sales variation	-	91,620	91,620
3	Difference of output tax declared between GSTR-3B and GSTR-9 (in other words under-reporting of output tax in Form GSTR-3B)	-	25,098	25,098
5	Tax on Other Income	-	66,009	66,009
6	Tax on Credit Notes	-	67,089	67,089
7	Tax on Exempt sales	-	60,789	60,789

8	Tax on Unaccounted Waybills utilised in terms of Purchases	-	29,39,347	29,39,347
9	Tax on Waybills utilized for certain sales were not properly accounted for in the books of accounts and were not properly brought to tax dischargement	-	1,18,255	1,18,255
	<b>Total taxes put-for Proposals</b>	<b>99,789</b>	<b>53,73,011</b>	<b>53,73,011</b>
4	<b>General Penalty under Section 125</b>	-	<b>25,000</b>	<b>25,000</b>
	<b>TOTAL liability brought to attention of the taxpayer</b>	<b>99,789</b>	<b>53,98,011</b>	<b>53,98,011</b>

**I. Nature of observed inaccuracy/discrepancy : Claiming of ITC benefits improperly on certain ineligible goods or services / on certain inappropriate business activities :-**

13. The para reviews the total ITC claimed by the Noticee during FY 2021-22 and concludes that excess credit of Rs. 41,09,397/- was availed. This conclusion is drawn by comparing the ITC available as per Form GSTR-2A (reflected in Table 8A of the annual return in Form GSTR-9), (after reducing adjustments such as ITC on invoices amended by suppliers, credit notes, and ITC proposed to be blocked under Section 17(5) of the CGST Act, 2017), against the ITC claimed in Table 4A of GSTR-3B. The detailed calculation made by the assessing authority is set out below:

Particulars	IGST	CGST	SGST
ITC as per Form GSTR-2A Statement vide Table 8A of Annual Return of Form GSTR-9	3,82,303	1,26,56,925	1,26,56,925
LESS: - i) Improper claim of ITC on B2BA Invoices (Business-to-Business Amended Invoices) - List enclosed	0.00	6,187	6,187
ii) Amount of ITC involved in irregularly/ improperly claimed on Credit Notes – List enclosed	2,409	74,411	74,411
iii) Amount of ITC involved in availing ITC benefits improperly on goods/services that were found not fall in the course or in furtherance of business under Section 16(1) / and certain goods or services were found falls under the Blocked Credits or list of prohibited items/services for claiming ITC as specified under Section 17(5)	83,674	22,64,426	22,64,426

Net eligible ITC as per Form GSTR-2A/2B	2,96,220	1,03,11,901	1,03,11,901
Less: ITC claimed in Form GSTR-3B vide Table 4A	3,96,009	1,23,16,705	1,23,16,705
Amount of ITC found in excess claim	-99,789	-20,04,804	-20,04,804

14. At the outset, the Noticee submits the basis of computation on account of which the amounts stand reflected in Table 8A of Form GSTR-9.

**Table 1**

**Amount in Rupees.**

	IGST	CGST	SGST	Total
ITC B2B	3,84,712	1,27,31,336	1,27,31,336	2,58,47,384
Add: ITC B2BA	0	6,187	6,187	12,374
Add: ITC on Debit Notes	0	0	0	0
Less: ITC on Credit notes	-2,409	-74,411	-74,411	-1,51,232
Less: ITC on B2BA		-6187	-6,187	-12,374
<b>Net ITC for as Per GSTR 2A</b>	<b>3,82,303</b>	<b>1,26,56,925</b>	<b>1,26,56,925</b>	<b>2,56,96,153</b>

15. The details of table 8A as downloaded from GST portal is attached as **Annexure 1.1** and a screenshot of values populating in table 8A of GSTR -9 is provided below:

**Extract of Table 8 of GSTR 9 annual return for F.Y.2021-22**

Pt. III	Details of ITC for the financial year				
Sr.No	Details	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5
8	Other ITC related information				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	1,26,56,925.43	1,26,56,925.43	3,82,303.06	13,397.35
B	ITC as per sum total of 6(B) and 6(H) above	1,22,28,055.00	1,22,28,055.00	3,41,156.00	2,803.55
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year upto specified period.	0.00	0.00	0.00	0.00
D	Difference [A-(B+C)]	4,28,870.43	4,28,870.43	41,147.06	10,593.80

16. From Table 1 above, it is clearly established that the ITC auto-populated in Table 8A of Form GSTR-9 represents the NET ITC, which already factors in the impact of credit notes, debit notes, and B2B amendments uploaded by the suppliers. Accordingly, the net ITC, after such reductions, works out to IGST of Rs. 3,82,303/-, CGST of Rs. 1,26,56,925/-, and SGST of Rs. 1,25,56,925/-.

17. The Assessing Authority, in its computation, has rightly adopted the Net ITC available to the Noticee as the starting point for drawing a comparison between ITC available as per GSTR-2A vis-à-vis ITC

claimed in GSTR-3B. However, to this Net ITC, the Assessing Authority has further reduced ITC on account of credit notes amounting to IGST Rs. 2,409/-, CGST Rs. 74,011/-, and SGST Rs. 74,011/-, as well as ITC on account of B2BA amounting to CGST Rs. 6,187/- and SGST Rs. 6,187/-.

18. At this juncture, it is respectfully submitted that since the starting point of the computation itself is the Net ITC, any further reduction on account of credit notes and B2BA leads to a double impact of such transactions. This, in turn, incorrectly portrays that the Noticee has availed excess ITC to the said extent. The method of computation adopted is therefore erroneous, and it is requested that the reductions made on account of B2BA and credit notes be disregarded in the present calculation.
19. It is further submitted, that the noticee has claimed ITC to the tune of IGST- Rs.54,853/- CGST-Rs. 54,766/- & SGST-Rs.54,766/- pertaining to F.Y. 2020-21 in its GSTR 3B returns for the F.Y. 2021-22. The details of such claim had been correctly reported by the notice in its GSTR -9 return of FY 2020-21. GSTR-9 of 2020-21 is attached as **Annexure 1.2**.

**Extract of Table 8A of GSTR 9 annual return filed for the F.Y.2020-21**

Pt. III	Details of ITC for the financial year				
Sr.No	Details	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5
8	Other ITC related information				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	1,08,67,687.37	1,08,67,687.37	4,16,419.70	0.00
B	ITC as per sum total of 6(B) and 6(H) above	1,05,66,010.00	1,05,66,010.00	3,61,145.00	0.00
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year upto specified period.	54,766.00	54,766.00	54,853.00	0.00
D	Difference [A-(B+C)]	2,46,911.37	2,46,911.37	421.70	0.00

Therefore, it is humbly submitted that this Credit be added to eligible ITC available to notice for F.Y.2021-22. Details of invoices pertaining to F.Y. 2020-21, but input tax credit claimed in 2021-22 is given as **Annexure 1.3**.

20. Upon disregarding the incorrect reductions on account of B2BA and credit notes, and by duly adding the ITC of the F.Y. 20-21 claimed in the F.Y. 21-22, the revised computation as per your good office would be as under:

**Table 2**

**Amount in Rupees.**

Particulars	IGST	CGST	SGST
ITC as per Form GSTR-2A Statement vide Table 8A of Annual Return of Form GSTR-9	3,82,303	1,26,56,925	1,26,56,925
LESS: - i) Improper claim of ITC on B2BA Invoices (Business-to-Business Amended Invoices) - List enclosed	0.00	0.00	0.00
ii) Amount of ITC involved in irregularly/ improperly claimed on Credit Notes – List enclosed	0.00	0.00	0.00
iii) Amount of ITC involved in availing ITC benefits improperly on goods/services that were found not fall in the course or in furtherance of business under Section 16(1) / and certain goods or services were found falls under the Blocked Credits or list of prohibited items/services for claiming ITC as specified under Section 17(5)	83,674	22,64,426	22,64,426
Net eligible ITC as per Form GSTR-2A/2B	2,98,629	1,03,92,499	1,03,02,499
Add: ITC pertaining to F.Y. 20-21 claimed in F.Y. 21-22	54,853	54,766	54,766
Total Eligible credit available	3,53,492	1,04,47,265	1,04,47,265
Less: ITC claimed in Form GSTR-3B vide Table 4A	3,96,009	1,23,16,705	1,23,16,705
<b>Amount of ITC found in excess claim</b>	<b>42,527</b>	<b>18,69,440</b>	<b>18,69,440</b>

21. From the revised computation above, the only aspect now under dispute pertains to ITC which, as per the Assessing Authority, does not fall within the ambit of '*in the course or furtherance of business*' under Section 16(1) of the CGST Act, 2017, or is treated as blocked credit under Section 17(5) of the CGST Act, 2017. Accordingly, the ITC proposed to be disallowed amounts to IGST – ₹83,674/-, CGST – ₹22,64,426/-, and SGST – ₹22,64,426/-.

22. The supplier-wise ITC considered as ineligible by the Assessing Authority is furnished in the table 3 below, along with corresponding remarks indicating whether the Noticee has also treated the same as eligible or ineligible in its GST return filings.

**Table 3**

**Amount in Rupees.**

S. No	GSTIN	Party Name	IGST	CGST	SGST	Eligibility
1	06ABWPG6665N1ZR	Varindra Traders	15,000	-	-	Eligible
2	06AFYPJ0418A1ZQ	Muskan Enterprises	55	-	-	Eligible
3	06ALNPJ7963P1Z5	Bindal Textiles	293	-	-	Eligible
4	08ABEPP9724D1ZJ	Furni Fry India	300	-	-	Eligible
5	36AABCM4761E1ZM	Modi Properties Private Limited	-	23,115	23,115	Eligible
6	36AADAT9310L1Z7	Naredco Telangana Real Estate Developer's Association	-	6,350	6,350	Eligible
7	36AAEFM1459R1ZP	Modi Realty Mallapur LLP	-	14,246	14,246	Eligible
8	36AAGCM5081L1Z3	M K Mobiles Private Limited	-	7,914	7,914	Eligible
9	36AAGFS2959C1Z5	S A Sports	-	3,750	3,750	Eligible
10	36AAGFV2068P1ZJ	Vista Homes	-	2,673	2,673	Eligible
11	36AAHCG4562D1ZP	GV Research Centers Private Limited	-	16,843	16,843	Eligible
12	36AAHCG4940K1ZC	GV Discovery Centers Private Limited	-	3,960	3,960	Eligible
13	36AAHFN0766F1ZA	Nilgiri Estates	-	34,426	34,426	Eligible
14	36AAAPI6940H1ZL	M/S Fine Enterprises	-	1,746	1,746	Eligible
15	36AAMFH1012P1Z9	Hestia	-	11,56,748	11,56,748	Eligible
16	36AANFG4817C1ZH	Villa Orchids LLP	-	62,292	62,292	Eligible



17	36AASCA9050B1ZN	Artifeks Exterior And Interior Contracting Private Limited	-	8,988	8,988	Eligible
18	36ABCFM6774G2ZZ	Modi Realty (Miryalaguda) LLP	-	3,202	3,202	Eligible
19	36ABRFA6646G1Z2	Atlas Enterprises	-	564	564	Eligible
20	36ABTPV3594Q1Z8	M/S Anisha Associates	-	87,757	87,757	Eligible
21	36ACPJD6650R1Z2	M/S Maha Raja Carpets India	-	418	418	Eligible
22	36ACVFS7909P1ZV	Serene Constructions LLP	-	1,340	1,340	Eligible
23	36ADBFS3288A2Z7	Silver Oak Villas LLP	-	29,144	29,144	Eligible
24	36ADIPV3204E1ZP	M/S SVR Telecom Services	-	16,017	16,017	Eligible
25	36AMRPG2711M1ZT	Shubham Enterprises	-	1,59,268	1,59,268	Eligible
26	36BBIPM8347N1ZW	Sudarshan Maheshwaram	-	69,939	69,939	Eligible
27	36BCBPS4784B1ZJ	Sathyavarapu Hardwares	-	6,033	6,033	Eligible
28	36BDJPK0306E1Z1	Tulasi Group Of Industries	-	1,42,441	1,42,441	Eligible
29	36BERPS5253M1ZM	Saya Surender Gunny Merchants	-	5,200	5,200	Eligible
30	37AACAC4078P2Z7	Confederation Of Real Estate Developers	10,800	-	-	Eligible
31	36AADCC8601P1ZE	Bajaj Housing Finance Limited	-	3,429	3,429	Eligible
32	06AASPM3114B1Z2	Mehra's Ramson	267	-	-	Eligible
33	21ALXPA2752K1Z1	M/S Compu World	6,913	-	-	Eligible
34	27AACCP5489K1ZT	Pari Computers Private Ltd	29,226	-	-	Eligible


35	27AACGC5940C1ZV	Computronics Multivision Private Limited	8,685	-	-	Eligible
36	36AADCI3006N1ZL	Ikea India Private Limited	-	605	605	Eligible
37	36AADCO3105A1Z6	Obel Computers Private Limited	-	73	73	Eligible
38	36AAECR8516M1ZW	M/S Radiant Consumer Appliances Private Limited	-	2,204	2,204	Eligible
39	36ACUFS2935A1ZZ	M/S Shweta Computers	-	7,124	7,124	Eligible
40	36ADIPA9683N1ZW	Gautham Enterprises	-	6,051	6,051	Eligible
41	36ADVPM6562B1Z8	Shivam Computers	-	772	772	Eligible
42	36ADYPP7519G1ZT	Pirgal Electronics	-	23,947	23,947	Eligible
43	36AJIPM8876F1ZN	M/S Social Dna (Prop.) Aditya R Mankani	-	60,750	60,750	Eligible
44	36AVTPS1528D1ZB	M/S Vivid World	-	1,689	1,689	Eligible
45	36BTZPA2173D1ZN	Sai Adhitya Computers	-	594	594	Eligible
46	36FSTPS6819H1ZS	Avighna Distributors	-	7,723	7,723	Eligible
47	37AJCPD7535N1ZX	Sha Maknaji Veerchand	6,935	-	-	Eligible
48	36AANFN5769N1ZA	Nandini Ads	-	1,655	1,655	Eligible
49	36DDCPG9552D1ZM	Leomind Creatives	-	20,430	20,430	Eligible
50	27AAVFA1836B1ZJ	Anand Tyre Shoppe	366	-	-	Eligible
51	36AABCF0191R1ZA	Future Generali India Insurance Company Limited	-	2,302	2,302	Eligible
52	36AABCR7061G1ZK	Royal Sundaram General Insurance Company Limited	-	3,037	3,037	Eligible
53	36AADFF7747CZZG	M/S Fortune Commercial Vehicles	-	23,065	23,065	Eligible

54	36AAECN0650N1ZB	Neon Motors Private Limited	-	13,995	13,995	Eligible
55	36AAEFA6910D1ZW	Ashoka Tyres	-	7,345	7,345	Eligible
56	36AAEFK7016C1ZU	Kotak Mahindra General Insurance Co. Ltd.	-	3,602	3,602	Eligible
57	36AAGCM9923M2ZT	M/S Malik Motors Private Limited	-	2,706	2,706	Eligible
58	36AAZPL3304M1Z6	Service Zone	-	259	259	Eligible
59	36AADFD7340R1ZZ	Dadus	-	4,629	4,629	Ineligible
60	06AAACM0829Q1Z8	Maruti Suzuki India Limited	4,833	-	-	Ineligible
61	36AAACR9764P1ZI	R K S Motor Pvt Limited	-	1,52,833	1,52,833	Ineligible
62	36AABCB5730G1ZY	Bajaj Allianz General Insurance Company Limited	-	1,230	1,230	Ineligible
63	36AABCV2471Q1ZT	Varun Motors Private Limited	-	46,600	46,600	Ineligible
64	36ADWFS2051C1Z0	Sundar Motors	-	1,405	1,405	Ineligible

23. From Table 3 above, it is submitted that ITC pertaining to suppliers listed at Serial Nos. 1 to 58 has been considered as eligible by the Noticee. The reasoning for such treatment is elaborated in the subsequent paragraphs. On the other hand, ITC relating to suppliers enumerated at Serial Nos. 59 to 64 has been treated as ineligible by the Noticee in its GSTR-3B filings.

24. The Noticee has further examined the reasoning adopted by the Assessing Authority while determining certain credits as ineligible and respectfully submits that such classification is erroneous. The Assessing Authority has disallowed ITC merely on the basis of the supplier's name, nature of business, or general description of supply, without citing any specific provision or section of the CGST Act, 2017 under which the credit stands restricted or blocked. This arbitrary and non-specific approach lacks statutory backing and fails to satisfy the principles of natural justice, as it does not specify the precise legal grounds relied upon for denial of credit.

25. By way of illustration, at Serial No. 4 of the above table, the Assessing Authority has disallowed ITC in respect of purchases from supplier *FURNI FRY INDIA* (GSTIN: 08ABEPP9724D1ZJ), vide Invoice No. TBZK-347 dated 01-06-2021. The disallowance appears to be solely on account of the supplier's trade name containing the word 'FRY,' thereby leading to an unfounded presumption that the purchase pertains to food products. The Noticee submits that such a presumption is wholly arbitrary, devoid of any examination of the underlying supply or documentary evidence, and cannot form the basis for denial of ITC.
26. Without prejudice to the vague and arbitrary mechanism adopted by the Assessing Authority, which has resulted in an exorbitant and unsustainable demand and has caused undue hardship to the Noticee, detailed submissions are hereby made to demonstrate why the ITC relating to suppliers listed at Serial Nos. 1 to 58 is duly eligible to the Noticee.
27. The Noticee is engaged in the business of supplying goods, which include a wide range of materials used in construction, hardware, electronics, utility goods, furniture, modular kitchens, steel, iron, cable, wires, electrical fittings, tubes, pipes etc. In addition, the Noticee is also engaged in the supply of services such as carriage, business administration, digital marketing, investments, and other ancillary business services.
28. In support of the above, the Noticee submits the details of the HSN codes uploaded on the GST portal in its GST registration form. It is further submitted that while the GST registration form permits the declaration of a maximum of five HSN codes, such limitation does not restrict the dealer from trading in goods or supplying services beyond those mentioned in the registration form.



# Goods and Services Tax

Government of India, States and Union Territories

SUMMIT SALES LLP

36ACQFS2044C1Z7

Dashboard
Services
GST Law
Downloads
Search Taxpayer
Help and Taxpayer Facilities
e-Invoice
News and Updates

Dashboard
Registration
Amendment of Registration Non-Core fields
English

Application Type	GSTIN	Name of Business
Amendment (Non-Core Fields)	36ACQFS2044C1Z7	SUMMIT SALES LLP
Type of Registration	Due Date to Complete	Last Modified
Regular	09/09/2025	25/08/2025

Business Details

Promoter / Partners

Authorized Signatory

Authorized Representative

Principal Place of Business

Additional Places of Business

Goods and Services

Bank Accounts

State Specific Information

Verification

Goods

Services

Details of Goods / Commodities supplied by the business

Please specify top 5 Commodities

Search HSN Chapter by Name or Code

Search HSN Chapter

List of Goods

Sl No	HSN Code	Description of Goods	Actions
1	7413	STRANDED WIRE, CABLES, PLATED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED	DELETE
2	2516	GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE	DELETE
3	2505	NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26	DELETE
4	3924	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND HYGIENIC OR TOILET ARTICLES, OF PLASTICS	DELETE
5	4803	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED,	DELETE

29. Therefore, in the ordinary course of the Noticee's business, purchases necessarily include items such as cement, tiles, sand, bricks, paints, furniture, tents, toiletries, computers, printers, cameras, steel, cables, wires, pipes, tubes, goods-carrying vehicles, as well as expenses incurred on the maintenance of such vehicles, among others. All such procurements are directly used in the furtherance of the Noticee's business and hence qualify as eligible ITC under Section 16(1) of the CGST Act, 2017.

30. The Noticee has prepared supplier-wise details of the nature of inward supplies along with the corresponding outward sales, in order to establish that the purchases were made in the course or furtherance of business. The said details are furnished as **Annexure 1.4**. Copies of the corresponding

purchase invoices are enclosed as **Annexure 1.5**, and the related sale invoices are enclosed as **Annexure 1.6**.

31. Further, with respect to the input tax credits pertaining to vehicles, the Assessing Authority has treated them as blocked credits under Section 17(5). However, it is respectfully submitted that the said credits pertain to goods carrying vehicles and their maintenance, which are used in the course of business by the Noticee. Such credits clearly fall within the exceptions carved out under Section 17(5), and therefore, their denial is not sustainable in law.
32. With regard to the input tax credits on goods such as cement, steel, sand, bricks, etc.. it is submitted that although these items are generally associated with construction activity, in the present case, the Noticee has procured them for the sole purpose of resale and not for the construction of any immovable property. As per Section 17(5)(c) and (d), credits are restricted only when such goods or services are used for the construction of immovable property (other than plant and machinery) on one's own account, including when used in the course or furtherance of business. The provision thus blocks credits only where the taxable person himself engages in construction activity. In the instant case, since the Noticee is engaged purely in trading/resale of these goods and not in construction of immovable property, such credits cannot be treated as ineligible. It is therefore imperative that the purpose of procurement be duly examined before alleging the same as blocked credit.
33. In view of the foregoing submissions, it is respectfully requested that the Input Tax Credit amounting to IGST – ₹78,841/-, CGST – ₹20,57,729/-, and SGST – ₹20,57,729/-, pertaining to the suppliers listed at Sl. No. 1 to 58 of Table 3, be considered as eligible.
34. Further, with respect to the inward supplies from suppliers listed at Serial Nos. 59 to 64 of Table 3, the Noticee has itself considered the corresponding input tax credit as ineligible. Accordingly, such credit was either not claimed in the first place or has been duly reversed in the Noticee's GSTR-3B returns. Consequently, the ITC amounting to IGST – ₹4,833/-, CGST – ₹2,06,697/-, and SGST – ₹2,06,697/- merely represents the credit reflected in GSTR-2A in excess of the net ITC actually claimed in GSTR-3B. Since the Noticee has voluntarily not claimed such ITC, the creation of a demand on the same would amount to double taxation and result in unjust enrichment.

35. In light of the submissions made above, the Noticee hereby furnishes a recomputed table providing a comparison between the net ITC as per GSTR-2A and the ITC claimed in GSTR-3B, after duly factoring the following:

- a) ITC of F.Y. 2020-21 claimed in F.Y. 2021-22;
- b) Portion of ITC correctly eligible; and
- c) Portion of ITC considered ineligible.

**Table 4**

**Amount in Rupees.**

<b>Particulars</b>	<b>IGST</b>	<b>CGST</b>	<b>SGST</b>
ITC as per Form GSTR-2A Statement vide Table 8A of Annual Return of Form GSTR-9	3,82,303	1,26,56,925	1,26,56,925
LESS: - i) Improper claim of ITC on B2BA Invoices (Business-to-Business Amended Invoices) - List enclosed	0.00	0.00	0.00
ii) Amount of ITC involved in irregularly/ improperly claimed on Credit Notes – List enclosed	0.00	0.00	0.00
iii) Amount of ITC involved in availing ITC benefits improperly on goods/services that were found not fall in the course or in furtherance of business under Section 16(1) / and certain goods or services were found falls under the Blocked Credits or list of prohibited items/services for claiming ITC as specified under Section 17(5)	4,833	2,06,697	2,06,697
Net eligible ITC as per Form GSTR-2A/2B	3,77,470	1,24,50,228	1,24,50,228
Add: ITC pertaining to F.Y. 20-21 claimed in F.Y. 21-22	54,853	54,766	54,766
<b>Total Eligible credit available</b>	<b>4,32,323</b>	<b>1,25,04,994</b>	<b>1,25,04,994</b>
<b>Less: ITC claimed in Form GSTR-3B vide Table 4A</b>	<b>3,96,009</b>	<b>1,23,16,705</b>	<b>1,23,16,705</b>
<b>Amount of ITC found in excess claim</b>	<b>0</b>	<b>0</b>	<b>0</b>

36. From the foregoing submissions, it is clearly established that the Noticee has not availed any input tax credit in excess of what is legitimately eligible, and has diligently and voluntarily either reversed

or refrained from claiming credit wherever the same was ineligible. Accordingly, it is humbly requested that the proceedings initiated under this paragraph be dropped.

**II. Nature of observed inaccuracy/discrepancy : Under-declared sales which leads to the perception that the legitimate tax is being underpaid to the government:**

**ii. In re: Reconciliation / comparison of sales reported in different statutory forms:-**

37. In this para it is alleged that the Noticee has under-reported its taxable outward supplies in GSTR-3B as compared to the figures disclosed in GSTR-9, to the extent of Rs. 10,17,995/-. Based on this difference, a tax liability of Rs. 1,83,240/- has been proposed (comprising CGST of Rs. 91,620/- and SGST of Rs. 91,620/-).

Particulars	Amount
Outward supplies (sales) as per GSTR-3B	18,54,48,819
Outward supplies (sales) as per GSTR-09	18,64,66,814
<b>Difference</b>	<b>-10,17,995</b>

38. At the outset, the Noticee submits that its turnover for F.Y. 2021-22, as per the duly signed financial statements, amounts to Rs. 18,64,66,239/-. A snapshot of the same is provided below.

M/s. SUMMIT SALES LLP Statement of Profit and Loss for the year ended 31-03-2022				
	Particulars	Note	31 March 2022	31 March 2021
I	Revenue from operations	16	18,59,94,743	11,95,67,673
II	Other income	17	4,71,495	3,67,73,461
III	Total Income (I+II)		18,64,66,239	15,63,41,134
IV	Expenses:			

39. Noticee hereby furnishes the breakup of turnover as reported in the GSTR-9 Annual Return..

**Table 2**

**Amount in Rupees.**

		Taxable Value	CGST	SGST
A	B2C	54,33,047	4,62,992	4,62,992
B	B2B	18,10,12,670	1,66,99,409	1,66,99,409



C	Credit notes	-6,78,114	-67,088	-67,088
D	Supplies reported through Amendments	23,783	2,140	2,140
E= A+B+C+D (Taxable Turnover)		18,57,91,386	1,70,97,453	1,70,97,453
F	Exempt Supplies/Nil Rated Supplies	6,75,428	-	-
<b>G= E+F</b>		<b>18,64,66,814</b>	<b>1,70,97,453</b>	<b>1,70,97,453</b>

40. The Noticee has duly reconciled the turnover reported in GSTR-9 with the turnover reflected in the financial statements, thereby establishing that there is no discrepancy.

41. In this regard, it is respectfully submitted that **GSTR-9 is a statutory return filed under Section 44 of the CGST Act, 2017**, which serves as a reconciliatory statement consolidating the figures of outward supplies for the entire financial year. The said return is filed only after a thorough reconciliation of the books of accounts with the monthly returns, namely GSTR-1 and GSTR-3B. Furthermore, the Hon'ble High Court of Madras, in *Sri Shanmuga Hardwares Electricals v. State Tax Officer* [W.P. No. 2938 of 2023, dated 07.02.2023], has categorically held that the figures furnished in GSTR-9 ought to be duly considered by the adjudicating authority while determining tax liability, particularly in cases involving mismatches or discrepancies.

42. Therefore, it is submitted that the figures mentioned in GSTR-9, being final and reconciled with the audited financial statements, it may kindly be taken into consideration for adjudication of the case. Such audited financial Statement is attached as **Annexure 2.1**.

43. In the view of foregoing, Noticee submits that it has duly discharged the tax liability against the taxable turnover amounting Rs. 18,57,91,386/- reported in the GSTR-9 along with its outward RCM tax liability as enumerated in the table below.

**Table 3**

**Amount in Rupees.**

Particulars	Taxable Value	CGST	SGST
Taxable Turnover	18,57,91,386	1,70,97,453	1,70,97,453
RCM Turnover	3,76,490	33,884	33,884
<b>Total Tax Payable</b>		<b>1,71,31,337</b>	<b>1,71,31,337</b>

Details of Tax paid	18,61,67,876	1,71,31,337	1,71,31,337
B(i)Tax paid through ITC		1,26,16,348	1,22,93,077
B(ii)Tax paid through Cash		44,81,724	48,04,995
B(iii)Tax paid through DRC-03		33,265	33,265

44. To further substantiate the above, an extract of Table 9 of GSTR-9 detailing taxes discharged in the F.Y. 2021-22 is provided below and such GSTR-09 is attached as **Annexure 2.2**. Additionally, DRC-03 bearing ARN: AD360123012196K dated 25/01/2023, confirming the payment of Rs. 66,530/- (CGST Rs. 33,265, SGST Rs. 33,265) is attached as **Annexure 2.3**.

**An extract of Table 9 of GSTR-9**

Pt. IV Details of tax paid as declared in returns filed during the financial year							
9	Description	Tax Payable (₹)	Paid Through Cash (₹)	Paid Through ITC (₹)			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
A	Integrated Tax	0.00	0.00	0.00	0.00	0.00	
B	Central Tax	1,71,31,337.00	44,81,724.00	1,22,56,708.00		3,59,640.00	
C	State/UT Tax	1,71,31,337.00	48,04,995.00		1,22,56,708.00	36,369.00	
D	Cess	0.00	0.00				0.00
E	Interest	12,413.00	12,413.00				
F	Late Fees	9,650.00	9,650.00				
G	Penalty	0.00	0.00				
H	Other	0.00	0.00				

**An Extract of DRC-03 payment of balance taxes.**

FORM GST DRC - 03 [See rule 142(2)&142(3)] Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement												
ARN :AD360123012196K										Date :25/01/2023		
1.	GSTIN		36ACQFS2044C1Z7									
2.	Name		SUMMIT SALES LLP									
3.	Cause of Payment		Voluntary									
4.	Section under which voluntary payment is made		74(5)									
5.	Details of show cause notice, if payment is made within 30 days of its issue		Reference No:NA					Date Of issue:NA				
6.	Financial Year		2021-2022									
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)											
Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	APR 2021-MAR 2022	CGST	Telangana	33,265.00	0.00	0.00	0.00	0.00	33,265.00	Cash	DC3601230177650	25/01/2023
2.	APR 2021-MAR 2022	SGST	Telangana	33,265.00	0.00	0.00	0.00	0.00	33,265.00	Cash	DC3601230177650	25/01/2023
8. Reasons, if any - DRC 03 is filed for Difference in Table 9 of GSTR 9.												

45. In consideration of all the submissions made above it can be arrived that on comparison of turnovers reported in GSTR 3B and GSTR 9, the turnover reported in GSTR 9 annual return is greater and tax liability against such turnover had been duly discharged. Hence, there is no short payment of taxes.

46. Details of exempt turnover amounting to Rs 6,75,428 are provided separately in Para v and Para vii of the impugned notice.

**iii. In Re: Cross Verification of Output taxes reported/declared in different statutorily prescribed forms):-**

47. This para alleges short payment of outward tax liability on comparison of tax liabilities reported in GSTR 3B Returns, GSTR 1 Returns, GSTR 9 Annual Returns and GSTR 9C Annual Returns.

Particulars	IGST	CGST	SGST
Output tax reported as per Form GSTR-3B	0	1,70,72,355	1,70,72,355
Output tax reported as per Form GSTR-1	0	1,70,68,308	1,70,68,308
Output tax reported as per Form GSTR-9	0	1,70,97,453	1,70,97,453
Output tax reported as per Form GSTR-9C	0	1,70,35,230	1,70,35,230

48. Based on the above comparison, it has been proposed that there was short-reporting of output tax in Form GSTR-3B to the extent of Rs. 25,098/- (CGST) and Rs. 25,098/- (SGST) when compared with the figures disclosed in Form GSTR-9. Consequently, it is alleged that the correct outward tax liability of the Noticee ought to be CGST Rs. 1,70,97,453/- and SGST Rs. 1,70,97,453/- as reported in its GSTR 9.

49. In response, the Noticee respectfully submits that, as clearly demonstrated in Table 2 and Table 3 above, the entire tax liability as reported in the GSTR-9 Annual Return has already been duly discharged. The reconciliation with the signed financial statements as well as the payment particulars conclusively establish that there is no short payment of tax. Accordingly, the allegation of short-

reporting does not sustain, and it is humbly prayed that all further proceedings in this regard be dropped.

**iv. In Re: Levy of Penalty applying General Penalty provision Section 125.**

50. This para vaguely imposes general penalty under Section 125 to the tune of Rs.50,000/- (CGST-Rs. 25,000/- & SGST-Rs.25,000/-) without specifying that upon breach of which provision of CGST Act,2017 such penalty is being proposed.

51. Noticee submits that the Section 125 of the CGST Act,2017 can be invoked in the cases where no separate penalty had been prescribed for contravention of any provision of the CGST Act,2017. An extract of Section 125 of the CGST Act,2017 is provided hereunder for ready reference.

***“Section 125- General penalty.** Any person, who contravenes any of the provisions of this Act or any rules made thereunder for which no penalty is separately provided for in this Act, shall be liable to a penalty which may extend to twenty-five thousand rupees.”*

52. In the instant case, notice is silent on which provision of the CGST Act,2017 are in contravention and for which no penalty is prescribed under the CGST Act, 2017. Hence, it is therefore prayed that the demand for general penalty under Section 125 be dropped.

**v. In re: Other Income**

53. This para proposes to examine the applicability of GST on ‘Other Income’ amounting to Rs. 4,71,495/- as reported in the audited financial statements of the Noticee.

54. At the outset, an extract of the “Other Income” reported in the financial statements is placed hereunder for ready reference, and a copy of the audited financial statements is enclosed as **Annexure 3**. It is respectfully submitted that the total income as per the said financial statements aggregates to Rs. 18,64,66,814/-, which duly includes “Other Income” of Rs. 4,71,495/-. The aforesaid income has already been reconciled in Para (ii) of the impugned notice. Therefore, subjecting the same to further examination would tantamount to duplication, resulting in double taxation and creation of an exorbitant and unjust tax liability upon the noticee.

**Extract of Note No.17 Other income.**

		31 March 2022	31 March 2021
<b>17</b>	<b>Other income</b>		
(a)	Interest income	28,562	-
(b)	Forefit Account	2,25,000	-
(c)	Service charges	-	2,82,62,427
(d)	Rounded off	124	3,910
(e)	Prior Period items	6,560	-24,371
(f)	Interest on FDR	1,60,747	1,70,770
(g)	Profit on sale of car	13,125	-
(h)	Share of Income tax refund	37,378	-
	<b>Total other income</b>	<b>4,71,495</b>	<b>3,67,73,461</b>

55. However, the noticee hereby examines the GST liability on such components of other income and ledger copies of all such components are attached as **Annexure 5.1**.

**Table 3**

**Amount in Rupees.**

Component of Other Income	Amount	GST Applicability Explanation	GST Treatment
(a) Interest income	28,562	Entry 27(a) of Notification No. 12/2017-CT (Rate): “Services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount (other than interest involved in credit card services)” are exempt.	Exempt
(b) Interest on FDR	1,60,747	Same as above – Entry 27(a) of Notification No. 12/2017-CT (Rate) confirms exemption.	Exempt
(c) Forfeit Account	2,25,000	Clause 5(e) of Schedule II to the CGST Act, 2017, as clarified by Circular No. 178/10/2022-GST [F. No. 190354/176/2022-TRU, dated 03-08-2022], provides that forfeiture of advance shall be treated as a supply of service if it arises in connection with a contract or agreement. In the present case, the forfeiture of income pertains to the sale of a flat after issuance of the Occupancy Certificate (OC). Since the sale of completed flats post-OC is classified as a Non-GST supply in terms of Schedule III of the CGST Act, 2017, the related forfeiture	Non-GST

		of advance also assumes the same character. Accordingly, such forfeiture is to be treated as a Non-GST supply and does not attract GST liability.	
(d) Rounded off	124	Does not constitute “supply” under Section 7, but only notional/statement adjustment.	Not Taxable
(e) Prior Period items	6,560	Does not constitute “supply”; reflects accounting adjustment and not revenue from supply under Section 7.	Not Taxable
(f) Profit on sale of car	13,125	The GST liability on the sale of used motor vehicles is governed by Notification No. 8/2018-Central Tax (Rate), dated 25-01-2018. The said notification provides that, where no input tax credit (ITC) has been availed at the time of purchase, GST is payable only on the margin, i.e., the difference between the selling price and the purchase price of the motor vehicle. Furthermore, if the margin is negative, no GST is payable.	Taxable
(g) Share of Income Tax refund	37,378	Refund of income tax is not a consideration for supply under Section 7; it is monies received back, not a supply.	Not Taxable
Total Other Income	4,71,495		

For point (f) Profit on Sale of Car – In the present case, since the Noticee had not availed ITC on the vehicle at the time of purchase, and as the sale has resulted in a positive margin of Rs. 13,135/-, GST is payable only on such margin in terms of Notification No. 8/2018-Central Tax (Rate), dated 25-01-2018. Accordingly, the GST liability arising on this transaction at the applicable rate of 18% works out to CGST Rs. 1,181/- and SGST Rs. 1,181/-

**vi. In re: Credit Notes.**

56. It has been pointed out that credit notes amounting to **Rs. 6,78,115/-** (comprising **CGST Rs. 67,089/-** and **SGST Rs. 67,089/-**) were declared in Table 4(l) of the GSTR-9 Annual Return, and it is proposed to levy GST thereon if no satisfactory explanation and supporting documents are furnished

57. In this regard, the Noticee respectfully submits that all such credit notes have been duly reported in the respective monthly Form GSTR-1 returns, strictly in compliance with the requirements of Rule 53(1A) of the CGST Rules, 2017. Further, reliance is placed on CBIC Circular No. 72/46/2018-GST dated 26.10.2018, which clarifies that the effect of credit notes duly reported in GSTR-1 is to be reflected in the returns and such amounts cannot be subjected to additional tax liability once properly disclosed.

58. A detailed list of all credit notes issued during F.Y. 2021-22, along with supporting documentation, is enclosed as **Annexure 6.1** for ready reference. Accordingly, no further tax liability arises on account of the said credit notes, and the proposal for levy of GST is untenable in law as well as on facts.

**vii. In re: Exempt sales.**

59. This para proposes to levy GST on exempt sales declared in Table 5(D) of the Annual Return (Form GSTR-9) amounting to Rs. 6,75,428/-, and accordingly seeks a detailed explanation, along with supporting documentation, regarding the nature and GST treatment of such declared exempt sales.

60. The Noticee respectfully submits that, apart from the *other income* already examined separately in para (v) above, the entity has also affected nil-rated B2C supplies amounting to Rs. 2,03,933/- during the financial year 2021-22. These supplies relate to goods/services notified under GST as attracting a nil rate of tax under the relevant rate Notifications issued under Section 11 of the CGST Act, 2017, and therefore do not give rise to any GST liability. In terms of Section 2(47) of the CGST Act, 2017, the expression "*exempt supply*" includes supplies attracting nil rate of tax as well as non-taxable supplies. Accordingly, the cumulative value of these transactions, together with the exempt "other income" of Rs. 4,71,495/-, was correctly disclosed as "Exempt Supplies" in Table 5(D) of Form GSTR-9.

Particulars	Amount
Other Income	4,71,495
Nil rated B2B sales	2,03,933
Total	6,75,428

61. In Support of the above, a detailed list of all nil-rated B2B supplies is attached as **Annexure 8**, and sample invoices substantiating such transactions are enclosed as **Annexure 9**. List of purchase invoices effecting nil-rated purchases is provided as **Annexure 10**.

62. In view of the statutory position and documentary evidence submitted, the Noticee humbly submits that the reporting of these exempt supplies in Table 5(D) of GSTR-9 is correct and fully compliant with GST law. It is therefore prayed that the proposed demand on this account be dropped.

**viii. Tax on Unaccounted Waybills utilised in terms of Purchases.**

63. This para alleges that 57 inward transactions identified through waybills, valued at Rs.2,96,21,361/-, are not reflected in the noticee's GSTR-2A/2B returns for the year. Hence, these unreflected purchases result in unreported sales or suppressed turnover, potentially resulting in unpaid GST.

64. The Noticee respectfully submits that, upon thorough verification, all the **57 inward transactions** covered by the E-Way Bills cited in the notice are duly appearing in the **GSTR-2A** statement for the relevant tax period. Therefore, the allegation of discrepancy is factually incorrect and unsustainable

65. Further, as per Section 16(2) of the CGST Act, 2017, entitlement to input tax credit is contingent upon possession of a valid tax invoice and the reflection of the same in the returns. Since all these transactions are duly reflected in the GSTR-2A and correspond with the underlying invoices, the requirement under law stands fully complied with, leaving no scope for any adverse inference of suppressed turnover.

66. In support of this submission, the complete list of 57 E-Way Bills is enclosed as **Annexure 8.1**, along with a copy of the corresponding GSTR-2A report as **Annexure 8.2**, clearly demonstrating accurate reflection of such transactions.

67. In view of the above factual position, statutory compliance, and enclosed documentary evidence, it is most respectfully submitted that the allegation of unreported purchases and suppressed turnover is baseless and devoid of merit, and the para deserves to be set aside.



ix. **Tax on Waybills utilized for certain sales were not properly accounted for in the books of accounts and were not properly brought to tax dischargement.**

68. The para alleges that certain sale transactions having taxable value Rs.13,13,945/- covered by three waybills are not reported in Form GSTR-1 and GSTR-3B.

SL.No.	To GSTIN & Name	EWB No. & Date	Doc No. & Date	Assess Val.	Tax Val.	HSN Code
1	36AFCM0052Q1Z9 / MODI BUILDERS & INFRA STRUCTURES	171347109913 - 29/06/21	14476 - 27/11/2020	11,27,053	2,02,870	7214
2	36KNCPS4339M1Z8 / AMEER ALI	101537497382 - 26/07/21	18514 - 26/07/2021	69,436	12,498	3210
3	36KNCPS4339M1Z8 / AMEER ALI	121386048199 - 07/10/21	19729 - 07/10/2021	1,17,456	21,142	3210
				13,13,945	2,36,510	

69. It is submitted that the first e-way bill vide EWB No.171347109913 dated 29-06-2021 pertains to Invoice No. 14476 dated 27/11/2020, which was duly reported in the GSTR-1 return for the month of November,2020, and the corresponding tax liability was discharged vide respective GSTR 3B return. In support of this, sale invoice issued to Modi Builders Infra Structures is attached as **Annexure 9.1**.

70. Regarding the second and third e-way bills (against Invoice Nos. 18514 dated 26/07/2021 and 19729 dated 07/10/2021), these pertain to supplied made to AMEER ALI, registered as a composition dealer under and thus sales to him were reported under B2C supplies in the monthly returns, and the applicable tax liability was discharged.

71. Therefore, all 3 supplies pointed out in the notice have thus been correctly disclosed and the tax liability had been duly discharged. In support of such submission ledger in the books of accounts for the buyer AMEER ALI is attached as **Annexure 9.2**.

72. Since it has already been established in the replies to Para II and Para III above that the noticee has duly discharged its entire tax liability on its turnover, subjecting the same turnover to further examination and taxation under different criteria would result in double taxation, which is neither warranted nor legally sustainable. To further substantiate this position, the noticee is submitting its sales register along with a reconciliation statement of turnover as **Annexure 9.3** and **Annexure 9.4** respectively, clearly evidencing the completeness of reporting all sale transactions and the corresponding discharge of tax liability in its GST returns. Accordingly, it is respectfully requested that this para may kindly be dropped.

73. In view of the detailed submissions made hereinabove, the noticee humbly requests that all proceedings initiated under the present notice be dropped, as the issues raised have been duly substantiated with appropriate explanations and supporting documents.

Sincerely,

Authorised Signatory

**BEFORE THE STATE TAX OFFICER**  
**BEGUMPET DIVISION**

Sub: Adjudication Proceedings against DRC-01 Notice issued vide reference number provided below for Summit Sales LLP (GSTIN: 36ACQFS2044C1Z7).

Reference Number	Date
ZD360625002560Q	04-06-2025

I, Soham Satish Modi, partner of Summit Sales LLP hereby authorize and appoint **KGM & Co.**, 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 25<sup>th</sup> August, 2025 at Hyderabad.

For Summit Sales LLP

**SOHAM**  
**SATISH**  
**MODI**

Digitally signed  
by SOHAM  
SATISH MODI  
Date:  
2025.08.25  
10:59:55  
+05'30'

Soham Satish Modi



**Acceptance of Appointment**

I, Pranay Mehta, partner of M/s KGM & Co., Chartered Accountants, do hereby declare that the said M/s KGM & Co. 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 SGST Act, 2017. I accept the above-said appointment on behalf of M/s KGM & Co. The firm will represent through any one or more of below mentioned persons who are qualified to represent before the concerned authorities.

1. CA Pranay Mehta having membership No. 233650.
2. CA Preethi Gilluka having membership No. 242628.
3. CA Ajay Bajaj having membership No. 242832.
4. Advocate Nishanth Rao K.N having enrollment no. TS/1041/2019.

Dated: 25.08.2025

**Address for service:**

**KGM & Co.,  
Chartered Accountants,  
First Floor, Soham Mansion  
Opposite Bharat Petroleum  
M.G. Road, Secunderabad  
Hyderabad, Telangana 500003**

**For KGM & Co.  
Chartered Accountants**



**Pranay Mehta  
Partner (M. No. 233650)**

**Annexure List**

<b>Annexure No.</b>	<b>Description</b>
1.1	Table 8A
1.2	Gstr-9 Of F.Y. 2020-21
1.3	Details Of Invoices Of 2020-21 Whose Itc Is Claimed In 21-22
1.4	Party Wise Details Of Inward Supplies, Mapping To Corresponding Sales
1.5	Sample Purchase Invoices Against Each Nature Of Supply
1.6	Sales Invoices Against Each Nature Of Supply
2.1	Financial Statements Of F.Y. 2021-22
2.2	Gstr-9 Of F.Y. 2021-22
2.3	Drc-03 Ad360123012196K Dated: 25/01/2023
5.1	Ledger Copies Of Other Income
6.1	List Of Credit Notes
7.1	List Of All Nil-Rated B2B Supplies
7.2	Sample Invoices Nil-Rated B2B Supplies
7.3	List Of Purchase Invoices Effecting Nil-Rated Purchases
8.1	List Of 57 E-Way Bills Along With Mapping To Gstr 2A
8.2	Gstr-2A
9.1	Sale Invoice Issued To Modi Builders Infra Structures
9.2	Ledger Of Ameer Ali
9.3	Sales Register
9.4	Reconciliation Statement Of Turnover