

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>Jgd</i>	<i>Preeti</i>		
Date	07-04-2020	24/06/2020	24/06/2020		

GST Computation – Approval Form

(MC)

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. Outward supplies – nil rated /exempted	9,228.00	0.00	0.00	0.00	
F. Net tax payable (D – C)		0.00	40,967.64	40,967.64	
Remarks:					
			9809	9809	
GST on RCM basis for F.Y. 19-20.			1066	1066	
Details of amount paid :		Amount paid	81,935.00		
Challan no		Challan date			
Approved	Accountant	Manager	GST Consultant	MD	
Sign	S.Keerthana	<i>Jegadesh</i>	<i>Preeti</i>		
Date	07-04-2020	16/06/2020	22/06/2020		

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

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

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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

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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

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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	9,228	9,228	-	-	-	-	-
Zero Rated Turnover	-	-	-	-	-	-	-
Nil Rated Turnover	-	-	-	-	-	-	-
Advances	-	-	-	-	-	-	-

Total		4,64,424	-	40,968	40,968	-	81,935
Workings				Review			

M C Modi Educational Trust

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)	108992	-	9809	9809	-
(e) Non-GST outward supplies					
Total	4,64,424	-	40,968	40,968	-
INPUT			50777	50777	
(A) ITC Available (whether in full or part)					
(1) Import of goods	-	-	-	-	-
(2) Import of services	-	-	-	-	-
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	108992	-	9809	9809	-
(4) Inward supplies from ISD	-	-	-	-	-
(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		-	40,968	40,968	-
RCM Payable in Cash		-	-	-	-
Interest on Net Liability		-	-	-	-
Late Fees		-	-	-	-
Total Payable		-	40,968	40,968	-
Closing Credit C/f		-	-	-	-

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

Return Period	Mar-20
Due Date	20-04-2020
Date of Filing	
Delay in Filing	0

Prepared By	Neha
Date of Prep	19-06-2020

Reviewed By	
Date of Review	

Data Receipt Date	02-05-2020
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Form GSTR-1

[See rule (59(1))]

Details of outward supplies of goods or services

Year	2019-20
Month	March

1. GSTIN	36AAATM5488Q2ZO
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

M C Modi Educational Trust
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GSTR-1

1-Mar-2020 to 31-Mar-2020

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GSTIN/UID: 36AAATM5488Q2Z0

Returns Summary

Total number of vouchers for the period	32
Included in returns	8
Included in HSN/SAC Summary	7
Incomplete HSN/SAC information (to be provided)	1
Not relevant for returns	24
Incomplete/Mismatch in information (to be resolved)	0

Sl No.	Particulars	Vou-cher Count	Taxable Value	Integra-ted Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Tax Amount	Invoice Amount
1	B2B Invoices - 4A, 4B, 4C, 6B, 6C	7	4,55,196.00		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	1	9,228.00						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

M C Modi Educational Trust
5-4-187/3 & 4, II Floor,
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GST Computation
1-Mar-2020 to 31-Mar-2020

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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

Ta- ble No.	P a r t i c u l a r s	Taxable Value	Integrat- ed Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Tax 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						
	<u>Reverse Charge Liability and Input Credit to be booked</u>						
	Reverse Charge Inward Supplies						0.00
	Import of Service						0.00
	Input Credit to be Booked						
	<u>Advance Payments</u>						
	Amount Unadjusted Against Purchases						0.00
	Purchase Against Advance from Previous Periods						

M C Modi Educational Trust
5-4-187/3 & 4, II Floor,
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Voucher Register
1-Mar-2020 to 31-Mar-2020

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

1-Mar-2020 to 31-Mar-2020

Date	Particulars	GSTIN/UIN	Vch Type	Vch No.	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
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.Luharuka And Associates	36AAAF6424D1ZO	Sales	MCM 83/2019-20	4,500.00		405.00	405.00		810.00
31-3-2020	Sri Sai Enterprises	36ABCFS1668R1ZG	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