Hiregange & Associates
Chartered Accountants

Draft GST Review Report

April'18 – March'19

M/s. Villa Orchids LLP

Private and Confidential

GST Review Report for the period April’18 – March’19

To
Mr. Soham modi,
Managing partner,
Soham Mansion,
5-4-187/3and4,
Secundrabad.
500003.

Date of Report: 22/11/2019

Dear Sir/ Madam,

Sub: GST Review Report for the period April 2018 to March 2019
Ref: Your confirmation provided in this regard vide email Dated 21.06.2019

Please find herewith our detailed report, the scope of our review is as per the offer letter sent and your confirmation in this regard. We hereunder provide you with our observations and suggestions, which are based on the checks conducted by us, records made available and as per explanations and information are given to us. The limited review is carried out as per the principles laid down by the standards on review engagement as issued by the Institute of Chartered Accountants of India from time to time. The review is carried out on a sample basis and our observations are subject to the records furnished, explanations and information are given to us.

Thanks & Regards,

For M/s. Hiregange & Associates,
Chartered Accountants

CA Subba Reddy,
Partner

Abbreviations

Abbreviation	Description
Auditee	Villa Orchids LLP
RCM	Reverse Charge Mechanism
Act	CGST Act,2017
BOA	Books of Accounts
ITC	Input Tax Credit
ST	Service Tax.
AOS	Agreement of sale
w.r.t	With respect to

Index

1.Scope and Coverage

1.Scope of Work

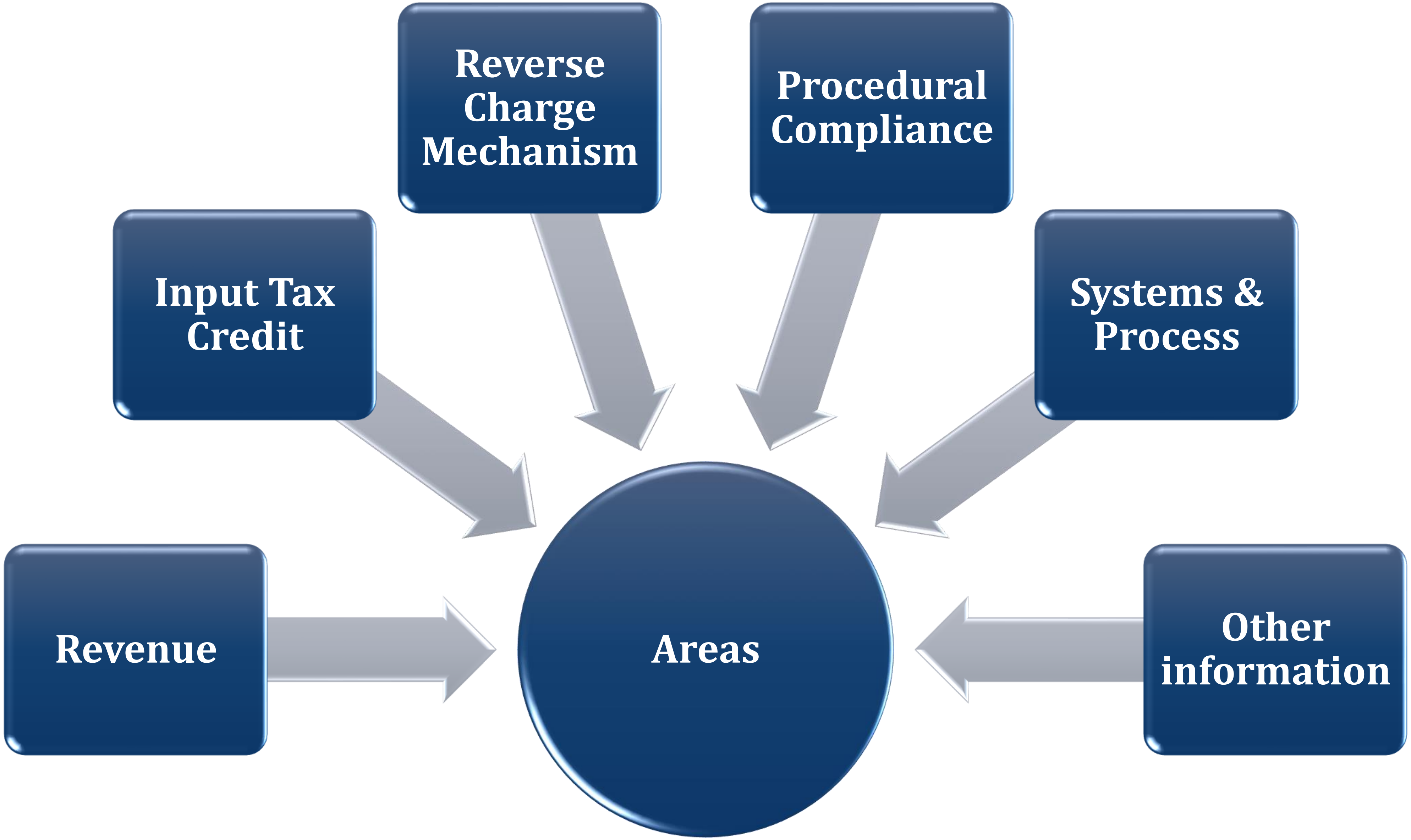
The scope of the assignment is as per the offer sent to you and confirmation received, which is as follows:

- Test check of books of accounts and other GST records for checking the compliance, reporting the deviation in the system and transactional errors.
- Suggestion on areas of weaknesses; [Verification will be conducted on the sample basis].
- Verification of various streams of income by scrutiny of Books of Accounts and ascertaining the taxability under GST
- Review of documentation and reconciliation etc. Suggesting the modifications required in accounting.
- Review of disclosure in returns

Limitations:

- Certain invoices were not provided during audit period and the same are annexed under **"Limitations".**
- Clarifications were also not provided for certain queries raised during audit period.
- Previous report points were concluded based on true and fair assumption.

2.Areas of Coverage



3.Executive Summary

3.Executive Summary

Areas	Observations	Point No.	Amount	Level of impact
Revenue	Sale of villas considered as sale of land + construction services	**4.1**	**41,30,967**	**High**
Revenue	GST needs to be paid on amount received in excess of milestones	**4.3**	**1,64,77,950**	**High**
Input Tax Credit	ITC should not be availed on provisional basis without any procurements.	**5.1**	**9,00,000**	**High**
Revenue	GST needs to be discharged on amount forfeited from the customers at the time of cancellation.	**10.4.2**	**49,500**	**High**
Input Tax Credit	Ineligible ITC availed needs to be reversed.	**10.4.10**	**38,903**	**High**

3.Executive Summary

Areas	Observations	Point No.	Amount	Level of impact
Reverse Charge Mechanism	GST under RCM to be paid on security services.	**6.1**	**13,306**	**High**
Revenue	Milestones for GST payment should be in line with AOS	**4.2**	**No Quantification**	**High**
Procedural compliances	Exempt income and non GST supply shall be disclosed in GSTR 3B returns	7.1	**No Quantification**	**Medium**
Revenue	ST collected from the customers needs to be paid to the department	**4.3**	**No Quantification**	**Medium**

4.Revenue

4.1 Sale of villas considered as sale of land + construction services

***Impact:* 41,30,967**

Level of Impact: High

Recommendation:

Suggested to pay the difference amount along with interest.

Observation:

Auditee has considered the sale of villas as sale of land and construction services whereby GST@ 18% was paid on the construction service portion. However, all the documentation such as booking form and AOS is like a sale of villa but not as sale of land + construction services.

(Refer Annexure "4.1 GST short paid" for details)

Impact:

Considering sale of villas as sale of land + construction services will result in short payment of tax and attracts interest and penalty.

Ex:

Particulars	**sale of land + construction services**	**Villas sale**
Sale value	5,000,000	5,000,000
Land portion	2,500,000	16,66,667
Construction portion	2,500,000	33,33,337
GST	450,000	6,00,000
Short liability		**150,000**

4.2 Milestones for GST payment should be in line with AOS

Observation:

Auditee in AOS has fixed the following milestones:

Instalment	Description	Amount in Rs
1	At the time of booking	25,000
2	At the time of AOS	2,00,000
3	On completion of Plinth	Balance in 4 instalments
4	On completion of RCC work	
5	On completion of Brick work	
6	On completion of Finishing work	
7	Fully completion+ registration	2,00,000

However, Auditee is considering only 3 to 6 instalments for payment of GST on total sale value which results in delay payment of taxes for instalments 1 and 2 .

Impact:

Sale of flats to customers will be considered as continuous supply of services as per sec 2(33) of the Act and GST needs to be paid as per the milestone agreed in terms of sec 31 (5) of Act. Delay in payment of tax attracts interest and penalty

Impact: -

Level of Impact: High

Recommendation:

Suggested to follow the milestones of AOS for payment of GST

4.3 GST needs to be paid on amount received in excess of milestones

As per section 13(2) of the Act, Auditee needs to pay tax at the time of earlier of

i. Date of Milestone or

ii. Receipt of payment

Thereby in case if payment is received before milestone, tax on the same needs to be paid.

However, as on 31.03.2019 auditee has received Rs.13,73,16,248 in excess of milestone but no GST has been paid on the same.

Impact:

Non payment of GST within the time will attracts interest @ 18% p.a. for the delayed period and penalty.

(Refer annexure "4.3 Advances" for details)

Impact:
Rs.1,64,77,950
Level of Impact: High

Recommendation:

Suggested to maintain track of instilments received in excess of milestone for payment of tax.

II. Reconciliation of Taxable Turnover

ACCOUNT HEAD	AMOUNT in Rs.
Installments Receivable 18-19	6,88,49,450
Extra spects-18%	57,043
Service- sales and project management charges	8,10,596
Miscellaneous income	2,35,100
Forfeit income	2,75,000
Total Taxable Income as per Books	**7,02,27,189**
Total Taxable Income as per GST Returns	**6,96,80,133**
Difference	**5,47,056**

III. Reconciliation of GSTR 3B vs GSTR 1(Revenue)

Month	TAXABLE SUPPLIES			EXEMPT SUPPLIES		
	AS PER GSTR-3B	AS PER GSTR-1	DIFF.	AS PER GSTR-3B	AS PER GSTR-1	DIFF.
Apr-2018	143,996	143,996	-	4,932	4,932	-
May-2018	66,814	66,814	-	77,578	77,578	-
Jun-2018	3,566,488	3,533,370	33,118	-	-	-
Jul-2018	7,850,916	7,850,916	-	-	-	-
Aug-2018	3,861,500	3,861,500	-	25,000	-	25,000
Sep-2018	9,958,044	9,958,044	-	-	-	-
Oct-2018	5,427,000	5,427,000	-	-	-	-
Nov-2018	5,121,350	5,121,350	-	-	6,986	6,986
Dec-2018	4,254,450	4,254,450	-	27,713	27,713	-
Jan-2019	9,221,593	9,221,593	-	968,726	968,726	-
Feb-2019	9,467,250	9,467,250	-	877,548	877,548	-
Mar-2019	10,773,850	10,773,850	-	712,555	-	712,555
	69,713,251	**69,680,133**	**33,118**	**2,694,052**	**1,963,483**	**730,569**

IV. Reconciliation of GSTR 3B vs GSTR 1 (Tax)

Month	CGST & SGST			IGST		
	AS PER GSTR-3B	AS PER GSTR-1	DIFF.	AS PER GSTR-3B	AS PER GSTR-1	DIFF.
Apr-2018	25,920	25,920	-	-	-	-
May-2018	12,027	12,027	-	-	-	-
Jun-2018	636,007	636,007	-	-	-	-
Jul-2018	1,413,165	1,413,165	-	-	-	-
Aug-2018	695,070	695,070	-	-	-	-
Sep-2018	1,792,448	1,792,448	-	-	-	-
Oct-2018	976,860	976,860	-	-	-	-
Nov-2018	921,843	921,843	-	-	-	-
Dec-2018	765,801	765,801	-	-	-	-
Jan-2019	1,659,887	1,659,887	-	-	-	-
Feb-2019	1,704,105	1,704,105	-	-	-	-
Mar-2019	1,939,294	1,939,294	-	-	-	-
	12,542,424	**12,542,424**	**-**	**-**	**-**	**-**

5.Input Tax Credit

5.1 ITC shall not be availed on provisional basis

Observation:

Auditee has availed ITC of Rs.9,00,000 (C – 4,50,000, S – 4,50,000) in Sep'18 returns on provisional basis without any supporting which will be considered as ineligible credit as per Sec 16 of the Act.

Impact:

Ineligible credit need to be reversed along with interest 18% p.a. Further, it attracts penalty of Rs.9,00,000 as per Sec 122 of the Act as ITC was availed without any procurement of goods or services.

Impact: 9,00,000

Level of Impact : High

Recommendation:

It is highly recommended not to avail such credit on provisional basis.

ITC Reconciliation Books Vs. GSTR 3B

Month	Gross ITC Availed as per Returns		
	IGST	CGST	SGST
Apr-2018	-	127,103	127,103
May-2018	-	209,441	209,441
Jun-2018	-	170,362	170,362
Jul-2018	-	577,192	577,192
Aug-2018	-	494,172	494,172
Sep-2018	-	871,466	871,466
Oct-2018	9,977	249,446	249,446
Nov-2018	-	724,493	724,493
Dec-2018	-	470,756	470,756
Jan-2019	-	1,212,617	1,212,617
Feb-2019	816	413,909	413,909
Mar-2019	59,904	1,792,896	1,792,896
Total ITC as Per Returns	**70,696**	**7,313,854**	**7,313,854**
ITC as per Books	**129,419**	**7,170,370**	**7,170,370**
RCM Credit	**0**	**0**	**0**
Total ITC as per Books	**129,419**	**7,170,370**	**7,170,370**
Difference	**(58,723)**	**143,484**	**143,484**

6.Reverse Charge Mechanism

6.1 GST under RCM to be paid on security services

Observation:

Auditee has received security services from M/s. United security services, (A non body corporate) and w.e.f. 01.01.2019 such services are liable under RCM and Auditee has not paid any tax under RCM for the same.

Impact:

Non payment of GST under RCM attracts interest and penalty. Further, eligibility of ITC for F.Y.2018-19 has already lapsed, which will be an additional cost to the Auditee.

(Refer Annexure " 6.1 GST under RCM" for details)

Impact: 13,306

Level of Impact :High

Recommendation:

Suggested to discharge GST under RCM within the time frame.

XII. RCM Payment Vs. RCM Credit Availment

Company Level – As per Form GSTR-3B

Month	CGST & SGST			IGST		
	RCM PAID	RCM Gross Availed	DIFF.	RCM PAID	RCM Gross Availed	DIFF.
Apr-2018	-	-	-	-	-	-
May-2018	-	-	-	-	-	-
Jun-2018	-	-	-	-	-	-
Jul-2018	-	-	-	-	-	-
Aug-2018	-	-	-	-	-	-
Sep-2018	-	-	-	-	-	-
Oct-2018	-	-	-	-	-	-
Nov-2018	-	-	-	-	-	-
Dec-2018	-	-	-	-	-	-
Jan-2019	-	-	-	-	-	-
Feb-2019	-	-	-	-	-	-
Mar-2019	-	-	-	-	-	-

Reconciliation of the Transport Expenses

Month	Transport Expenses			GST Payable		
	As per Books	As per Returns	DIFF.	As per Books	As per Returns	DIFF.
Apr-2018	-	-	-	-	-	-
May-2018	-	-	-	-	-	-
Jun-2018	-	-	-	-	-	-
Jul-2018	-	-	-	-	-	-
Aug-2018	-	-	-	-	-	-
Sep-2018	-	-	-	-	-	-
Oct-2018	-	-	-	-	-	-
Nov-2018	-	-	-	-	-	-
Dec-2018	-	-	-	-	-	-
Jan-2019	-	-	-	-	-	-
Feb-2019	-	-	-	-	-	-
Mar-2019	-	-	-	-	-	-

7.Procedural Compliances

7.1 Exempt income and non GST supply shall be disclosed in GSTR 3B returns

Observation:

Auditee has not disclose exempt income such as FD interests etc in returns consistently.

Impact:

Non disclosure of income in GST returns

Impact: -

Level of Impact : Medium

Recommendation:

Suggested to disclose the same from subsequent return.

7.2 Non refund of GST portion on cancelation of villas

Observation:

As per section 34 of the Act, Auditee cannot adjust credit notes after Sep returns following the end of the financial year in which the supply was made.

For example: credit note in respect of a supply made during FY 2018-19 (i.e. invoice issued in FY 2018-19) can be disclosed in a return filed up to 30th Sep`19 or the date of filing of annual return for FY 2018-19, whichever is earlier

Impact:

Refund of GST portion towards such credit notes would be a cost to the auditee.

Impact: -

Level of Impact :
Value addition

Recommendation:

Suggested to insert a clause in **the agreement** that on cancellation of flat the GST amount would be refunded only to the extent adjustable against the outward tax liability

8.Systems & Processes

No reporting points

9.Other Information

Other Information – Overall Tax compliance

Month	Total Tax Liability	Paid in Credit	Paid in Cash	Penalty/ Late fee	Interest
Apr-2018	12,960	12,960	0	600	0
May-2018	6,013	6,013	0	0	0
Jun-2018	318,003	318,003	0	50	0
Jul-2018	706,582	706,582	0	0	0
Aug-2018	347,535	347,535	0	0	0
Sep-2018	896,224	896,224	0	0	0
Oct-2018	488,430	488,430	0	0	0
Nov-2018	460,922	460,922	0	0	0
Dec-2018	382,901	382,901	0	0	0

Other Information – Overall Tax compliance

Month	Total Tax Liability	Paid in Credit	Paid in Cash	Penalty/ Late fee	Interest
Jan-2019	1,659,886	1,659,886	0	0	0
Feb-2019	1,704,106	1,704,106	0	0	0
Mar-2019	1,939,292	1,939,292	0	0	0

Balance in Electronic Credit ledger as on 31/03/2019	Rs.38,36,185/-
Balance in Electronic Cash ledger as on 31/03/2019	Rs.0/-

Other Information – GSTR 3B Return filing status

Month	Due Date	Date of filing	Delay in days	Interest	
				CGST	SGST
May-2018	20/06/2018	21/06/2018	1	3	3
Mar-2019	23/04/2019	24/04/2019	1	478	478

Other Information – GSTR 1 Return filing status

Month	Due Date	Date of filing	Delay in days
Apr-2018	10-May-18	09-Jun-18	30
May-2018	10-Jun-18	01-Nov-18	144
Jul-2018	10-Aug-18	14-Aug-18	4
Aug-2018	10-Sep-18	11-Sep-18	1
Sep-2018	10-Oct-18	31-Oct-18	21
Dec-2018	11-Jan-19	19-Jan-19	8
Mar-2019	13-Apr-19	14-Apr-19	1

10.Compliance with Previous Reports

10.Previous Report Non-Compliance(Jul-17 to Mar-18)

Area	Ref.	Observation	Impact	Current Status
Revenue	4.2	GST needs to be discharged on amount forfeited from the customers at the time of cancellation	High	**Not complied**. Even in current period, auditee retained some amount towards cancellation charges and GST not discharged on the same. Amount of GST to be paid is **Rs.49,500.**(***Refer annexure "10.4.2-forfeited amount" for details.)***

10.Previous Report Non-Compliance(Jul-17 to Mar-18)

Area	Ref.	Observation	Impact	Current Status
Revenue	4.3	ST collected from the customers needs to be paid to the department	Medium	**Not complied.** Even during current audit period also such amount collected has not been discharged to department.
Other information	4.4	Interest shall be paid for delay in payment of tax	Medium	**Not complied.** However, management has decided to pay such amount**.** Interest liablity for the current period amounts to **Rs.962/-.** (***Refer slide GSTR 3B filing status for details.)***

10.Previous Report Non-Compliance(Jul-17 to Mar-18)

Area	Ref.	Observation	Impact	Current Status
Other information	4.5	Material supplied to contractors should be treated as a separate supply	High	**Not complied**. During current audit period, auditee has supplied material to contractors for which GST **Rs.1,40,493** has to be paid. ***(Refer annexure "10.4.5 Material supplied" for details)***

10.Previous Report Non-Compliance(Jul-17 to Mar-18)

Area	Ref.	Observation	Impact	Current Status
Reverse Charge Mechanism	4.8	GST to be discharged under RCM on specified services received	Medium	**Not complied.** In current period also auditee has not discharged RCM on advocate services availed. Amount of GST to be paid under RCM is **Rs.1,800*(Refer ledger Legal exempted having voucher number 1 dated 11-Apr-18 for details).***

10.Previous Report Non-Compliance(Jul-17 to Mar-18)

Area	Ref.	Observation	Impact	Current Status
Input	4.10	Ineligible ITC availed needs to be reversed	High	**Not complied**. Auditee has availed ITC on expenses which are considered ineligible under Sec 17(5) of the Act. Amount of ITC to be reversed is **Rs.38,903.** Suggested to reverse the same at the earliest. ***(Refer annexure "10.4.10 ineligible credit" for details)***
Systems and processes	5.1	Various reconciliations to be maintained.	Medium	**Not complied**. Even during current audit period, certain differences were identified w.r.t Output and input. Suggested to reconcile the same at the earliest possible. ***(Refer annexure "10.5.1 reconciliations" for details)***

10.Previous Report Non-Compliance(Jul-17 to Mar-18)

Area	Ref.	Observation	Impact	Current Status
Systems and processes	5.2.1	Documents issued is not disclosed in the returns	Low	**Not Complied**. Even In the current audit period, auditee has not disclosed the documents issued in GSTR-1.
Systems and processes	5.2.2	Credit notes issued to customer(unregistered) are not disclosed	Low	**Not complied**. Even in current audit period, auditee has not disclosed credit notes issued to customers.
Systems and processes	5.2.4	Ineligible ITC was not being disclosed (Eg. Cab charges, food charges)	Low	**Not complied**. Even in the current period, auditee has not disclosed ineligible ITC in ***Table 4B of GSTR-3B.***

10.Previous Report Non-Compliance(Jul-17 to Mar-18)

Area	Ref.	Observation	Impact	Current Status
Systems and processes	5.2.6	HSN summary is not disclosed in the returns	Low	**Not Complied**. In the current audit period also auditee has not disclosed the HSN summary.
Systems and processes	5.4	Registration certificate needs to be amended to add new authorized signatory	Low	**Not complied.**

10.Previous Report Non-Compliance(Jul-17 to Mar-18)

Area	Ref.	Observation	Impact	Current Status
Systems and processes	5.5	Site premises needs to be added as additional place of business	Low	**Not complied.** Auditee has added its corporate office as principal place of business in the registration certificate but has not added site premises as additional place of business. Non compliance of the same may attract a general penalty of Rs. 25,000/- and also department can question the eligibility of ITC on goods received at site premises.
Systems and processes	5.6	Proper invoice needs to be issued for outward supplies made	Low	**Not complied.** Even during current audit period, auditee has not amended the output invoice as per rule 46. suggested to comply the same at the earliest.

10.Previous Report Non-Compliance(Jul-17 to Mar-18)

Area	Ref.	Observation	Impact	Current Status
Systems and processes	5.7	Self invoice needs to be raised for the supplies received under RCM	Low	No single RCM transaction accounted during current audit period.
Other information	5.8	Vendor compliance must be ensured	Medium	**Not complied.** Even during current audit period, certain vendors have not filed their GSTR 1 resulting in ineligibility of credit as per sec 16 of the Act. ***(Refer Annexure "10.5.8 Vendor compliance" for details)***

10.Previous Report Non-Compliance(Jul-17 to Mar-18)

Area	Ref.	Observation	Impact	Current Status
Systems and processes	5.10(a)	Proper receipt vouchers to be issued for advances received. [Ref. Sec 31(2) read with Rule 50]	Medium	**Not complied.** Suggested to maintain the receipt vouchers as per rule 50 of CGST rules, 2017.
Systems and processes	5.10(c)	Payment voucher to be issued for the payments made to vendors of RCM transactions	Medium	**Not complied.**
Systems and processes	5.11(a)	Data required for annual returns must be captured	Low	**Not complied.**

10.Previous Report Non-Compliance(Jul-17 to Mar-18)

Area	Ref.	Observation	Impact	Current Status
Systems and processes	5.12(b)	Proper maintenance of departmental correspondence file.	Medium	**Not complied.**
Systems and processes	5.12(c)	MIS must include the information relating to GST	Low	**Not complied.**
Systems and processes	5.12(d)	Appropriate training to be given to employees in order to comply with law	Low	**Not complied.**

10.Previous Report Non-Compliance(Jul-17 to Mar-18)

Area	Ref.	Observation	Impact	Current Status
Systems and processes	5.13	ITC utilization entries needs to be passed in the BOA	Low	**Not complied.** Auditee has utilized the ITC for discharging GST liability however, such utilization entries was not passed in the BOA.
Systems and processes	5.14(a)	Liability under reverse charge must be accounted transaction wise	Low	**Not complied.** Even in current audit period, auditee has not passed any RCM entries in BOA. Suggested to pass proper RCM entries in BOA for RCM services availed.

10.Previous Report Non-Compliance(Jul-17 to Mar-18)

Area	Ref.	Observation	Impact	Current Status
Systems and processes	5.14(b)	Sub-group should be created under 'Installment receivable a/c' for identifying before OC and after OC customers	Medium	**Not complied.** Explained that the same will be complied at the earliest.
Other information	6.1	Credit notes needs to be obtained from the vendor instead of accounting debit notes	Low	**Not complied.** Suggested to obtain credit notes instead of passing debit notes

10.Previous Report Non-Compliance(Jul-17 to Mar-18)

Area	Ref.	Observation	Impact	Current Status
Systems and processes	5.14(d)	ITC ledgers shall be grouped under current assets instead of current liabilities	Medium	**Not complied**. Suggested to comply the same to give correct view of book of accounts.
Systems and processes	5.14(e)	GSTIN of the creditors to be updated in Tally. Also the correctness of the same to be ensured	Low	**Not complied.**
Systems and processes	5.14(f)	Purchase register needs to be maintained	Low	**Not complied.**

10.Previous Report Non-Compliance(Jul-17 to Mar-18)

Area	Ref.	Observation	Impact	Current Status
Systems and processes	5.14(g)	Separate ledgers must be maintained	Low	**Not complied**. Even during current audit period, such ledgers were not maintained. Suggested to maintain the same to have a proper track. The following ledgers are to be maintained: 1. Input receivable and output payable 2. Ineligible ITC 3. Supplies from composition dealer 4. Interest/ late fee paid 5. Input on RCM 6. RCM payable

Note: *Our report is based on documents, information and explanation provided to us in writing and also orally. No assurance is given that the revenue and statutory authorities/courts would concur with the view expressed herein. In view of our having opined based on the existing provisions of law and its interpretation, which are subject to change from time to time, we do not assume any responsibility to update the views consequent to such changes.*

Our Presence

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