

## GSTR-3B Computation of Taxable Liability – Approval Form

|                                              |                     |              |                                          |                                                                                       |  |
|----------------------------------------------|---------------------|--------------|------------------------------------------|---------------------------------------------------------------------------------------|--|
| Company/firm name                            | VISTA HOMES         |              |                                          |                                                                                       |  |
| From date                                    | 01-APR-2020         | To date      | 31-APR-2020                              |                                                                                       |  |
| Item                                         | Total taxable value | IGST         | CGST                                     | SGST                                                                                  |  |
| A. ITC available from previous periods       | 0.00                | 0.00         | -21,55,728.05                            | -16,58,177.05                                                                         |  |
| B. ITC for the current period                | 0.00                | 0.00         | -37,355.47                               | -37,355.47                                                                            |  |
| C. ITC Reversed                              | 0.00                | 0.00         | -3,376.80                                | -3,376.80                                                                             |  |
| D. Total ITC                                 | 0.00                | 0.00         | -21,96,460.32                            | -16,98,909.32                                                                         |  |
| E. Outward taxable supplies                  | 40,61,090.00        | 0.00         | 2,43,665.40                              | 2,43,665.40                                                                           |  |
| F. Inward Supplies-liable to reverse charges | 37,520.00           | 0.00         | 3,376.80                                 | 3,376.80                                                                              |  |
| G. Outward supplies – nil rated /exempted    | 0.00                | 0.00         | 0.00                                     | 0.00                                                                                  |  |
| H. Non-GST outward supplies                  | 0.00                | 0.00         | 0.00                                     | 0.00                                                                                  |  |
| I. Net tax payable (E+F – D)                 |                     | 0.00         | -19,49,418.12                            | -14,51,867.12                                                                         |  |
| Remarks:                                     |                     |              |                                          |                                                                                       |  |
|                                              |                     |              |                                          |                                                                                       |  |
|                                              |                     |              |                                          |                                                                                       |  |
|                                              |                     |              |                                          |                                                                                       |  |
| Details of amount paid :                     |                     | Amount paid  | 6,754.00                                 |                                                                                       |  |
| Challan no                                   |                     | Challan date |                                          |                                                                                       |  |
| Approved                                     | Accountant          | Manager      | Consultant                               | MD                                                                                    |  |
| Sign                                         | Rajalakshmi         | Fg           | Hingemane<br>Email Appare<br>to Enclosed |  |  |
| Date                                         | 05-06-2020          | 06-06-2020   |                                          |                                                                                       |  |

- Notes:
1. Attach relevant statements, copies of ledgers and other documents to this form.
  2. This form must be submitted on the Friday preceding the 15<sup>th</sup> of each month.
  3. Payment must be made on or before time.
  4. Account for the payment in Fridays statement.
  5. Wherever possible make payments through YES Bank.

**Vista Home**  
M G Road, Ranigunj  
Secunderabad

**Profit & Loss A/c**  
1-Apr-2020 to 30-Apr-2020

| Particulars                              | 1-Apr-2020 to 30-Apr-2020 | Particulars                 | 1-Apr-2020 to 30-Apr-2020 |
|------------------------------------------|---------------------------|-----------------------------|---------------------------|
| <b>Purchase Accounts</b>                 |                           | <b>Sales Accounts</b>       | <b>40,61,090.00</b>       |
| Construction Material-Registered Dealers | 3,44,928.80               | REVENUE-From Unit Sales GST | 40,61,090.00              |
| Construction Materials-Nil Rated         | 560.00                    |                             |                           |
| <b>Direct Expenses</b>                   |                           | <b>Direct Incomes</b>       |                           |
| Other Expenses                           | 1,97,811.00               | <b>Indirect Incomes</b>     |                           |
| <b>Indirect Expenses</b>                 |                           |                             |                           |
| Other Indirect Expenses                  | (-)0.20                   |                             |                           |
| Salaries & Employee Benefits             | 1,79,381.00               |                             |                           |
| <b>Nett Profit</b>                       | <b>33,38,409.40</b>       |                             |                           |
| <b>Total</b>                             | <b>40,61,090.00</b>       | <b>Total</b>                | <b>40,61,090.00</b>       |

**Vista Home**  
M G Road, Ranigunj  
Secunderabad

**GST Computation**  
1-Apr-2020 to 30-Apr-2020

**GSTIN/UIN :**

**1-Apr-2020 to 30-Apr-2020**

**Returns Summary**

|                                                     |    |            |
|-----------------------------------------------------|----|------------|
| <b>Total number of vouchers for the period</b>      |    | <b>108</b> |
| Included in returns                                 |    | 33         |
| <i>Participating in return tables</i>               | 33 |            |
| <i>No direct implication in return tables</i>       | 0  |            |
| Not relevant for returns                            |    | 75         |
| Incomplete/Mismatch in information (to be resolved) |    | 0          |

| <b>Particulars</b> | <b>Taxable Value</b> | <b>Integrated Tax Amount</b> | <b>Central Tax Amount</b> | <b>State Tax Amount</b> | <b>Cess Amount</b> | <b>Total Tax Amount</b> |
|--------------------|----------------------|------------------------------|---------------------------|-------------------------|--------------------|-------------------------|
|--------------------|----------------------|------------------------------|---------------------------|-------------------------|--------------------|-------------------------|

**Outward Supplies**

|                               |                     |  |                    |                    |  |                    |
|-------------------------------|---------------------|--|--------------------|--------------------|--|--------------------|
| Local Sales                   | 40,61,090.00        |  | 2,43,665.40        | 2,43,665.40        |  | 4,87,330.80        |
| Taxable                       | 40,61,090.00        |  | 2,43,665.40        | 2,43,665.40        |  | 4,87,330.80        |
| <b>Total Outward Supplies</b> | <b>40,61,090.00</b> |  | <b>2,43,665.40</b> | <b>2,43,665.40</b> |  | <b>4,87,330.80</b> |
| <b>Total Liability</b>        | <b>40,61,090.00</b> |  | <b>2,43,665.40</b> | <b>2,43,665.40</b> |  | <b>4,87,330.80</b> |

**Inward Supplies**

|                               |                    |  |                  |                  |  |                  |
|-------------------------------|--------------------|--|------------------|------------------|--|------------------|
| Local Purchase                | 6,85,160.80        |  | 37,355.47        | 37,355.47        |  | 74,710.94        |
| Taxable                       | 4,15,060.80        |  | 37,355.47        | 37,355.47        |  | 74,710.94        |
| Exempted                      | 2,70,100.00        |  |                  |                  |  |                  |
| Reverse Charge Supplies       | 37,520.00          |  | 3,376.80         | 3,376.80         |  | 6,753.60         |
| <b>Total Inward Supplies</b>  | <b>7,22,680.80</b> |  | <b>40,732.27</b> | <b>40,732.27</b> |  | <b>81,464.54</b> |
| <b>Total Input Tax Credit</b> | <b>6,85,160.80</b> |  | <b>37,355.47</b> | <b>37,355.47</b> |  | <b>74,710.94</b> |

**Vista Home**  
M G Road, Ranigunj  
Secunderabad

**Voucher Register**  
1-Apr-2020 to 30-Apr-2020

Vouchers of : **Sales Taxable**

1-Apr-2020 to 30-Apr-2020

| Particulars                                                      | Taxable Value       | Integrated Tax Amount | Central Tax Amount | State Tax Amount   | Cess Amount | Total Tax Amount   |
|------------------------------------------------------------------|---------------------|-----------------------|--------------------|--------------------|-------------|--------------------|
| CUST-Flat No-E-107 E Martha Lisa                                 | (-)18,10,160.00     |                       | (-)1,08,609.60     | (-)1,08,609.60     |             | (-)2,17,219.20     |
| CUST-Flat No-E 007 K V Chalapathi Rao                            | 1,43,685.00         |                       | 8,621.10           | 8,621.10           |             | 17,242.20          |
| CUST-Flat No-F 009 G Ritika                                      | 5,95,000.00         |                       | 35,700.00          | 35,700.00          |             | 71,400.00          |
| CUST-Flat No-E-104 N V Maruti Phanidhar                          | 4,52,540.00         |                       | 27,152.40          | 27,152.40          |             | 54,304.80          |
| CUST-Flat No-E-106 P Chandrasekhar Reddy                         | 1,43,685.00         |                       | 8,621.10           | 8,621.10           |             | 17,242.20          |
| CUST-Flat No-E 109 Ranga Devi Tirupathi                          | 11,91,360.00        |                       | 71,481.60          | 71,481.60          |             | 1,42,963.20        |
| CUST-Flat No-E 202 Saratchandra KC                               | 5,95,000.00         |                       | 35,700.00          | 35,700.00          |             | 71,400.00          |
| CUST-Flat No-E 203 O Suvamalakshmi                               | 4,50,500.00         |                       | 27,030.00          | 27,030.00          |             | 54,060.00          |
| CUST-Flat No-E 204 Chandra P Mulani                              | 1,43,685.00         |                       | 8,621.10           | 8,621.10           |             | 17,242.20          |
| CUST-Flat No-E 205 Sandhya R Dalaya                              | 4,52,200.00         |                       | 27,132.00          | 27,132.00          |             | 54,264.00          |
| CUST-Flat No-E 206 Jayakumar R B                                 | 4,52,540.00         |                       | 27,152.40          | 27,152.40          |             | 54,304.80          |
| CUST-Flat No-E 207 Joyitius Anand Suramal & Anand Swamidas Suram | 4,44,890.00         |                       | 26,693.40          | 26,693.40          |             | 53,386.80          |
| CUST-Flat No-E 209 M Seshu Kumar                                 | 5,95,000.00         |                       | 35,700.00          | 35,700.00          |             | 71,400.00          |
| CUST-Flat No.E401 Suresh Kumar Gattu                             | 2,11,165.00         |                       | 12,669.90          | 12,669.90          |             | 25,339.80          |
| <b>Grand Total</b>                                               | <b>40,61,090.00</b> |                       | <b>2,43,665.40</b> | <b>2,43,665.40</b> |             | <b>4,87,330.80</b> |

**Vista Home**  
M G Road, Ranigunj  
Secunderabad

**Voucher Register**  
1-Apr-2020 to 30-Apr-2020

Vouchers of : **Purchase Taxable**

1-Apr-2020 to 30-Apr-2020

| Date               | Particulars                   | GSTIN/UIN       | Vch Type | Vch No.   | Invoice No.  | Invoice Date | Taxable Value      | Eligible Integrated Tax Amount | Eligible Central Tax Amount | Eligible State Tax Amount | Eligible Cess Amount | Total Eligible Tax Amount |
|--------------------|-------------------------------|-----------------|----------|-----------|--------------|--------------|--------------------|--------------------------------|-----------------------------|---------------------------|----------------------|---------------------------|
| 20-4-2020          | SUP-Summit Sales LLP          | 36ACQFS2044C1Z7 | Purchase | PUR/10001 | 11040        | 20-Apr-2020  | 38,514.00          |                                | 3,466.26                    | 3,466.26                  |                      | 6,932.52                  |
| 24-4-2020          | SUP-Summit Sales LLP          | 36ACQFS2044C1Z7 | Purchase | PUR/10002 | 11067        | 24-Apr-2020  | 26,748.00          |                                | 2,407.32                    | 2,407.32                  |                      | 4,814.64                  |
| 24-4-2020          | SUP-Summit Sales LLP          | 36ACQFS2044C1Z7 | Purchase | PUR/10003 | 11068        | 24-Apr-2020  | 26,325.00          |                                | 2,369.25                    | 2,369.25                  |                      | 4,738.50                  |
| 30-4-2020          | SUP-Summit Sales LLP          | 36ACQFS2044C1Z7 | Purchase | PUR/10004 | 11069        | 24-Apr-2020  | 38,672.00          |                                | 3,480.48                    | 3,480.48                  |                      | 6,960.96                  |
| 30-4-2020          | SUP-Summit Sales LLP          | 36ACQFS2044C1Z7 | Purchase | PUR/10005 | 11080        | 28-Apr-2020  | 34,677.30          |                                | 3,120.96                    | 3,120.96                  |                      | 6,241.92                  |
| 30-4-2020          | SUP-Summit Sales LLP          | 36ACQFS2044C1Z7 | Purchase | PUR/10006 | 11081        | 28-Apr-2020  | 25,502.92          |                                | 2,295.26                    | 2,295.26                  |                      | 4,590.52                  |
| 30-4-2020          | SUP-Summit Sales LLP          | 36ACQFS2044C1Z7 | Purchase | PUR/10007 | 11082        | 28-Apr-2020  | 25,502.92          |                                | 2,295.26                    | 2,295.26                  |                      | 4,590.52                  |
| 30-4-2020          | SUP-Summit Sales LLP          | 36ACQFS2044C1Z7 | Purchase | PUR/10008 | 11083        | 28-Apr-2020  | 26,681.24          |                                | 2,401.31                    | 2,401.31                  |                      | 4,802.62                  |
| 30-4-2020          | SUP-Summit Sales LLP          | 36ACQFS2044C1Z7 | Purchase | PUR/10009 | 11084        | 28-Apr-2020  | 18,389.42          |                                | 1,655.05                    | 1,655.05                  |                      | 3,310.10                  |
| 30-4-2020          | SP-Summit Sales LLP Logistics | 36ACQFS2044C1Z7 | Purchase | PUR/10011 | SSLPLUG10011 | 30-Apr-2020  | 15,500.00          |                                | 1,395.00                    | 1,395.00                  |                      | 2,790.00                  |
| 30-4-2020          | SP-Summit Sales LLP Logistics | 36ACQFS2044C1Z7 | Purchase | PUR/10012 | SSLPLUG10012 | 30-Apr-2020  | 16,550.00          |                                | 1,489.50                    | 1,489.50                  |                      | 2,979.00                  |
| 30-4-2020          | SP-Summit Sales LLP Logistics | 36ACQFS2044C1Z7 | Purchase | PUR/10013 | SSLPLUG10013 | 30-Apr-2020  | 1,21,998.00        |                                | 10,979.82                   | 10,979.82                 |                      | 21,959.64                 |
| <b>Grand Total</b> |                               |                 |          |           |              |              | <b>4,15,060.80</b> |                                | <b>37,355.47</b>            | <b>37,355.47</b>          |                      | <b>74,710.94</b>          |

Vista Home  
M G Road, Ranigunj  
Secunderabad

Voucher Register  
1-Apr-2020 to 30-Apr-2020

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Vouchers of : Purchase From Unregistered Dealer - Taxable

1-Apr-2020 to 30-Apr-2020

| Particulars                 | Taxable Value    | Integrated Tax Amount | Central Tax Amount | State Tax Amount | Cess Amount | Total Tax Amount |
|-----------------------------|------------------|-----------------------|--------------------|------------------|-------------|------------------|
| SP-United Security Services | 37,520.00        |                       | 3,376.80           | 3,376.80         |             | 6,753.60         |
| <b>Grand Total</b>          | <b>37,520.00</b> |                       | <b>3,376.80</b>    | <b>3,376.80</b>  |             | <b>6,753.60</b>  |

## Rajyalakshmi

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**From:** ShrutiAgarwal [shruti@hiregange.com]  
**Sent:** 10 June 2020 10:44  
**To:** rajyalakshmi@modiproperties.com  
**Cc:** jagadish@modiproperties.com; ShilpiJain; B HemanthKumar; Naga SenaA  
**Subject:** Re: GSTR-3B review for the month of Apr'20

Dear Mam,

The following has been checked in the FORM GSTR-3B review for the month of April, 2020 of **Vista Homes**:

1. Whether the amounts as provided in the working sheet/computation sheet are matching with the amount entered in the return i.e., **value accuracy**.
2. Data as mentioned in the working sheet such as output, RCM, credit note etc are entered in the correct field in the return will be checked i.e., **field valuation**.
3. Whether the amounts entered in the working sheet are matching with the underlying data i.e., **validity of working sheet with Tally data**
4. Whether the ITC claimed in the returns is as per the law i.e., **ITC eligibility**.
5. Reconciliation of output tax ledgers and input tax ledgers with Books of Accounts

Kindly proceed with filing of the GSTR 3B.

Note: It is informed that decision regarding ITC reversals as per rule 42 of CGST Rules, 2017 is yet to be taken by the Management for both the companies.

Regards,

Shruti Agarwal

**HIREGANGE & ASSOCIATES**

Chartered Accountants

Ph.No. 7842571110

4th Floor, Anushka Pride,  
Beside SBI bank, Above Lawrence & Mayo,  
Road Number 12, Banjara Hills,  
Hyderabad, Telangana 500034

**Head Office:** Bangalore 080-26536405/32489235/41210703

**Other Branch Offices:** Visakhapatnam, Delhi & Gurgaon, Mumbai, Pune, Chennai, Guwahati, and Noida.

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**From:** ShrutiAgarwal <shruti@hiregange.com>

**Sent:** 08 June 2020 15:58

**To:** rajyalakshmi@modiproperties.com <rajyalakshmi@modiproperties.com>

**Cc:** jagadish@modiproperties.com <jagadish@modiproperties.com>; ShilpiJain <shilpijain@hiregange.com>; B HemanthKumar <hemanth@hiregange.com>

**Subject:** Re: GSTR-3B review for the month of Apr'20

Dear Mam,

Please find the attached workings for Vista Homes and kindly fill the same in the portal.

Regards,

Shruti Agarwal

**HIREGANGE & ASSOCIATES**

Chartered Accountants

Ph.No. 7842571110

4th Floor, Anushka Pride,

Beside SBI bank, Above Lawrence & Mayo,  
Road Number 12, Banjara Hills,  
Hyderabad, Telangana 500034

**Head Office:** Bangalore 080-26536405/32489235/41210703

**Other Branch Offices:** Visakhapatnam, Delhi & Gurgaon, Mumbai, Pune, Chennai, Guwahati, and Noida.

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**From:** ShrutiAgarwal

**Sent:** 05 June 2020 11:40

**To:** rajyalakshmi@modiproperties.com <rajyalakshmi@modiproperties.com>

**Cc:** jagadish@modiproperties.com <jagadish@modiproperties.com>; ShilpiJain <shilpijain@hiregange.com>; B

HemanthKumar <hemanth@hiregange.com>

**Subject:** GSTR-3B review for the month of Apr'20

Dear Mam,

Kindly proceed with the filing of 'NIL' return for the B&C estates. The same has been verified through tally.  
PFA the attached trial balance for your reference.

Regards,

**Shruti Agarwal**

**HIREGANGE & ASSOCIATES**

Chartered Accountants

Ph.No. 7842571110

4th Floor, Anushka Pride,  
Beside SBI bank, Above Lawrence & Mayo,  
Road Number 12, Banjara Hills,  
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**Head Office:** Bangalore 080-26536405/32489235/41210703

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