

GST Computation -- Approval Form

Company/firm name		M C MODI EDUCATIONAL TRUST			
From date	01-MAR-2020	To date	31-MAR-2020		
Item	Total taxable value	IGST	CGST	SGST	
A. ITC available from previous periods	0.00	0.00	0.00	0.00	
B. ITC for the current period	0.00	0.00	0.00	0.00	
C. Total ITC	0.00	0.00	0.00	0.00	
D. Outward taxable supplies	4,55,196.00	0.00	40,967.64	40,967.64 ✓	
E. Inward Supplies-liable to Reverse Charges	1,08,992	0.00	9,809	9,089	
F. Outward supplies -- nil rated /exempted	9,228.00	0.00	0.00	0.00	
G. Net tax payable (D - C)		0.00	50,776.64	50,776.64 ✓	
Remarks:					
Details of amount paid :		Amount paid	1,01,554 ✓		
Challan no		Challan date			
Approved	Accountant	Manager	GST Consultant	MD	
Sign	S. Keerthana	<i>[Signature]</i>	<i>[Signature]</i>		
Date	07-04-2020	24/06/2020	24/06/2020		

M C Modi Educational Trust
5-4-187/3 & 4, II Floor,
Soham Mansion, M.G. Road,
Secunderabad - 500 003.

GST Computation
1-Mar-2020 to 31-Mar-2020

Page 1

1-Mar-2020 to 31-Mar-2020

GSTIN/UIN : 36AAATM5488Q2Z0

Returns Summary

Total number of vouchers for the period	32
Included in returns	9
<i>Participating in return tables</i>	9
<i>No direct implication in return tables</i>	0
Not relevant for returns	23
Incomplete/Mismatch in information (to be resolved)	0

Particulars	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
Outward Supplies						
Local Sales	4,64,424.00		40,967.64	40,967.64		81,935.28
Taxable	4,55,196.00		40,967.64	40,967.64		81,935.28
Exempted	9,228.00					
Total Outward Supplies	4,64,424.00		40,967.64	40,967.64		81,935.28
Total Liability	4,64,424.00		40,967.64	40,967.64		81,935.28

Inward Supplies

Local Purchase	1,021.00					
Exempted	1,021.00					
Total Inward Supplies	1,021.00					
Total Input Tax Credit	1,021.00					

M C Modi Educational Trust
5-4-187/3 & 4, II Floor,
Soham Mansion, M.G. Road,
Secunderabad - 500 003.

Voucher Register
1-Mar-2020 to 31-Mar-2020

Page 1

Vouchers of : Sales Taxable

1-Mar-2020 to 31-Mar-2020

Particulars	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
Ajay Mehta-Rent Receipts	18,378.00		1,654.02	1,654.02		3,308.04
Fortune Motors Pvt Ltd-Rent	32,196.00		2,897.64	2,897.64		5,795.28
Modi Properties Pvt Ltd-Rent	64,434.00		5,799.06	5,799.06		11,598.12
Ashoka Motors India Pvt Ltd.-Rent	5,698.00		512.82	512.82		1,025.64
M/s.Luharuka And Associates	4,500.00		405.00	405.00		810.00
Rent - Sri Sai Enterprises	3,29,990.00		29,699.10	29,699.10		59,398.20
Grand Total	4,55,196.00		40,967.64 ✓	40,967.64 ✓		81,935.28

M C Modi Educational Trust

5-4-187/3 & 4, II Floor,
Soham Mansion, M.G. Road,
Secunderabad - 500 003.

Trial Balance

1-Mar-2020 to 31-Mar-2020

Page 1

Particulars	Closing Balance	
	Debit	Credit
Capital Account		4,45,87,045.37
Trust Fund		4,45,87,045.37
Current Liabilities	19,03,043.00	45,20,009.84
Duties & Taxes	16,43,580.00	1,04,027.84
Sundry Creditors	2,59,463.00	22,298.00
Rent Deposits		43,93,684.00
Fixed Assets	2,37,59,013.22	
Hospital Construction Account	24,50,902.24	
Building- Soham Mansion	52,33,215.55	
Land	1,59,63,000.00	
Land & Building - Paradise	1,04,977.43	
Motar Pump	6,918.00	
Investments	37,04,641.60	
Accrued Interest - IDBI	22,90,597.80	
Accrued Interest Yes Bank	14,14,043.80	
Current Assets	3,21,92,937.33	7,19,435.76
Deposits (Asset)	1,49,696.00	
Loans & Advances (Asset)	43,76,068.80	1,10,268.00
Sundry Debtors	10,14,171.88	
Cash-in-hand	53,000.65	
Bank Accounts	2,66,00,000.00	6,09,167.76
Direct Incomes		4,55,196.00
Rental Charges		4,55,196.00
Indirect Incomes	0.28	9,228.00
Interest on Fd Yes Bank		9,228.00
Rounded Off	0.28	
Indirect Expenses	16,834.00	
Audit Fees	15,813.00	
Interest on TDS	1,021.00	
Profit & Loss A/c		1,12,85,554.46
Grand Total	6,15,76,469.43	6,15,76,469.43

clients copy .

Name : M C Modi Educational Trust

Mar-20	Turnover	Taxable Value	IGST	CGST	SGST	Cess	Total Tax	Cross Check
--------	----------	---------------	------	------	------	------	-----------	-------------

B2B + B2B DN

0.00	-	-	-	-	-	-	-	-
3.00	-	-	-	-	-	-	-	-
5.00	-	-	-	-	-	-	-	-
12.00	-	-	-	-	-	-	-	-
18.00	5,37,131	4,55,196	-	40,968	40,968	-	81,935	0.18
28.00	-	-	-	-	-	-	-	-
A	5,37,131	4,55,196	-	40,968	40,968	-	81,935	-

B2B Credit Notes

0.00	-	-	-	-	-	-	-	-
3.00	-	-	-	-	-	-	-	-
5.00	-	-	-	-	-	-	-	-
12.00	-	-	-	-	-	-	-	-
18.00	-	-	-	-	-	-	-	-
28.00	-	-	-	-	-	-	-	-
B	-	-	-	-	-	-	-	-

B2C

0.00	-	-	-	-	-	-	-	-
3.00	-	-	-	-	-	-	-	-
5.00	-	-	-	-	-	-	-	-
12.00	-	-	-	-	-	-	-	-
18.00	-	-	-	-	-	-	-	-
28.00	-	-	-	-	-	-	-	-
C	-	-	-	-	-	-	-	-

B2CL

0.00	-	-	-	-	-	-	-	-
3.00	-	-	-	-	-	-	-	-
5.00	-	-	-	-	-	-	-	-
12.00	-	-	-	-	-	-	-	-
18.00	-	-	-	-	-	-	-	-
28.00	-	-	-	-	-	-	-	-
D	-	-	-	-	-	-	-	-

Exempt Turnover

Zero Rated Turnover

Nil Rated Turnover

Advances

9,228

9,228

-

-

Total

4,64,424

40,968

40,968

81,935

Review

81,935

Workings

M C Modi Educational Trust

Return Period	
Due Date	20-0
Date of Filing	
Delay in Filing	
Prepared By	Neha
Date of Prep	19-0
Reviewed By	
Date of Review	
Data Receipt Date	02-0

Particulars	Taxable Value	IGST	CGST	SGST	Cess
OUTPUT					
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	4,55,196	-	40,968	40,968	-
(b) Outward taxable supplies (zero rated)	-	-	-	-	-
(c) Other outward supplies (Nil rated, exempted)	9,228	-	-	-	-
(d) Inward supplies (liable to reverse charge)	1,08,992	-	9,809	9,809	-
(e) Non-GST outward supplies	-	-	-	-	-
Total	4,64,424	-	40,968	40,968	-
INPUT					
(A) ITC Available (whether in full or part)			50,777	50,777	-
(1) Import of goods	-	-	-	-	-
(2) Import of services	-	-	-	-	-
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	-	-	-	-	-
(4) Inward supplies from ISD	1,08,992	-	9,809	9,809	-
(5) All other ITC	-	-	-	-	-
(B) ITC Reversed					
1) As per Rule 42 & 43 of CGST/SGST rules	-	-	-	-	-
2) Others	-	-	-	-	-
(C) Net ITC Available (A) - (B)					
D) Ineligible ITC	-	-	-	-	-
1) As per section 17(5)	-	-	-	-	-
2) Others	-	-	-	-	-
Opening Clf	-	-	-	-	-
Liability Payable in Cash	-	-	-	-	-
ICM Payable in Cash	-	-	40,968	40,968	-
Interest on Net Liability	-	-	-	-	-
late Fees	-	-	-	-	-
total Payable	-	-	-	-	-
losing Credit C/f	-	-	40,968	40,968	-

Other Remarks if Any

Security Services received from Expert Security Services is liable to RCM. The tax for the month of Mar-20 is CGST - Rs. 1066.77, SGST - Rs. 1066.77

- 9

Form GSTR-1

[See rule (59(1))]

Details of outward supplies of goods or services

Year	2019-20
Month	March

1. GSTIN	36AAATM5488Q2Z0
2(a). Legal name of the registered person	M.C.MODI EDUCATIONAL TRUST
2(b). Trade name, if any	M.C.MODI EDUCATIONAL TRUST
3(a). Aggregate Turnover in the preceding Financial Year	-
3(b). Aggregate Turnover - April to June, 2017	-

4A, 4B, 4C, 6B, 6C - B2B Invoices

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
7	537131	455196	0	40967.64	40967.64	0

5A, 5B - B2C (Large) Invoices

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Cess
0	0	0	0	0

9B - Credit / Debit Notes (Registered)

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

9B - Credit / Debit Notes (Unregistered)

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Cess
0	0	0	0	0

6A - Exports Invoices

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax
0	0	0	0

7 - B2C (Others)

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

8 - Nil rated, exempted and non GST outward supplies

No. of Records	Total Nil amount	Total Exempted amount	Total Non-GST Amount
1	0	9228	0

11A(1), 11A(2) - Tax Liability (Advances Received)

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

11B(1), 11B(2) - Adjustment of Advances

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

12 - HSN-wise summary of outward supplies

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
1	537131.28	455196	0	40967.64	40967.64	0

13 - Documents Issued

No. of Records	Documents Issued	Documents Cancelled	Net issued Documents
1	7	0	7

9A - Amended B2B Invoices

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

9A - Amended B2C (Large) Invoices

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Cess
0	0	0	0	0

9C - Amended Credit/Debit Notes (Registered)

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

9C - Amended Credit/Debit Notes (Unregistered)

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Cess
0	0	0	0	0

9A - Amended Exports Invoices

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax
0	0	0	0

10 - Amended B2C(Others)

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

11A - Amended Tax Liability (Advance Received)

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

11B - Amendment of Adjustment of Advances

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

Form GSTR-3B

[See rule 61(5)]

Year	2019-20
Month	March

1. GSTIN	36AAATM5488Q2ZO
2. Legal name of the registered person	M.C.MODI EDUCATIONAL TRUST

3.1 Tax on outward and reverse charge inward supplies

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	455196.00	0.00	40968.00	40968.00	0.00
(b) Outward taxable supplies (zero rated)	0.00	0.00	-	-	0.00
(c) Other outward supplies (Nil rated, exempted)	9228.00	-	-	9809	-
(d) Inward supplies (liable to reverse charge)	108992.00	0.00	9809.00	0.00	0.00
(e) Non-GST outward supplies	0.00	-	-	-	-

3.2 Inter-state supplies

Nature of Supplies	Total Taxable value	Integrated Tax
Supplies made to Unregistered Persons	0.00	0.00
Supplies made to Composition Taxable Persons	0.00	0.00
Supplies made to UIN holders	0.00	0.00

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
(A) ITC Available	0.00	98090.00	98090.00	0.00
(B) ITC Reversed	0.00	0.00	0.00	0.00
(C) Net ITC Available (A) – (B)	0.00	0.00	0.00	0.00
(D) Ineligible ITC	0.00	0.00	0.00	0.00

5. Exempt, nil and Non GST inward supplies

Nature of Supplies	Inter-state supplies	Intra-state supplies
From a supplier under composition scheme, Exempt and Nil rated supply	0.00	0.00
Non-GST supply	0.00	0.00

5.1 Interest and Late fee

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
Interest	0.00	0.00	0.00	0.00
Late fee	-	0.00	0.00	-

6.1 Payment of tax

Description	Total tax payable	Tax paid through ITC				Tax/Cess paid in cash	Interest paid in cash	Late fee paid in cash
		Integrated Tax	Central Tax	State/UT Tax	Cess			
(A) Other than reverse charge								
Integrated Tax	0.00	0.00	0.00	0.00	-	0.00	0.00	-
Central Tax	40968.00	0.00	0.00	-	-	0.00	0.00	0.00
State/UT Tax	40968.00	0.00	-	0.00	-	0.00	0.00	0.00
Cess	0.00	-	-	-	0.00	0.00	0.00	-
(B) Reverse charge								
Integrated Tax	0.00	-	-	-	-	0.00	-	-
Central Tax	0.00	-	-	-	-	0.00	-	-
State/UT Tax	0.00	-	-	-	-	0.00	-	-
Cess	0.00	-	-	-	-	0.00	-	-

6.2. TDS/TCS Credit

Details	Integrated Tax	Central Tax	State/UT Tax
TDS	0	0	0
TCS	0	0	0

Returns Summary									
Total number of vouchers for the period									
32	Included in returns								
8	Included in HSN/SAC Summary								
24	Incomplete HSN/SAC information (to be provided)								
0	Not relevant for returns								
0	Incomplete/Mismatch in information (to be resolved)								
SI	No.	Particulars	Vou-cher Count	Taxable Value	Integra-ted Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Tax Invoice Amount
1	B2B Invoices - 4A, 4B, 4C, 5B	4,55,196.00	7	40,967.64	40,967.64	40,967.64	81,935.28	5,37,131.00	
2	B2C(Large) Invoices - 5A, 5B								
3	B2C(Small) Invoices - 7								
4	Credit/Debit Notes(Registered) - 9B								
5	Credit/Debit Notes(Unregistered) - 9B								
6	Exports Invoices - 6A								
7	Tax Liability(Advances received) - 11A(1), 11A(2)								
8	Adjustment of Advances - 11B(1), 11B(2)								
9	Nil Rated Invoices - 8A, 8B, 8C, 8D	9,228.00	1						9,228.00
Total			8	4,64,424.00	40,967.64	40,967.64	81,935.28	5,46,359.00	

HSN/SAC Summary - 12
Document Summary - 13

Returns Summary						
Total number of vouchers for the period						
32	Included in returns	9	Participating in return tables	0	No direct implication in return tables	Not relevant for returns
23	Incomplete/Mismatch in information (to be resolved)					
0	Taxable Value					
	Integrat-	Central	State Tax	Cess	Tax	Amount
	ed Tax	Tax	Amount	Amount	Amount	Amount
	Amount	Amount	Amount	Amount	Amount	Amount
	Amount	Amount	Amount	Amount	Amount	Amount

3.1 Outward supplies and inward supplies liable to reverse charge
4,64,424.00 40,967.64 40,967.64 81,935.28

3.2 Of the supplies shown in 3.1 (a) above, details of inter-state supplies made to unregistered persons, composition taxable persons and UIN holders

4 Eligible ITC
5 Value of exempt, nil rated and non-GST inward supplies 1,021.00

5.1 Interest and Late fee Payable

Reverse Charge Liability and Input Credit to be booked

Reverse Charge Inward Supplies 0.00

Import of Service 0.00

Input Credit to be Booked

Advance Payments

Amount Unadjusted Against Purchases

Purchase Against Advance from Previous Periods 0.00

5-4-18/73 & 4, II Floor,
 Soham Mansion, M.G. Road,
 Secunderabad - 500 003.

Voucher Register
 1-Mar-2020 to 31-Mar-2020

Vouchers of : Outward taxable supplies (other than zero rated, nil rated and exempted)

1-Mar-2020 to 31-Mar-2020

Page 1

Date	Particulars	GSTIN/UN	Vch Type	Vch No.	Value	Amount	State Tax	Cess	Total Tax
31-3-2020	Ajay Mehta	36AATPM6413C1ZO	Sales	MCM 78/2019-20	18,378.00	1,654.02	1,654.02	3,308.04	
31-3-2020	Fortune Motors Pvt Ltd	36AAACF5155E1ZW	Sales	MCM 79/2019-20	32,196.00	2,897.64	2,897.64	5,795.28	
31-3-2020	Modi Properties Pvt Ltd	36AABCM4761E1ZM	Sales	MCM 80/2019-20	16,317.00	1,468.53	1,468.53	2,937.06	
31-3-2020	Ashoka Motors India Pvt Ltd	36AAJCA4587G1ZE	Sales	MCM 81/2019-20	5,698.00	512.82	512.82	1,025.64	
31-3-2020	Modi Properties Pvt Ltd	36AABCM4761E1ZM	Sales	MCM 82/2019-20	48,117.00	4,330.53	4,330.53	8,661.06	
31-3-2020	M/s. Lohanika And Associates	36AAAF6424D1ZO	Sales	MCM 83/2019-20	4,500.00	405.00	405.00	810.00	
31-3-2020	Sri Sai Enterprises	36ABCF51668R1ZG	Sales	MCM 84/2019-20	3,29,990.00	29,699.10	29,699.10	59,398.20	
Grand Total					4,55,196.00	40,967.64	40,967.64	81,935.28	

Form GST PMT -06 Payment Challan (See Rule 87(2)) Challan for deposit of goods and services tax						CPIN: 20073600032586		Challan Generated on : 07/07/2020		Expiry Date : 22/07/2020	
Details of Taxpayer											
GSTIN: 36AAATM5488QZ20				E-mail Id:				Mobile No.: 9XXXXXXX3761			
Name(Legal): M.C.MODI EDUCATIONAL TRUST				Address : XXXXXXXXXX Telangana,500003							
Details of Deposit (All Amount in Rs.)											
Government		Major Head		Minor Head							
			Tax	Interest	Penalty	Fee	Others	Total			
Of India	CGST(0005)	50777	-	-	-	-	-	50777			
	IGST(0008)	-	-	-	-	-	-	-			
	CESST(0009)	-	-	-	-	-	-	-			
	Sub-Total	50777	0	0	0	0	0	50777			
	SGST(0006)	50777	-	-	-	-	-	50777			
Total Amount		Rupees One Lakhs One Thousand Five hundred Fifty-Four Only									
Total Amount		101554									
Mode of Payment											
☐ E-Payment ☒ Over the Counter(OTC) ☒ NEFT / RTGS											
NEFT/RTGS											
Remitting Bank		YES BANK		Beneficiary Name		GST		Beneficiary Account Number (CPIN)		20073600032586	
Name of beneficiary bank		Reserve Bank of India		Code (IFSC)		RBIS0GSTMPT		Amount		101554	
Note: Charges to be separately paid by the person making payment.											
Particulars of depositor											
Name				Designation/Status(Manager,partner etc)				Signature			
Date											
Paid Challan Information											
GSTIN				Taxpayer Name				Name of the Bank			
Amount				Bank Reference No.(BRN)/UTR							

CIN	Payment Date	Bank Ack No. (For Cheque / DD deposited at Bank's counter)
GOODS AND SERVICES TAX		
Mandate Form for making GST Payment through NEFT/ RTGS Mode (See Rule —)		
(Valid Till Date : 22/07/2020)		
I hereby authorize YES BANK to remit an Amount of Rs 101554 (Rupees in words) Rupees One Lakhs One Thousand Five hundred Fifty-Four Only through [] NEFT [] RTGS as per details given below :		
DETAILS OF APPLICANT(REMITTER)		
Name of the Remitter	M.C.MODI EDUCATIONAL TRUST	
Account Number		
Cheque Number		
Cheque Date		
Address	XXXXXXXXXXXX Telangana,500003	
Contact No.	9XXXXXX3761	
DETAILS OF BENEFICIARY		
Beneficiary Name	GST	
Beneficiary Account No.(CPIN)	20073600032586	
Beneficiary Bank Name	Reserve Bank of India	
Beneficiary IFSC Code(11-digit)	RBIS0GSTMPT	
Amount	101554	
FOR BANK'S USAGE		
Date: _____		
Signature _____ (.....)		
Instruction for Banks/Customer :		
Date and time of receipt of NEFT/RTGS request		
Transaction Amount		
NEFT/RTGS Charges		
Total Debit to Customer		
NEFT /RTGS initiation date & time		
NEFT/RTGS unique transaction number (UTR No.)		
1. No change is allowed in the NEFT/RTGS details by the customer or the originating bank. The transaction is liable to be rejected in case of any change in the NEFT/RTGS details 2. This NEFT/RTGS transaction should reach the destination bank before expiry of challan period. In case of any delay, the NEFT /RTGS transaction would be returned to the originating account. It would be the responsibility of the customer and the originating bank to ensure that the NEFT /RTGS remittance reaches the beneficiary account well before the expiry period and neither the GST Authorities nor Reserve Bank of India would be responsible for any delay.		



Company/firm name		M C MODI EDUCATIONAL TRUST	
From date	01-MAR-2020	To date	31-MAR-2020
Item	Total taxable value	IGST	CGST
A. ITC available from previous periods	0.00	0.00	0.00
B. ITC for the current period	0.00	0.00	0.00
C. Total ITC	0.00	0.00	0.00
D. Outward taxable supplies	4,55,196.00	0.00	40,967.64
E. Outward supplies - nil rated / exempted	9,228.00	0.00	0.00
F. Net tax payable (D - C)		0.00	40,967.64
Remarks:			
GST on RCM basis for F.Y. 19-20. 9809 1065 1065			
Details of amount paid :		Amount paid	
		81,935.00	
Challan no		Challan date	
Approved	Accountant	Manager	GST Consultant
Sign	S. Keerthana	<i>[Signature]</i>	<i>[Signature]</i>
Date	07-04-2020	16/06/2020	28/06/2020

* GST on Reverse charge basis on outward supply of security services is liable to GST. Please calculate the same.