

Hiregange & Associates

Chartered Accountants

Draft GST Review Report
April'18 – March'19

M/s. Modi Reality (Miryalaguda) LLP



Private and Confidential

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

Hiregange & Associates

Chartered Accountants

To

Mr. Soham Modi

Managing Partner,

Soham Mansion,

5-4-187/3and4,

Secundrabad.

500003.

Dear Sir/ Madam,

Date of Report: 22/11/2019

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	Modi Reality (Miryalaguda) LLP
GST	Goods and Services Tax
ITC	Input tax credit
RCM	Reverse charge mechanism
TOS	Time of supply
CGST Act, 2017	The Central Goods and Services Tax Act, 2017
CGST Rules, 2017	The Central Goods and Services Tax Rules, 2017

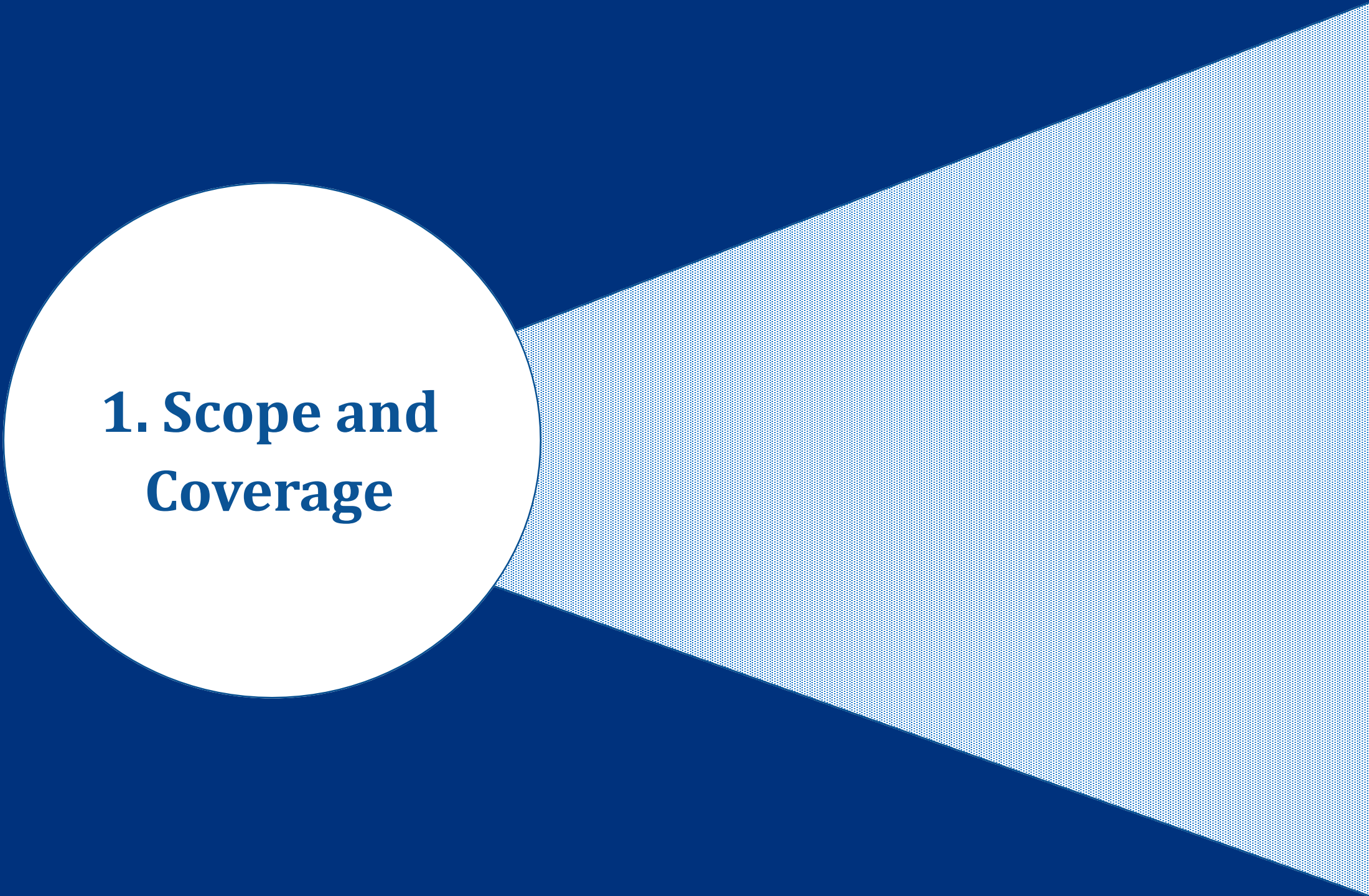
Abbreviations

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Abbreviation	Description
IGST	Integrated Goods and Services Tax
w.r.t	With respect to
Ref.	Reference
AOS	Agreement of sale
ST	Service tax

Sr. No	Particulars	Slide No.
1	Scope and coverage	06-07
2	Area of Coverage	08-08
3	Executive summary	09-11
4	Revenue	12-22
5	Input Tax Credit	23-27
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10	Compliance of previous report	41-49



1. Scope and Coverage

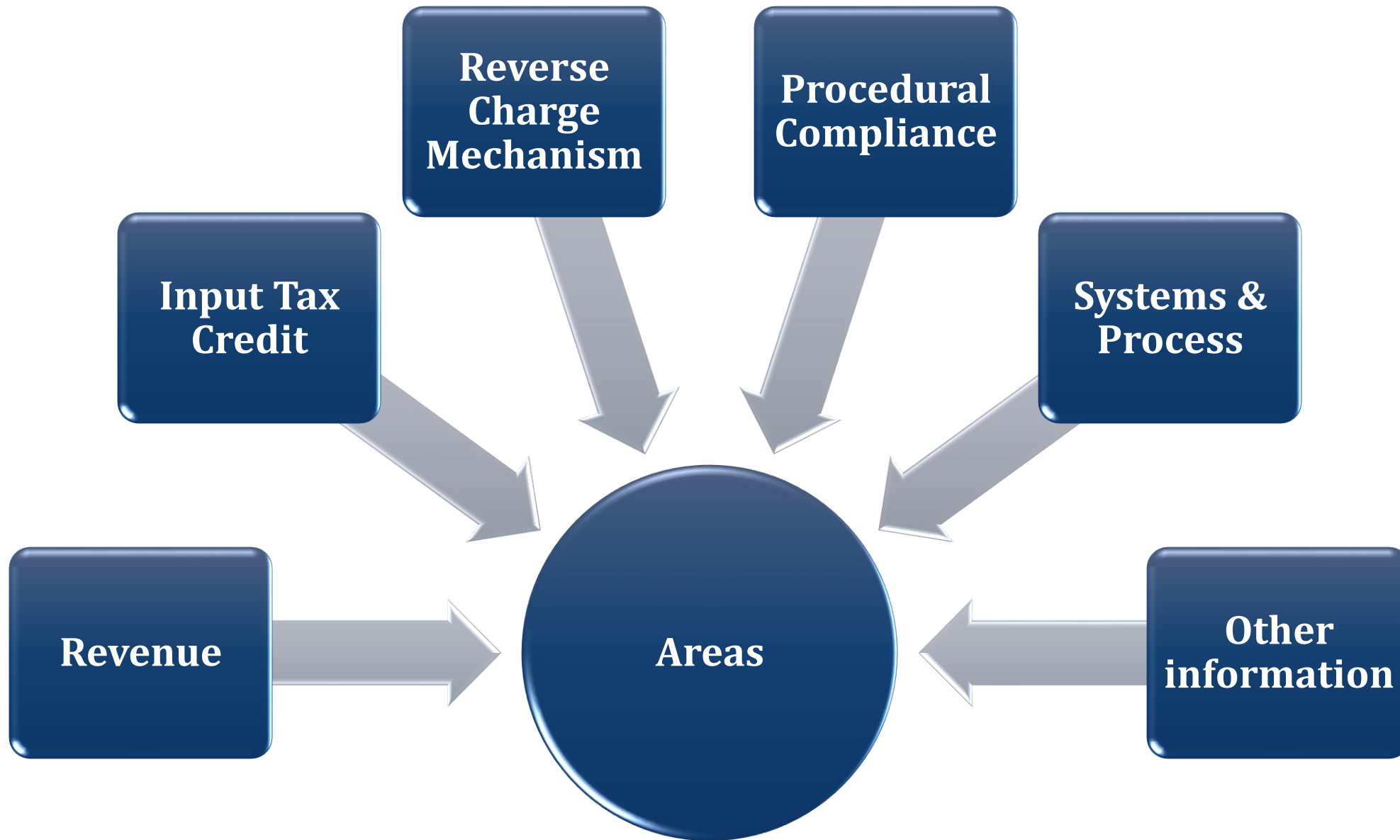
The scope of the assignment is as per the offer sent to you and confirmation received, which is as follows:

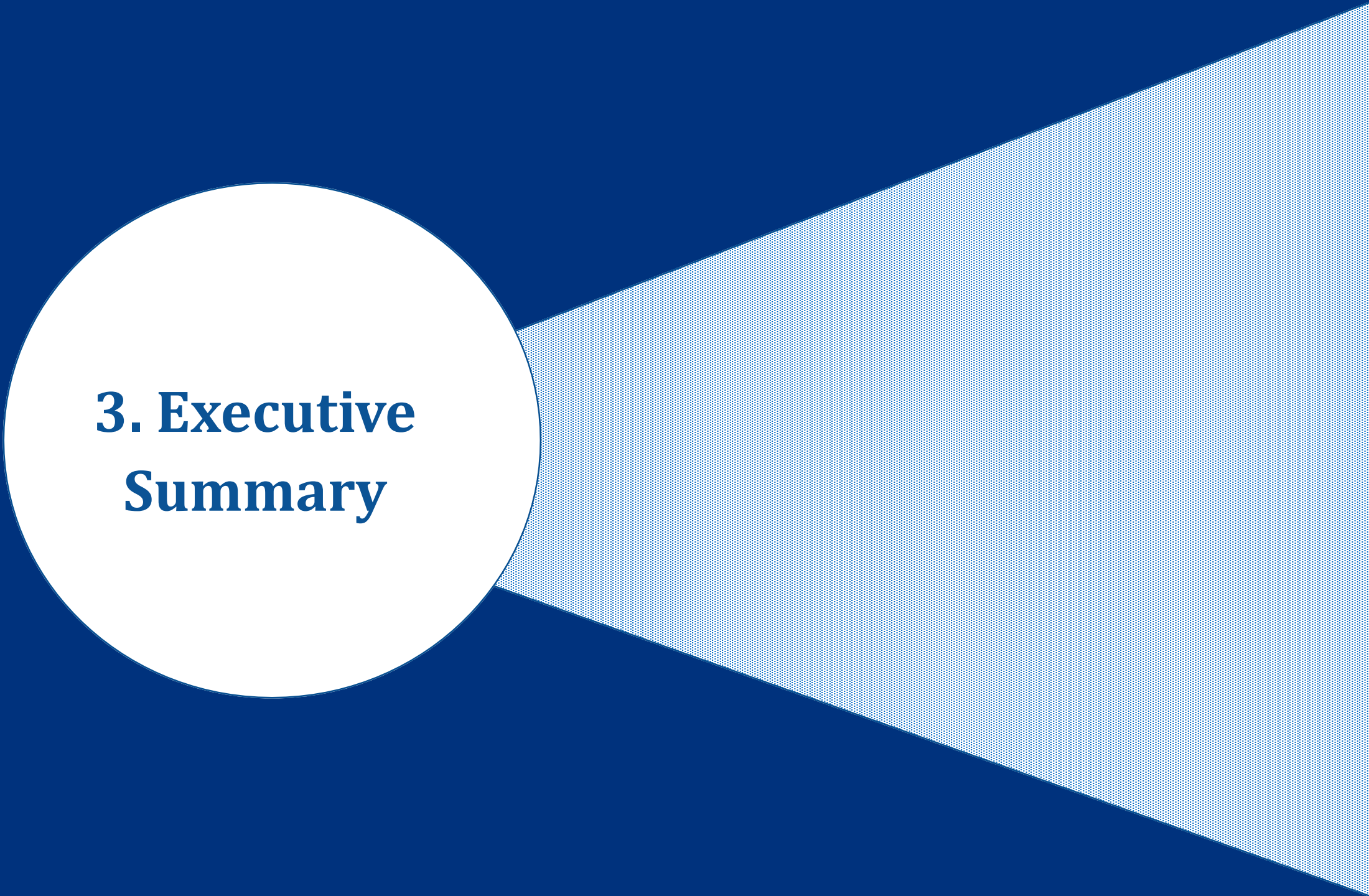
- Test check of books of accounts and other GST records for checking the compliance, reporting the deviation in the system and transactional errors.
- Suggestion on areas of weaknesses; [Verification will be conducted on the sample basis].
- Verification of various streams of income by scrutiny of Books 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:

1. Certain invoices were not provided to us during audit period and the same are annexed under “**Limitations**”.
2. Previous report discussion was not held for which points has been continued in the present report.

2.Areas of Coverage





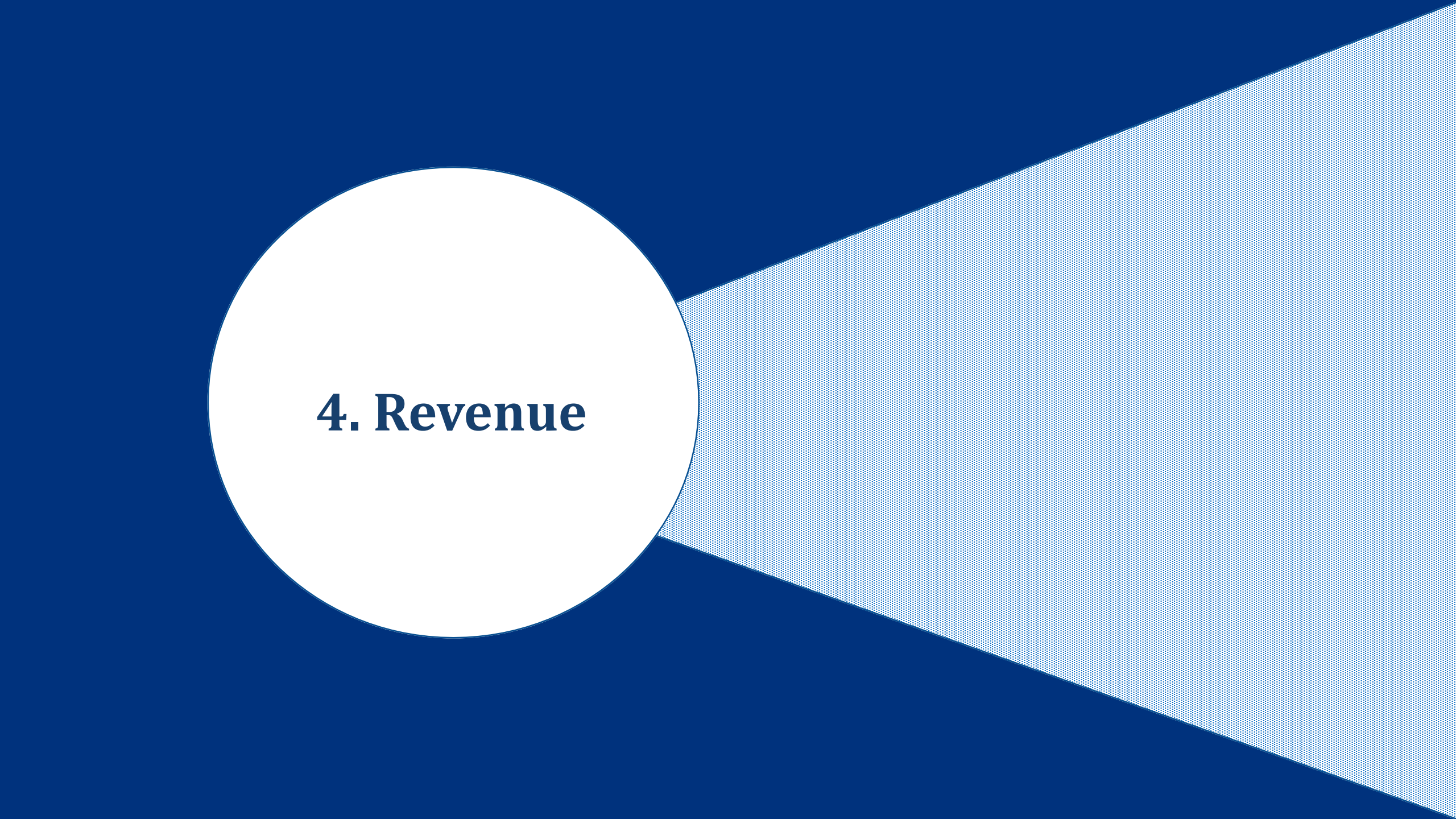
3. Executive Summary

3.Executive Summary

Areas	Observations	Point No.	Amount	Level of impact
Revenue	Sale of villas considered as sale of land + construction services	4.1	Rs. 15,73,804	High
Revenue	Non payment of tax for Oct`19 turnover	4.2	Rs. 3,41,525	High
Revenue	Milestones for GST payment should be in line with AOS	4.3	Not quantified	High
Revenue	GST needs to be paid on amount received in excess of milestones	4.4	Rs.23,08,158	High
Revenue	Service tax needs to be paid on construction services provided to the Landowner	4.5	Rs. 64,80,000	High
Input	Ineligible credit availed	5.1	Rs.1,23,390	High

3.Executive Summary

Areas	Observations	Point No.	Amount	Level of impact
RCM	GST under RCM to be paid on security services	6.1	Rs. 24,492	High
Input	Wrong availment of credit (IGST availed as CGST+SGST)	5.3	Rs. 59,542	High
Revenue	GST not paid on amounts recovered from employees as insurance	10.4.5	Rs. 3,116	High
Revenue	Non payment of GST on forfeited amounts (cancelled villas)	4.6	Rs. 45,000	Medium
Input	Inward supply invoices to be as per the Rules	5.2	Rs. 1,70,277	Medium



4. Revenue

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

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 Short payment of tax” for details)*

Impact: (For example)

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	

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

Impact: Rs. 15,73,804

Level of Impact: High

Recommendation:

Suggested to pay the difference amount along with interest.

4.2 Non payment of tax for Oct'19 turnover

Observation:

It is observed that in the month of October 2019, Auditee has shown their GST liability in FORM GSTR-1 but missed for payment of tax in FORM GSTR-3B which resulted in non payment of tax for the said month.

Impact:

Non payment of tax results in interest and penalty.

(Refer Annexure "4.2 Oct'18 tax liability" for details)

Impact: Rs. 3,41,525

Level of Impact: High

Recommendation:

Sugto pay the tax along with gested interest and also have a system to verify the payments made after filing the returns.

4.3 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

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

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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.1,92,34,651 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 "4.4 GST liability on advances" for details)

Impact: Rs.23,08,158

Level of Impact: High

Recommendation:

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

4.5 Service tax needs to be paid on construction services provided to the Landowner

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Observation:

The construction services provided by the Auditee to the Landowner would be a service in terms of clause (b) and clause (h) of section 66E of the Finance Act, 1994 and the Auditee would be liable to pay service tax on such construction services in terms of section 66B of the Act.

However, in case of Vasantha Green Projects Vs CCE 2018 (5) TMI 889, the Hon'ble CESTAT, Hyderabad Developer is not liable to service tax on the construction services provided to the Landowners under the JDA. However, the same has been appealed against and is pending before the Hon'ble Supreme Court.

Impact:

Non payment of service tax will attract interest and penalty.

Impact: Rs. 64,80,000

Level of Impact: High

Recommendation:

Suggested to apply for SVLDRS in case if auditee wishes to pay service tax to avoid interest applicability and penalty.

4.5 Service tax needs to be paid on construction services provided to the Landowner

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Impact: Rs. 64,80,000

Level of Impact: High

Recommendation:

Suggested to apply for SVLDRS in case if auditee wishes to pay service tax to avoid interest applicability and penalty.

Thereby in case if auditee wishes to pay the tax, liability based on first sale value would be

Particulars	Amount
Total no. of villas	91
Owners share of villas	32
Build-up area of each villa	2,340
Build-up area of landowners share	74,880
First sale value nearest to the date of JDA per sq.ft	1,923
Taxable value	14,40,00,000
Service tax rate applicable	4.50%
Service tax payable	64,80,000

(Refer annexure “4.5 ST liability” for details)

Impact: Rs. 45,000
Level of Impact:
Medium

Recommendation:

Suggested to pay the tax on such forfeited amount.

4.6 Non payment of GST on forfeited amounts (cancelled villas)

Observation:

Auditee will received Rs.25,000 at the time of booking and in case if the books gets cancelled such amount will be considered as forfeited and 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 “4.6 GST on cancelled villas” for details)

II. Reconciliation of Taxable Turnover

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ACCOUNT HEAD	AMOUNT in Rs.
Installment 18-19	1,90,50,534
Extra spect	36600
Total Taxable Income as per Books	1,90,87,134
Total Taxable Income as per GST Returns	1,71,89,781
Difference	18,97,353

Difference due to nonpayment of Oct`19 liability

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

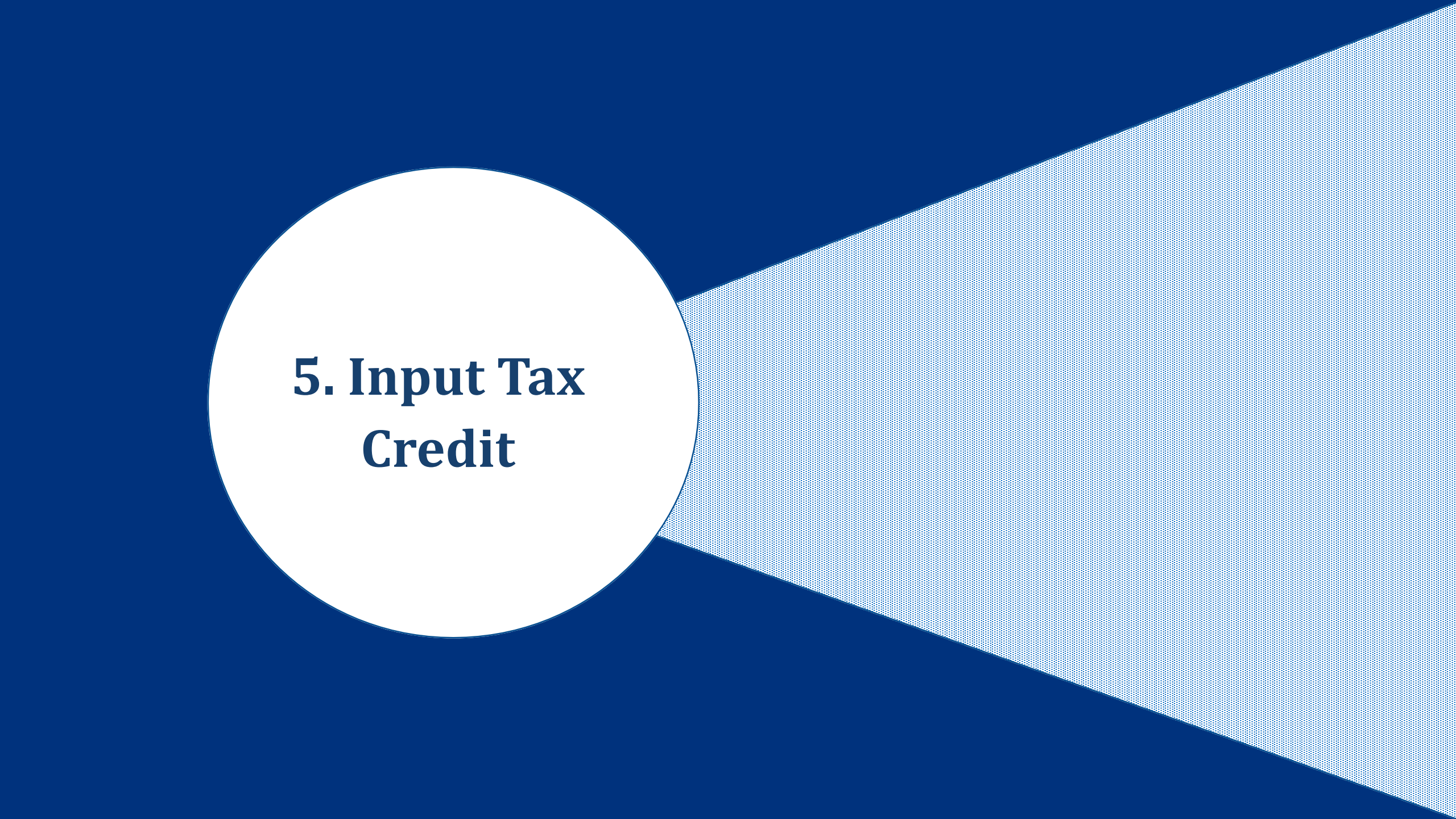
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Month	TAXABLE SUPPLIES			EXEMPT SUPPLIES		
	AS PER GSTR-3B	AS PER GSTR-1	DIFF.	AS PER GSTR-3B	AS PER GSTR-1	DIFF.
Apr-2018	44,46,560	44,46,560	0	0	4,163	4,163
May-2018	6,90,000	6,90,000	0	0	0	0
Jun-2018	0	0	0	0	0	0
Jul-2018	9,83,000	9,83,000	0	0	0	0
Aug-2018	0	0	0	0	0	0
Sep-2018	22,10,658	27,89,938	5,79,280	0	0	0
Oct-2018	0	18,97,353	18,97,353	25,038	0	- 25,038
Nov-2018	26,96,750	26,96,750	0	0	0	0
Dec-2018	12,83,750	12,83,750	0	0	0	0
Jan-2019	0	0	0	0	0	0
Feb-2019	32,49,250	32,49,250	0	0	0	0
Mar-2019	16,29,813	16,29,813	0	0	0	0
Total	1,71,89,781	1,96,66,414	24,76,633	25,038	4,163	- 20,875

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

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Month	CGST & SGST			IGST		
	AS PER GSTR-3B	AS PER GSTR-1	DIFF.	AS PER GSTR-3B	AS PER GSTR-1	DIFF.
Apr-2018	8,00,380	0	- 8,00,380	0	8,00,381	8,00,381
May-2018	1,24,200	1,24,200	0	0	0	0
Jun-2018	0	0	0	0	0	0
Jul-2018	1,76,940	1,76,940	0	0	0	0
Aug-2018	0	0	0	0	0	0
Sep-2018	3,97,918	5,02,189	1,04,271	0	0	0
Oct-2018	0	3,41,524	3,41,524	0	0	0
Nov-2018	4,85,415	4,85,415	0	0	0	0
Dec-2018	2,31,075	2,31,075	0	0	0	0
Jan-2019	0	0	0	0	0	0
Feb-2019	5,84,865	5,84,865	0	0	0	0
Mar-2019	2,93,366	2,93,366	0	0	0	0
	30,94,159	27,39,574	- 3,54,586	0	8,00,381	8,00,381



5. Input Tax Credit

5.1 Ineligible credit availed

Observation:

Auditee has availed credit relating to the car hiring services for the F.Y.2018-19 which is an ineligible credit as per section 17(5) of the Act.

Impact:

Ineligible credit needs to be reversed along with interest @18% p.a. (if such credit was already utilized).

(Refer annexure “5.1 Ineligible credit” for details)

Impact: Rs.1,23,390

Level of Impact : High

Recommend

Suggested to reverse the ineligible ITC availed along with interest.

5.2 Inward supply invoices to be as per the Rules

Observation:

Section 16(2)(a) of the Act read with rule 36 of the CGST Rules, 2017 , ITC would be eligible only if Auditee is in the possession of tax invoice containing amount of tax charged, description of goods or services, total value of supply, GSTIN of the supplier and recipient and place of supply in case of inter-state supply.

However, following has been observed

- a. No GSTIN of the Auditee was mentioned
- b. No original invoice with the Auditee
- c. No invoice was found.

Impact:

ITC cannot be availed if Auditee does not have tax invoice or incomplete invoice

(Refer annexure “5.2 Improper invoices” for details)

Impact: Rs.1,70,277

***Level of Impact :
Medium***

Recommend

Suggested to obtain proper tax invoice or reverse the credit along with interest.

5.3 Wrong availment of credit (IGST availed as CGST+SGST)

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Observation:

Auditee has purchased tiles from M/s. Nitco Limited, where IGST was charged on the invoice. However, ITC was availed as CGST and SGST results on wrong availment of ITC.

Impact:

- Wrong ITC (CGST+SGST) availment results in short payment of tax to the extent which attracts interest and penalty.
- Further, IGST credit cannot be availed now as the time limit for availment of ITC for F.Y. 2018-19 was Sep`19 return which has already expired .

(Refer Annexure “5.3 CGST for IGST” for details)

Impact: Rs.59,542

Level of Impact :
High

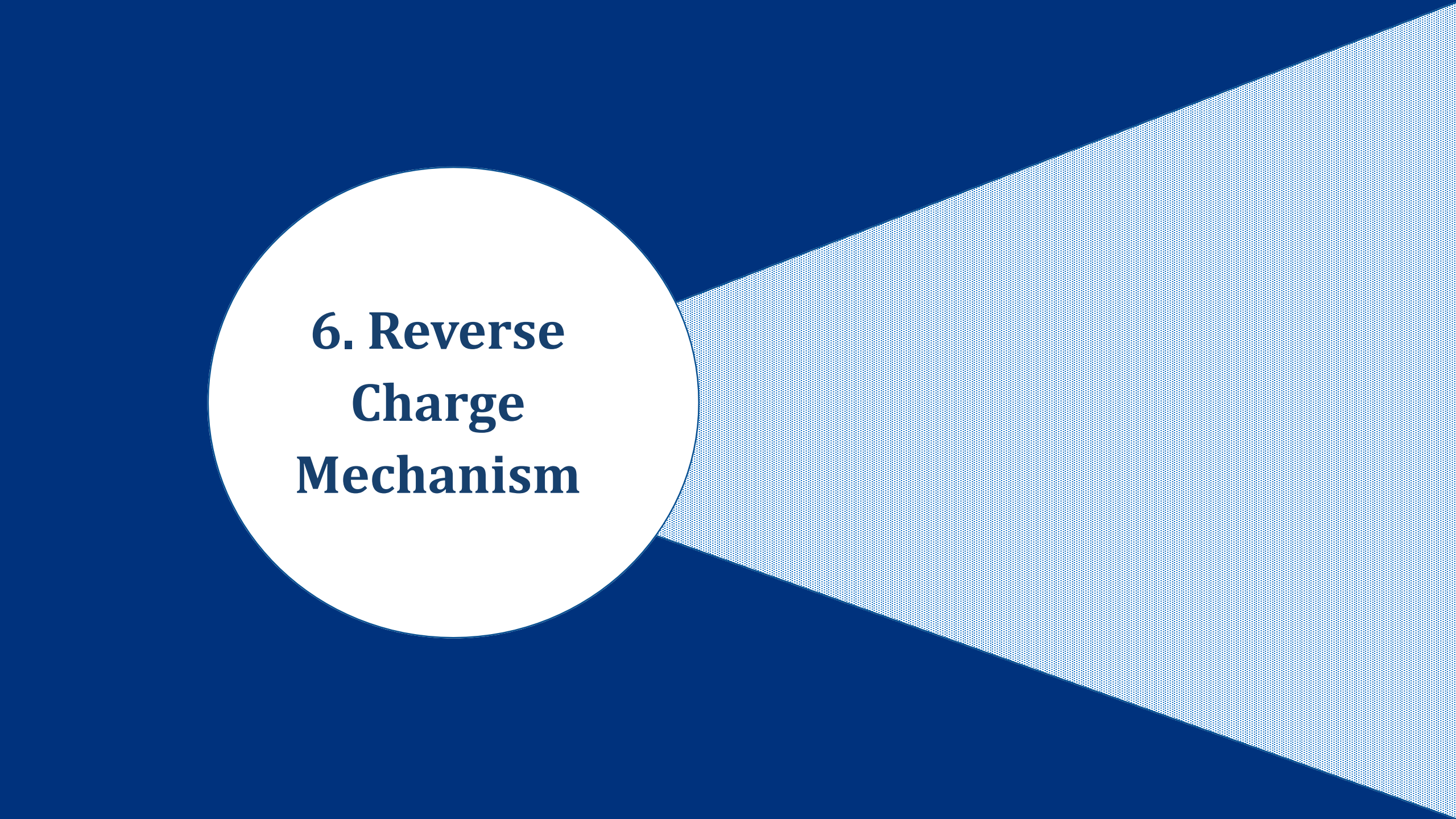
Recommendation:

Suggested to have a proper control at the accounting stage itself to avoid double cost.

ITC Reconciliation Books Vs. GSTR 3B

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Month	Gross ITC Availed as per Returns		
	IGST	CGST	SGST
Apr-2018	0	58,124	58,124
May-2018	0	2,23,905	2,23,905
Jun-2018	0	1,49,371	1,49,371
Jul-2018	0	4,55,721	4,55,721
Aug-2018	0	73,327	73,327
Sep-2018	0	4,91,356	4,91,356
Oct-2018	20,694	4,40,837	4,40,837
Nov-2018	0	2,78,757	2,78,757
Dec-2018	0	2,69,680	2,69,680
Jan-2019	0	11,32,418	11,32,418
Feb-2019	0	2,78,757	2,78,757
Mar-2019	0	7,14,061	7,14,061
Total ITC as Per Returns	20,694	45,66,314	45,66,314
ITC as per Books	20,694	43,94,315	43,94,315
RCM Credit	0	0	0
Total ITC as per Books	20,694	42,28,489	42,28,489
Difference	0	-3,31,652	-3,31,652



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 RCM (Security services)” for details)

Impact: Rs. 24,492

Level of Impact : High

Recommendation:

Suggested to discharge GST under RCM within the time frame.

XII. RCM Payment Vs. RCM Credit Availment

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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	0	0	0	0	0	0
May-2018	0	0	0	0	0	0
Jun-2018	0	0	0	0	0	0
Jul-2018	0	0	0	0	0	0
Aug-2018	0	0	0	0	0	0
Sep-2018	0	0	0	0	0	0
Oct-2018	0	0	0	0	0	0
Nov-2018	0	0	0	0	0	0
Dec-2018	0	0	0	0	0	0
Jan-2019	0	0	0	0	0	0
Feb-2019	0	0	0	0	0	0
Mar-2019	0	0	0	0	0	0



7. Procedural Compliances

7.1 Proper tax invoices needs to be issued for the customers

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Observation:

The following were observed relating to the outward supplies.

- a. No GSTIN of the supplier i.e. Auditee
- b. No address of the recipient.
- c. No proper description of the service provided.

The following were observed relating to credit notes.

- a. The reference of the original invoice is not mentioned
- b. No GSTIN of the supplier i.e. Auditee
- c. No address of the recipient.

Impact:

Non compliance to Rule 46 and Rule 53 may attract general penalty of Rs. 25,000/-

Impact:

Level of Impact : Low

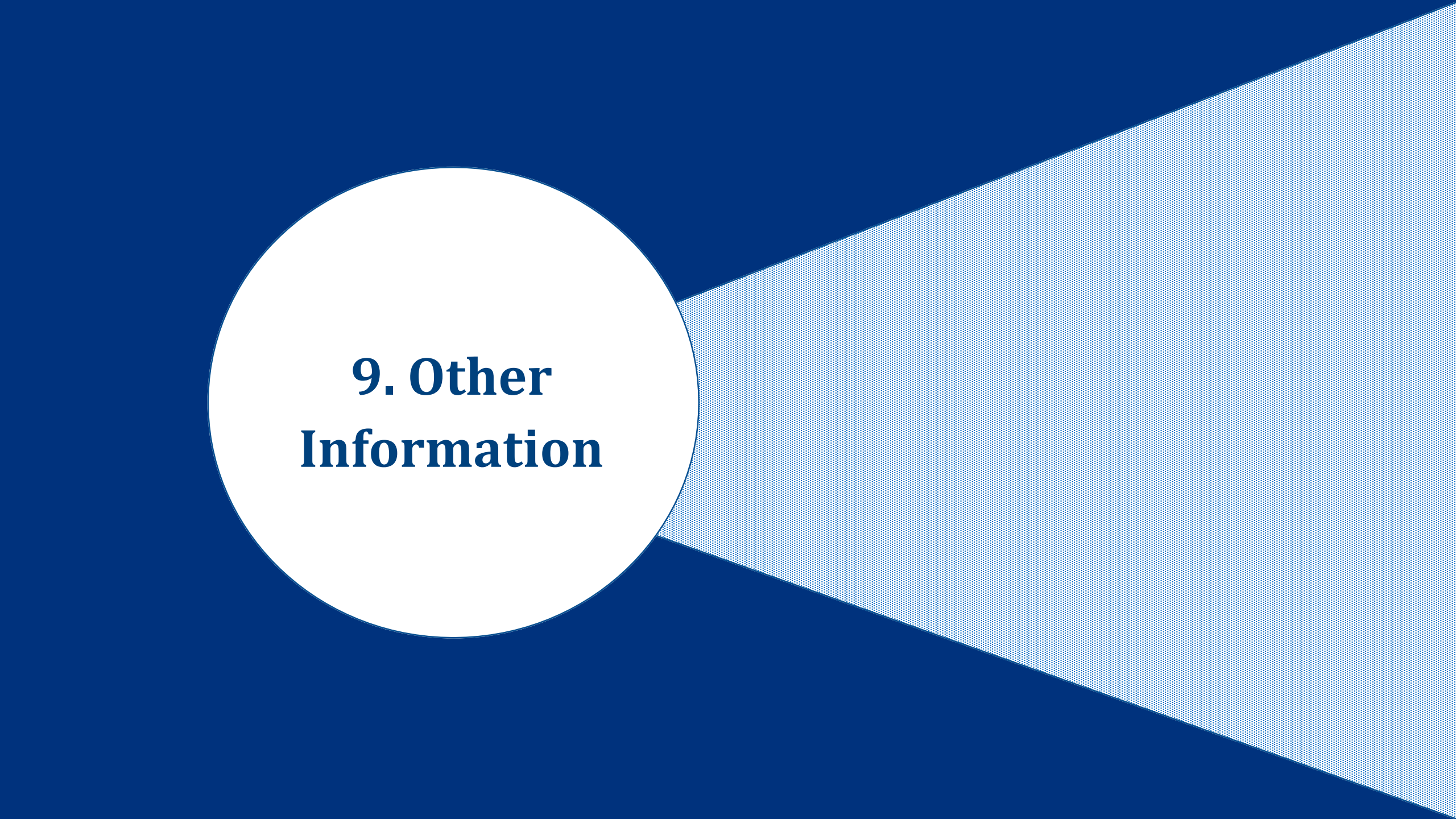
Recommendation:

Suggested to raise revised invoices, and going forward raise invoices as per rule-46 and mention correct particulars.



8. Systems & Processes

No reporting points



9. Other Information

9.3 Non compliance of E-way bill provisions

Observation:

Auditee has received goods value exceeding Rs. 50,000 without having any e-way bill which leads to non compliance of the rule 138 of CGST Rules.

Impact:

In case of detention of the goods, the department may penalise of 100% of tax amount as per section 129 of the Act.

Impact:

Level of Impact : Low

Recommendation:

Suggested to ensure the receipt of goods value exceeding Rs. 50,000 along with the e-way bill.

9.4 No refund of GST portion on cancelation of villas

Observation:

It is observed that there is no specific clause in the agreement for refund of GST amount in case of cancellation of villas. Further if a villa is cancelled after the filing of September month returns for which the booking was made in the previous financial year, the GST amount cannot be adjusted as the due date for issuing credit note as per section 34(2) was over.

Impact:

GST amount refunded to the customer will be a cost to the Auditee as the same cannot be adjusted against outward supplies.

Impact:

*Level of Impact :
Medium*

Recommendation:

Suggested to put a clause in agreement stating that GST would not be refunded for villas cancelled after September returns or refund only to the extent of eligible credit notes.

Other Information – Overall Tax compliance

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Month	Total Tax Liability	Paid in Credit	Paid in Cash
Apr'18	8,00,381	8,00,380	0
May'18	1,24,200	1,24,200	0
Jun'18	0	0	0
Jul'18	1,76,940	1,76,940	0
Aug'18	0	0	0
Sep'18	5,02,189	3,97,918	0
Oct'18	3,41,524	0	0
Nov'18	4,85,415	4,85,416	0

Other Information – GSTR 3B Return filing status

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Month	Total Tax Liability	Paid in Credit	Paid in Cash
Dec'18	2,31,075	2,31,076	0
Jan'19	0	0	0
Feb'19	5,84,865	5,84,866	0
Mar'19	2,93,366	2,93,366	0

Balance in Electronic Credit ledger as on 31-03-2019

Rs. 7035349/-

Balance in Electronic Cash ledger as on 31-03-2019

Rs. 1,00,920/-

Other Information – GSTR 3B Return filing status

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Month	Due Date	Date of filing	Delay in days	Penalty/ Late Fees	Interest
Dec'18	20-Jan-19	18-Feb-19	29	1450	3305
Jan'19	22-Feb-19	26-Feb-19	4	80	0

Delay in filing of returns will attracts interest @18%, for the delayed period which will be a cost to the Auditee.

Other Information – GSTR 1 Return filing status

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Month	Due Date	Date of filing	Delay in days
Apr'18	10-May-18	08-Jun-18	-29
May'18	10-Jun-18	15-Jun-18	-5
July'18	10-Aug-18	11-Aug-18	-1
Aug'18	10-Sep-18	14-Sep-18	-4
Sep'18	10-Oct-18	31-Oct-18	-21



10. Compliance with Previous Reports

Previous report non compliance(Jul'17 to Mar'18)

Area	Ref.	Observation	Impact	Current Status
Revenue	4.5	GST not discharged on the amounts recovered from the employees as insurance	High	Not complied. Even in the current period some amounts were recovered from employees as insurance but no GST was paid on the same which amounts to Rs. 3,116. <i>(Refer annexure "10.4.5 Other insurance" for the details)</i>
System related	5.1	Various reconciliations to be maintained	High	Not complied. Even in current period, certain reconciliation differences were identified w.r.t output and input. The same can be annexed under <i>"10.5.1 Input reconciliation" and "10.5.1 Output reconciliation"</i> for details.

Previous report non compliance(Jul'17 to Mar'18)

Area	Ref.	Observation	Impact	Current Status
System related	5.2	•Documents issued is not disclosed in the returns •Exempted income not disclosed in the returns •HSN summary not disclosed in returns •Non-GST inward supply, exempt inward supply and composition and NIL rated inward are not disclosed in the returns	Medium	Not complied. Even in the current period same non compliances were present.

Previous report non compliance(Jul'17 to Mar'18)

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Area	Ref.	Observation	Impact	Current Status
System related	5.3	•Receipt vouchers to be issued for advances received. •Separate file needs to be maintained for the output invoices raised •GST invoice needs to be issued in duplicate	Medium	Partly complied. Separate file is maintained for the output invoices raised.
System related	5.4	Site premises needs to be added as additional place of business	Medium	Not complied..

Previous report non compliance(Jul'17 to Mar'18)

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Area	Ref.	Observation	Impact	Current Status
System related	5.6	No proper output invoices were raised like missing HSN details, customer address	Medium	Not complied. HSN details were maintained but the GSTIN of the Auditee, customer address and proper description of the service provided were not maintained.
System related	5.7	•Data required for annual return must be captured. •Display of registration certificate at prominent place and GSTIN on the name board.	Low	Not complied.

Previous report non compliance(Jul'17 to Mar'18)

Area	Ref.	Observation	Impact	Current Status
System related	5.8	ITC utilization entry was not passed	Low	Complied. In the current period ITC utilization entry was passed.
System related	5.9	Improper voucher references as frequent back date entries were passed.	Low	Partly complied. Some of the bank voucher numbers are not matching with the voucher numbers in the books

Previous report non compliance(Jul'17 to Mar'18)

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Area	Ref.	Observation	Impact	Current Status
System related	5.10	•Liability of reverse charge must be accounted transaction wise •Separate ledger needs to be maintained for GST input and GST output •Proper narrations to be maintained for all the transactions •Separate ledgers needs to be maintained for the RCM input and output •Bill to Bill accounting needs to be done •Separate ledger needs to be maintained for the procurements from composition dealers	Low	Not complied

Previous report non compliance(Jul'17 to Mar'18)

Area	Ref.	Observation	Impact	Current Status
System related	5.11	•Proper computations needs to be maintained •GSTIN of the creditors to be updated in Tally. Also the correctness of the same to be ensured •Entries relating to RCM credit should be passed correctly •Utilised credit should not be shown as asset	Low	Not complied
System related	5.12	•Changes required in GST workings •Proper maintenance of departmental correspondence file. •MIS must include the information relating to GST. •Appropriate training to be given to employees in order to comply with law	Low	Not complied

Previous report non compliance(Jul'17 to Mar'18)

Area	Ref.	Observation	Impact	Current Status
Transaction related	6.1	ITC availed on provisional expenditure created for audit fees must be reversed	High	Not complied.



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

Hiregange & Associates

Chartered Accountants

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