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<b>SUMMARY OF AUDIT FINDINGS</b>				
<b>S.no</b>	<b>Audit Observations</b>	<b>Implications</b>	<b>Recommendations</b>	<b>Proposed action by management</b>
<b>1</b>	<b>GST Input Credit verification</b>			
<b>1.1</b>	<b>Non availment of Input Credit pertaining to unreconciled entries in GSTR 2A</b>			
	On review of GSTR 2A, it is observed that invoices aggregating to Rs 4,14,339/-could not be mapped to entries in Tally. Input credit of Rs 64,146/- is not availed on such invoices. Invoice wise details are given in <b>Annexure 1A</b> and party wise summary is given in <b>Annexure 1B</b>	a. Probable short booking of expenditure. b. Loss of Input tax credit of Rs 64,146/-	a. GSTR 2A to be periodically reviewed and reconciled to identify such transactions. b. Review <b>Annexure 1</b> to ascertain input eligibility.	Short availment of GST Input Credit
<b>1.2</b>	<b>Short availment of GST Input Credit</b>			
	No differences are observed in ITC as per BoA and as per GSTR 3B. Month wise details are given in <b>Annexure 2</b>	NA	NA	
<b>1.3</b>	<b>Input credit not updated by vendors</b>			
	It is observed that ITC amounting to Rs.41,521 is not reflecting in GSTR 2A. Of above 1 vendor Mr. Narsing Rao Mylaram has not filed his GST return. However, physical invoices are verified in such instances and are found to be appropriate.Details are given in <b>Annexure 3</b> .	It may result in denial of ITC by the department.	a. GSTR 2A to be periodically reviewed and reconciled to identify such transactions. b. Follow up with vendors for updation of GST credits. c. Where practical, withhold the vendor payments to the extent of short credit	
<b>1.4</b>	<b>Input credit to the extent not supported by appropriate tax paying documents</b>			

S.no	Audit Observations	Implications	Recommendations	Proposed action by management
	<p>As per the provisions of CGST Act' 2017, ITC can be availed only if all the particulars specified in rule 46 are contained in the tax paying documents. It is observed that in 15 instances GST credit aggregating to Rs42,298/- has been claimed without appropriate tax paying documents (i.e. no invoices, GSTIN not mentioned, wrong GSTIN mentioned). Further, such credits are not appearing in GSTR 2A. Details are given in <b>Annexure 4.</b></p>	<p>Possible denial of ITC by the department</p>	<p>a. Obtain revised documents from vendors and follow up with them to upload correct tax credit details.  b. In cases where it is not possible to comply with the recommendation given above, input credit shall be reversed along with payment of applicable interest.  c.. The purchase invoices of the vendors should be approved and passed for payment only when all the necessary details such as GSTIN no. of Vendor and the firm is mentioned correctly on the invoice.</p>	

S.no	Audit Observations	Implications	Recommendations	Proposed action by management
<b>1.5</b>	<b>Input Tax Credit -Tally vis-à-vis 2A</b>			
	Reconciliation of Input tax credit for period Apr'19-Jun'19 is given in <b>Annexure 5.</b>			
<b>2</b>	<b>GST Output verification</b>			
<b>2.1</b>	<b>Instances where GST is not paid on advance amount Received</b>			
	<p>In case of a villa project the sale consideration is divided into two components i.e. Land and Construction services. GST is not applicable on the land component however, GST @ 18% is applicable on the construction service.</p> <p>As per Sec12 (2) of CGST Act, the point of taxation is date of Invoice or advanced received whichever is earlier. Here GST is paid at the time of raising of Invoice ignoring the advance received prior to Invoice. Considering the above it is found that in 19 instances an amount of Rs 76,52,030/- is received in advance from the customer on which GST is not paid. Details of which are given in <b>Annexure 6A and 6B.</b></p>	<p>Non payment of tax timely may result in interest and penal liabilities.</p>	<p>To track advance received before Invoice is raised and ensure GST payment thereon.</p>	

S.no	Audit Observations	Implications	Recommendations	Proposed action by management
<b>2.2</b>	<b>Comparision of GST Output reported in GSTR 3B, GSTR 1 and Tally</b>			
	There is no difference in taxable value as reported in GSTR 3B and as per Tally .Details are given in <b>Annexure 7.</b>	NA	NA	
<b>2.3</b>	<b>Reporting of Value of Land in the GST returns</b>			
	Instalments raised towards land component is not reported in the GST returns as Exempt supply.	Incomplete/Inaccurate reporting in returns	GSTR 1 and 3B to ammended to report the same.	
<b>2.4</b>	<b>Comparison of Installement raised as Tally and Milestone report</b>			
	Monthwise comparison of installements raised as per Tally and milestone is disclosed in <b>Annexure 8.</b> No differences found.	NA	NA	
<b>3</b>	<b>Other observations</b>			
<b>3.1</b>	<b>Reporting of HSN details in GSTR - 1</b>			
	HSN wise summary of outward supplies is required to be reported in Table -12 of GSTR - 1 return. All the details are reported in the return appropriately	NA	NA	
<b>3.2</b>	<b>Reporting of Document Summary in GSTR - 1</b>			
	Document summary of invoices issues, Credit notes etc.. is required to be reported in Table -13 of GSTR - 1 return. All details are reported in the return appropriately.	NA	NA	

S.no	Audit Observations	Implications	Recommendations	Proposed action by management
<b>3.3</b>	<b>Non updation of GSTIN of vendors in Tally</b>			
	It is noted that GSTIN of 10 vendors is not updated in Tally. Details are given in <b>Annexure 9</b> .	Difficulty in mapping input tax credit in Tally vis-à-vis GSTR 2A	Ensure proper updation of GSTIN in Tally.	
<b>3.4</b>	<b>GST return filing and reporting</b>			
	It is observed that all GST returns are filed with in due date	Delay in filing attracts Late fee of Rs 50/- per day of delay and interest @ 18% on Gross liability	Timely filing to be ensured consistently.	

#### 4 CONCLUSIONS

Comments by management would be noted and the steps taken to rectify deficiencies will be evaluated during the next audit or a follow-up audit.

#### 5 APPRECIATION

We would like to thank management and staff members for their co-operation during the audit.

**NILGIRI ESTATESGST REVIEW REPORT - JUL'17 to MAR'18**

**Non availment of Input Credit pertaining to unreconciled entries in GSTR 2A**

<b>Total</b>				<b>4,14,339</b>	<b>3,50,196</b>	<b>-</b>	<b>32,071</b>	<b>32,071</b>	<b>64,143</b>	
<b>Invoice Number</b>	<b>Date</b>	<b>GST No.</b>	<b>Trade Name</b>	<b>Invoice Value</b>	<b>Taxable Value</b>	<b>IGST</b>	<b>CGST</b>	<b>SGST</b>	<b>Total Tax</b>	<b>Remarks</b>
5410	03-04-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	19435	16470	-	1482.3	1482.3	2,965	
5437	03-04-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	37588	31854.16	-	2866.87	2866.87	5,734	
5439	03-04-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	23,436	19,861	-	1,788	1,788	3,575	
5440	03-04-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	1,636	1,386	-	125	125	249	
2131	06-04-2019	36AHKPL4180D2ZD	RAJUCHOUDHARY LACHETA	656	556	-	50	50	100	
PS/19-20/39	09-04-2019	36ACWPG4864A1ZG	ASHISH GUPTA	85,741	72,662	-	6,540	6,540	13,079	
1150	20-04-2019	36AVTPS1528D1ZB	VISHAL SUDAM	271	230	-	21	21	41	
GP/19-20/08	05-04-2019	36AIZPG8119P1Z9	SYAMALA DEVI GUDLADONA	885	750	-	68	68	135	
19	02-04-2019	36AABFG9288K1ZT	GANJI VENKANNAH & SONS	1,947	1,650	-	149	149	297	
5912	08-05-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	60,854	51,571	-	4,641	4,641	9,283	
5965	10-05-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	1,669	1,414	-	127	127	255	
5990	11-05-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	10,748	9,109	-	820	820	1,640	
5994	11-05-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	7,137	6,049	-	544	544	1,089	
6094	18-05-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	3,677	3,116	-	280	280	561	
6117	20-05-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	7,329	6,211	-	559	559	1,118	
6156	22-05-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	2,327	1,972	-	177	177	355	
6159	22-05-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	2,327	1,972	-	177	177	355	
6166	22-05-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	4,653	3,943	-	355	355	710	
6188	23-05-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	2,327	1,972	-	177	177	355	
6189	23-05-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	2,327	1,972	-	177	177	355	
6190	23-05-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	5,097	4,320	-	389	389	778	
6191	23-05-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	3,259	2,762	-	249	249	497	
COMMON/8	09-05-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	21,218	17,982	-	1,618	1,618	3,237	
2201	01-05-2019	36AHKPL4180D2ZD	RAJUCHOUDHARY LACHETA	1,062	900	-	81	81	162	
101	28-06-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	10,620	9,000	-	810	810	1,620	
112	29-06-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	3,540	3,000	-	270	270	540	
6339	07-06-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	19,229	16,296	-	1,467	1,467	2,933	
6453	15-06-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	961	814	-	73	73	147	
6454	15-06-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	4,165	3,530	-	318	318	635	
6576	22-06-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	2,124	1,800	-	162	162	324	
6577	24-06-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	14,176	11,075	-	1,551	1,551	3,101	
82	06-06-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	5,900	5,000	-	450	450	900	
91	06-06-2019	36ACQFS2044C1Z7	SUMMIT SALES LLP	34,515	29,250	-	2,633	2,633	5,265	
87	28-06-2019	36AGCPV1268R1ZM	SREENU VUYVALA	11,505	9,750	-	878	878	1,755	

**Non availment of Input Credit pertaining to unreconciled entries in GSTR 2A (Summary)**

Total	-	32,071	32,071	64,142
Trade Name	IGST	CGST	SGST	Total Tax
SUMMIT SALES LLP	-	24,287	24,287	48,573
ASHISH GUPTA	-	6,540	6,540	13,079
SREENU VUYYALA	-	878	878	1,755
GANJI VENKANNAH & SONS	-	149	149	297
RAJUCHOUDHARY LACHETA	-	131	131	262
SYAMALA DEVI GUDLADONA	-	68	68	135
VISHAL SUDAM	-	21	21	41



## Short availment of GST Input Credit

Month	As per 3B				As Per Tally				Difference (Tally - GSTR 3B)			
	IGST	CGST	SGST	Total	IGST	CGST	SGST	Total	IGST	CGST	SGST	Total
Jul-17	-	2,65,715	2,65,715	5,31,430	-	2,63,200	2,63,200	5,26,400	-	(2,515)	(2,515)	(5,030)
Aug-17	-	1,01,618	1,01,618	2,03,236	26,731	89,275	89,275	2,05,280	26,731	(12,344)	(12,344)	2,044
Sep-17	22,138	11,51,479	11,51,479	23,25,096	22,137	12,88,920	12,88,920	25,99,977	(1)	1,37,441	1,37,441	2,74,882
Oct-17	-	6,46,063	6,46,063	12,92,126	22,096	6,54,229	6,54,229	13,30,554	22,096	8,166	8,166	38,428
Nov-17	-	5,29,971	5,29,971	10,59,942	22,138	5,45,543	5,45,543	11,13,224	22,138	15,572	15,572	53,282
Dec-17	-	5,03,698	5,03,698	10,07,396	-	5,11,956	5,11,956	10,23,912	-	8,258	8,258	16,516
Jan-18	-	5,13,577	5,13,577	10,27,154	-	5,22,086	5,22,086	10,44,172	-	8,509	8,509	17,018
Feb-18	-	15,10,854	15,10,854	30,21,709	-	15,14,625	15,14,625	30,29,250	-	3,771	3,771	7,541
Mar-18	-	13,40,960	13,40,960	26,81,920	-	14,12,647	14,12,647	28,25,295	-	71,687	71,687	1,43,375
Apr-18	-	6,85,960	6,85,960	13,71,920	-	6,86,244	6,86,244	13,72,488	-	284	284	568
May-18	46,328	6,85,194	6,85,194	14,16,716	46,328	6,85,507	6,85,507	14,17,342	0	313	313	626
Jun-18	2,958	3,09,787	3,09,787	6,22,532	2,958	3,12,063	3,12,063	6,27,084	-	2,276	2,276	4,552
Jul-18	1,65,461	3,97,651	3,97,651	9,60,763	1,65,461	4,00,152	4,00,152	9,65,765	-	2,501	2,501	5,002
Aug-18	11,758	12,62,839	12,62,839	25,37,436	11,757	12,64,425	12,64,425	25,40,607	(1)	1,586	1,586	3,171
Sep-18	11,758	4,49,233	4,49,233	9,10,224	11,757	4,60,010	4,60,010	9,31,777	(1)	10,777	10,777	21,553
Oct-18	-	4,54,507	4,54,507	9,09,014	-	4,54,507	4,54,507	9,09,014	-	(0)	(0)	(0)
Nov-18	-	6,12,948	6,12,948	12,25,896	-	6,12,948	6,12,948	12,25,896	-	(0)	(0)	(0)
Dec-18	-	7,45,118	7,45,118	14,90,236	90,687	7,45,118	7,45,118	15,80,923	90,687	(0)	(0)	90,687
Jan-19	-	4,47,003	4,47,003	8,94,006	201	4,47,003	4,47,003	8,94,207	201	0	0	201
Feb-19	-	4,21,743	4,21,743	8,43,486	-	4,21,743	4,21,743	8,43,486	-	(0)	(0)	(0)
Mar-19	-	7,37,473	7,37,473	14,74,946	-	7,46,385	7,46,385	14,92,770	-	8,912	8,912	17,824
Apr-19	-	3,57,821	3,57,821	7,15,642	-	3,57,821	3,57,821	7,15,642	-	-	-	-
May-19	-	4,29,463	4,29,463	8,58,926	-	4,29,463	4,29,463	8,58,926	-	-	-	-
Jun-19	-	1,51,672	1,51,672	3,03,344	-	1,51,672	1,51,672	3,03,344	-	-	-	-
<b>Total</b>	<b>2,60,401</b>	<b>1,47,12,347</b>	<b>1,47,12,347</b>	<b>2,96,85,095</b>	<b>4,22,252</b>	<b>1,49,77,542</b>	<b>1,49,77,542</b>	<b>3,03,77,335</b>	<b>1,61,851</b>	<b>2,65,194</b>	<b>2,65,194</b>	<b>6,92,240</b>

**Input credit not updated by vendors**

Total			2,72,194	2,30,675	-	20,760	20,760	41,521	
Date	Particulars	GSTIN/UIN	Gross Total	Taxable Value	IGST	CGST	SGST	Total Tax	Remarks
06-04-2019	Narsing Rao Mylaram-On A/c (Paints)	36DGGPM3833Q1ZR	31,381	26,594		2,393	2,393	4,787	GST return has not being filed
06-04-2019	M.Praveen Babu-On A/c		18,098	15,337		1,380	1,380	2,761	GST Return filed by the vendor but credit not passed
08-04-2019	Subham Enterprises	36APHPL5262P1ZA	1,315	1,114		100	100	201	GST Return filed by the vendor but credit not passed
10-04-2019	M.Praveen Babu-On A/c		52,149	44,194		3,977	3,977	7,955	GST Return filed by the vendor but credit not passed
18-04-2019	Praful Sanitary	36ACWPG4864A1ZG	82,791	70,162		6,315	6,315	12,629	GST Return filed by the vendor but credit not passed
24-04-2019	Summit Sales LLP	36ACQFS2044C1Z7	12,088	10,244		922	922	1,844	GST Return filed by the vendor but credit not passed
30-04-2019	Vivid World	36AVTPS1528D1ZB	320	272		24	24	49	GST Return filed by the vendor but credit not passed
29-05-2019	Vivid World	36AVTPS1528D1ZB	271	230		21	21	41	GST Return filed by the vendor but credit not passed
29-05-2019	Vivid World	36AVTPS1528D1ZB	1,853	1,570		141	141	283	GST Return filed by the vendor but credit not passed
13-06-2019	Summit Sales LLP	36ACQFS2044C1Z7	38,459	32,592		2,933	2,933	5,867	GST Return filed by the vendor but credit not passed
25-06-2019	M.Praveen Babu-On A/c		18,416	15,607		1,405	1,405	2,809	GST Return filed by the vendor but credit not passed
25-06-2019	Narsing Rao Mylaram-On A/c (Paints)	36DGGPM3833Q1ZR	15,053	12,757		1,148	1,148	2,296	GST return has not being filed

## Input credit to the extent not supported by appropriate tax paying documents

Totals				3,24,219	3,09,599	-	21,149	21,149	42,298	-
Date	Particulars	Supplier Invoice No.	GSTIN/UIN	Gross Total	Taxable Value	IGST	CGST	SGST	Total tax	Remarks
18-04-2019	K.Satish Kumar-On A/c	36HTMPK2743G1ZE	towards painting work done for villa nos:-133&134 against bill no:-08 dt:-16.04.19	36,278	30,744	-	2,767	2,767	5,534	Invoice no is not matching
20-04-2019	Sree Sai Sharanya Enterprises	36BNCPR1098B1Z3	towards supply of stone dust & Sand against bill no:-6 dt:-13.04.2019	20,850	19,857	-	496	496	993	GSTIN not mentioned & No invoice number
20-04-2019	Sree Sai Sharanya Enterprises	36BNCPR1098B1Z3	towards supply of stone dust against bill no:-7 dt:-13.04.2019	20,250	19,286	-	482	482	964	GSTIN not mentioned & No invoice number
27-04-2019	IKEA	36AADCI3006N1ZL	towards purchase of furniture payemnt made through Raghu happay card against bill no:-s50118A001197601	29,040	24,610	-	2,215	2,215	4,430	GSTIN not mentioned & No invoice number
03-05-2019	Printact	36AAUFP1370J1Z5	Being amount credited to Printact towards advertising expenses against invoice no:-1 dt:-23.4.19 po no:-57337	2,266	1,920	-	173	173	346	GSTIN not mentioned
10-05-2019	Summit Sales LLP Common Expenses		Being amount credited to SLLP Common Expenses towards admin & marketing charges for the month of April-2019 invoice no:-8 dt:-9.5.19	19,419	19,781	-	1,618	1,618	3,237	Not Authorised
11-05-2019	Kulkarni Consultants	36ADOPR1855P1ZN	Towards Consultancy Last installment payment for structural designhs for villa nos -81 to 185	46,575	47,439	-	3,881	3,881	7,763	Physical invoice not found
16-05-2019	Sree Sai Sharanya Enterprises	36BNCPR1098B1Z3	Being amount credited to Sree Sai Sharanya Enterprises towards purchase of stone dust against invoice no:-31 dt:-15.5.19 voucher no:-4097	27,000	25,718	-	643	643	1,286	GSTIN not mentioned
16-05-2019	Sree Sai Sharanya Enterprises	36BNCPR1098B1Z3	Being amount credited to Sree Sai Sharanya Enterprises towards purchase of stone dust against invoice no:-32 dt:-15.5.19 voucher no:-4079	6,750	6,429	-	161	161	321	GSTIN not mentioned
16-05-2019	Sree Sai Sharanya Enterprises	36BNCPR1098B1Z3	Being amount credited to Sree Sai Sharanya Enterprises towards purchase of stone dust against invoice no:-33 dt:-15.5.19 voucher no:-4120	13,500	12,859	-	321	321	643	GSTIN not mentioned
07-06-2019	Summit Sales LLP-Logistics		Being amount credited to SLLP towards QC charges for the month of May-19 against invoice no:-82 dt:-6.6.19	5,400	5,500	-	450	450	900	Not Authorised
07-06-2019	Summit Sales LLP-Logistics		Being amount credited to SLLP towards CR consultancy charges for the month of May-19 against invoice no:-91 dt:-6.6.19	31,590	32,175	-	2,633	2,633	5,265	Not Authorised
14-06-2019	Summit Sales LLP Common Expenses		towards Reiumbursement Medical Claim against bill no:-29 dt:-01.06.2019	32,381	32,980	-	2,698	2,698	5,397	Not Authorised
28-06-2019	Summit Sales LLP-Logistics		Being amount credited to SLLP towards cr consultancy charges for the month of June 28.9.19	9,720	9,900	-	810	810	1,620	Not Authorised
28-06-2019	Summit Sales LLP-Logistics		Being amount credited to SLLP towards carhire charges for the month of June 28.6.19	23,200	20,400	-	1,800	1,800	3,600	Physical invoice not found

NILGIRI ESTATES - F.Y. 2018-19( Apr'19-Jun'19)						
GST Input Reconciliation						
S.No.	Particulars		IGST	CGST	SGST	Total
	Total Input Credit as per Tally	{1}	-	9,38,955	9,38,955	18,77,911
						-
	<b>Add Items</b>					-
1	Credits appearing in 2A but corresponding bills not accounted in Tally as they are not yet received by the accounts		-	32,071	32,071	64,143
3	Credit claimed in tally After June 19		-	39,986	39,986	79,972
4	Where GST is paid under wrong head					
	<b>Total</b>	<b>{2}</b>		<b>72,057</b>	<b>72,057</b>	<b>1,44,115</b>
	<b>Less Items</b>					
	<b>Credits claimed in Tally but not appearing in 2A</b>					
6	Entries where debit notes cannot be mapped to particular voucher		-	(79)	(79)	(157)
7	Instances where input is not received		-	20,760	20,760	41,521
8	Instances where input is not received and no proper documentation			21,149	21,149	42,298
	<b>Total</b>	<b>{3}</b>	<b>-</b>	<b>41,831</b>	<b>41,831</b>	<b>83,661</b>
						-
	Credit as per 2A as per above reconciliation	{1+2}-{3}		9,69,182	9,69,182	19,38,364
						-
	<b>Actual Credit in 2A</b>		<b>-</b>	<b>9,69,178</b>	<b>9,69,178</b>	<b>19,38,357</b>
	Difference			4	4	8

## Instances where GST is not paid on advance amount Received

Sl. No.	Customer Name	Value of consideration as per agreement			Amounts Raised towards Instalment in Tally(without GST, Extra spect's and others)			Other amounts Receivable As per Tally							Advances received that can be adjusted towards Land (Non-Taxable Value)	Taxable Value of Advance received	
		Land	Construction Service	Total	Non- Taxable Value(Assumed as Land)	Taxable Value @ 18%	Total	Taxable value of Extra spect's @18%	GST on taxable Value of Sales	Gst on Extra Spect's	Total GST	Others( Registration Charges, Maintenance, etc	Total Debits	Total Amount Received as per Tally			Amount Receivable
80 A	Ms. Cirigima Deepa	21,25,000	21,25,000	42,50,000	21,25,000	21,25,000	42,50,000	-	3,82,500	-	3,82,500	8,190	3,90,690	46,40,300	390	-	-
80 B	S.Rama Krishna	17,75,000	17,75,000	35,50,000	17,75,000	7,18,500	24,93,500	10,65,700	1,29,330	1,91,826	3,21,156	1,32,464	15,19,320	40,13,320	(500)	-	(500)
80 C	B.Sai Manasa	21,25,000	21,25,000	42,50,000	21,25,000	14,43,750	35,68,750	-	2,59,875	-	2,59,875	5,300	2,65,175	46,59,615	(8,25,690)	-	(8,25,690)
80 D	Bharath Kumar.Tadepalli	18,25,000	18,25,000	36,50,000	18,25,000	18,25,000	36,50,000	8,400	3,28,500	1,512	3,30,012	8,190	3,46,602	39,96,602	-	-	-
81	Smt.D.Vijaya Lakshmi	15,50,000	15,50,000	31,00,000	15,50,000	15,50,000	31,00,000	16,050	2,79,000	2,889	2,81,889	1,16,714	4,14,653	35,14,653	(1)	-	(1)
82	P.V.Subramanyam	18,25,000	18,25,000	36,50,000	18,25,000	12,18,750	30,43,750	-	2,19,375	-	2,19,375	-	2,19,375	34,48,404	(1,85,279)	-	(1,85,279)
83	Repala Sunil	18,25,000	18,25,000	36,50,000	18,25,000	12,18,750	30,43,750	-	2,19,375	-	2,19,375	1,02,773	3,22,148	39,61,654	(5,95,756)	-	(5,95,756)
84	D.Vamsee Krishna	18,25,000	18,25,000	36,50,000	18,25,000	12,18,750	30,43,750	-	2,19,375	-	2,19,375	1,27,773	3,47,148	38,89,904	(4,99,006)	-	(4,99,006)
85	U.Srinivasa Rao	18,25,000	18,25,000	36,50,000	18,25,000	18,25,000	36,50,000	13,650	3,28,500	2,457	3,30,957	47,340	3,91,947	40,41,947	(0)	-	(0)
86	U.Naga Sasidhar	19,00,000	19,00,000	38,00,000	19,00,000	12,75,000	31,75,000	-	2,29,500	-	2,29,500	-	2,29,500	34,93,589	(89,089)	-	(89,089)
87	V.B.Kameshwari/N.V.U.Sita Tatapu	18,25,000	18,25,000	36,50,000	18,25,000	18,25,000	36,50,000	18,230	3,28,500	3,281	3,31,781	1,35,964	4,85,975	41,32,975	3,000	-	-
88	S.Malliah	18,25,000	18,25,000	36,50,000	18,25,000	18,25,000	36,50,000	12,400	3,28,500	2,232	3,30,732	1,35,940	4,79,072	41,29,072	-	-	-
89	Akundi Ratna Kumari&Akundi Ravi	24,75,000	24,75,000	49,50,000	24,75,000	24,75,000	49,50,000	(4,423)	4,45,500	(796)	4,44,704	(2,36,781)	2,03,500	51,53,500	0	-	-
89	B.Anand Kumar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	Valluri Grace Yesudass	17,25,000	17,25,000	34,50,000	17,25,000	17,25,000	34,50,000	64,534	3,10,500	11,616	3,22,116	1,28,940	5,15,590	39,66,839	(1,249)	-	(1,249)
91	Mrs.Vasam Uma Rani& Vasam Sat	18,25,000	18,25,000	36,50,000	18,25,000	12,18,750	30,43,750	-	2,19,375	-	2,19,375	-	2,19,375	29,12,904	3,50,221	-	-
92	Mrs.Vasam Uma Rani& Vasam Sat	18,25,000	18,25,000	36,50,000	18,25,000	12,18,750	30,43,750	-	2,19,375	-	2,19,375	-	2,19,375	29,12,904	3,50,221	-	-
93	Ravi Potti	18,00,000	18,00,000	36,00,000	18,00,000	18,00,000	36,00,000	9,450	3,24,000	1,701	3,25,701	(41,710)	2,93,441	38,91,845	1,596	-	-
94	Arundhathi Devi Dasari	18,25,000	18,25,000	36,50,000	18,25,000	18,25,000	36,50,000	3,000	3,28,500	540	3,29,040	(40,210)	2,91,830	39,41,830	-	-	-
95	Venu Gopal	18,00,000	18,00,000	36,00,000	18,00,000	18,00,000	36,00,000	9,450	3,24,000	1,701	3,25,701	(2,520)	3,32,631	39,31,220	1,411	-	-
96	Santosh Kumar Kallem	18,00,000	18,00,000	36,00,000	18,00,000	17,27,000	35,27,000	-	3,10,860	-	3,10,860	-	3,10,860	31,13,404	7,24,456	-	-
97	Kiran Kumar Kallem	18,00,000	18,00,000	36,00,000	18,00,000	6,73,000	24,73,000	-	1,21,140	-	1,21,140	-	1,21,140	33,98,404	(8,04,264)	-	(8,04,264)
98	Sreenivasa Murty & K.Roopu Devi	18,00,000	18,00,000	36,00,000	18,00,000	18,00,000	36,00,000	9,450	3,24,000	1,701	3,25,701	1,23,763	4,58,914	40,58,914	-	-	-
99	Mrs.Rupa Rani.S	19,75,000	19,75,000	39,50,000	19,75,000	13,31,250	33,06,250	-	2,39,625	-	2,39,625	-	2,39,625	36,03,904	(58,029)	-	(58,029)
99	99-Cirigimi Deepa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Neelam Vijaya Sarathi	24,25,000	24,25,000	48,50,000	24,25,000	24,25,000	48,50,000	53,036	4,36,500	9,546	4,46,046	(1,330)	4,97,752	53,47,752	0	-	-
101	Mr.Arvind Kumar Sushwaha	18,25,000	18,25,000	36,50,000	18,25,000	12,18,750	30,43,750	-	2,19,375	-	2,19,375	1,35,574	3,54,949	40,74,600	(6,75,901)	-	(6,75,901)
102	E.Venkata Ramana	18,50,000	18,50,000	37,00,000	15,96,000	12,37,500	28,33,500	-	2,22,750	-	2,22,750	-	2,22,750	29,54,268	1,01,982	-	-
103	Nakka L.Srinivas	15,00,000	15,00,000	30,00,000	6,75,000	9,75,000	16,50,000	-	1,75,500	-	1,75,500	-	1,75,500	23,73,268	(5,47,768)	8,25,000	-
104	Sudha Avasaraia D/o.N.V.Ratnaji R	18,75,000	18,75,000	37,50,000	7,87,500	12,56,250	20,43,750	-	2,26,125	-	2,26,125	1,31,273	3,57,398	34,06,268	(10,05,120)	10,87,500	-
105	Kurakula Ramu & k.Harathi	18,75,000	18,75,000	37,50,000	7,87,500	12,56,250	20,43,750	-	2,26,125	-	2,26,125	-	2,26,125	39,53,818	(16,83,943)	10,87,500	(5,96,443)
106	K.Venkat Reddy	19,25,000	19,25,000	38,50,000	8,02,500	12,93,750	20,96,250	-	2,32,875	-	2,32,875	-	2,32,875	43,17,060	(19,87,935)	11,22,500	(8,65,435)
107	Rahul Ahirwar/Anuradha	18,04,500	18,04,500	36,09,000	7,66,350	12,03,375	19,69,725	-	2,16,608	-	2,16,608	-	2,16,608	28,79,148	(6,92,816)	10,38,150	-
108	Mr.Veeravelly Anjaneyulu	17,75,000	17,75,000	35,50,000	15,35,250	11,81,250	27,16,500	-	2,12,625	-	2,12,625	-	2,12,625	19,33,518	9,95,607	-	-
109	Raneru Nagalakshmi w/o J.Suryana	25,50,000	25,50,000	51,00,000	21,63,000	17,62,500	39,25,500	-	3,17,250	-	3,17,250	-	3,17,250	41,16,268	1,26,482	3,87,000	-
110	Subhash Shirrang Jadhav	16,75,000	16,75,000	33,50,000	16,75,000	11,06,250	27,81,250	-	1,99,125	-	1,99,125	-	1,99,125	26,64,018	3,16,357	-	-
111	K.Victor Emmanuel	17,75,000	17,75,000	35,50,000	17,75,000	11,81,250	29,56,250	-	2,12,625	-	2,12,625	-	2,12,625	28,29,768	3,39,107	-	-
112	Sirisha Kompella	18,50,000	18,50,000	37,00,000	18,50,000	12,37,500	30,87,500	-	2,22,750	-	2,22,750	-	2,22,750	32,95,068	15,182	-	-
113	Ms.G.Namrata Reddy/G.Narender	17,75,000	17,75,000	35,50,000	15,35,250	11,81,250	27,16,500	-	2,12,625	-	2,12,625	(25,000)	1,87,625	33,04,268	(4,00,143)	-	-
114	Kamidi Sridevi Vara Prasad	26,75,000	26,75,000	53,50,000	22,64,250	18,56,250	41,20,500	-	3,34,125	-	3,34,125	-	3,34,125	48,13,068	(3,58,443)	4,10,750	-
115	Areefa	18,50,000	18,50,000	37,00,000	15,96,000	12,37,500	28,33,500	-	2,22,750	-	2,22,750	-	2,22,750	29,54,268	1,01,982	-	-
116	A.V.S.N.Murthy	26,50,000	26,50,000	53,00,000	26,50,000	18,37,500	44,87,500	-	3,30,750	-	3,30,750	1,93,324	5,24,074	52,73,768	(2,62,195)	-	-
117	Akundi Ravi Kishore	19,25,000	19,25,000	38,50,000	19,25,000	19,25,000	38,50,000	12,800	3,46,500	2,304	3,48,804	(41,810)	3,19,794	41,69,794	-	-	-
118	Smt.K.Vijaya Laxmi D/o.K.Butchaia	18,25,000	18,25,000	36,50,000	15,75,750	12,18,750	27,94,500	-	2,19,375	-	2,19,375	-	2,19,375	34,48,268	(4,34,393)	2,49,250	(1,85,143)
119	Sashikiran Sabbji	14,50,000	14,50,000	29,00,000	14,50,000	9,37,500	23,87,500	-	1,68,750	-	1,68,750	-	1,68,750	22,90,268	2,65,982	-	-
120	R.N.Renuka	14,50,000	14,50,000	29,00,000	14,50,000	9,37,500	23,87,500	-	1,68,750	-	1,68,750	-	1,68,750	22,90,268	2,65,982	-	-
121	Srikanth Veturi	13,50,000	13,50,000	27,00,000	13,50,000	8,62,500	22,12,500	-	1,55,250	-	1,55,250	-	1,55,250	24,36,268	(68,518)	-	-
122	Bore Butchaiah & B.Sujatha	14,25,000	14,25,000	28,50,000	14,25,000	9,18,750	23,43,750	-	1,65,375	-	1,65,375	1,07,574	2,72,949	33,13,768	(6,97,069)	-	(6,97,069)
123	G.Pradeep	20,50,000	20,50,000	41,00,000	17,58,000	13,87,500	31,45,500	-	2,49,750	-	2,49,750	-	2,49,750	32,86,268	1,08,982	2,92,000	-
124	Devatha Sarada	14,00,000	14,00,000	28,00,000	14,00,000	9,00,000	23,00,000	-	1,62,000	-	1,62,000	-	1,62,000	22,07,268	2,54,732	-	-
125	Mrs.Chidurala Swetha	14,00,000	14,00,000	28,00,000	14,00,000	9,00,000	23,00,000	-	1,62,000	-	1,62,000	7,800	1,69,800	28,58,068	(3,88,268)	-	(3,88,268)
126	K.Mahipal	14,00,000	14,00,000	28,00,000	14,00,000	9,00,000	23,00,000	-	1,62,000	-	1,62,000	-	1,62,000	22,07,268	2,54,732	-	-
127	B.Anand Kumar	-	-	-	-	-	-	-	-	-	-	25,000	25,000	25,000	-	-	-
128	Vacant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	Vacant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	Vacant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	Vacant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	Vacant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	Uppalaiah Alakuntla	14,00,000	14,00,000	28,00,000	14,00,000	9,00,000	23,00,000	8,000	1,62,000	1,440	1,63,440	-	1,71,440	18,18,000	6,53,440	-	-

Instances where GST is not paid on advance amount Received

Sl. No.	Customer Name	Value of consideration as per agreement			Amounts Raised towards Instalment in Tally(without GST, Extra specs and others)			Other amounts Receivable As per Tally							Advances received that can be adjusted towards Land (Non-Taxable Value)	Taxable Value of Advance received	
		Land	Construction Service	Total	Non- Taxable Value(Assumed as Land)	Taxable Value @ 18%	Total	Taxable value of Extra specs @18%	GST on taxable Value of Sales	Gst on Extra Specs	Total GST	Others( Registration Charges, Maintenance, etc	Total Debits	Total Amount Received as per Tally			Amount Receivable
134	Pankaj Kumar S/o.Sitaram Prasad	14,00,000	14,00,000	28,00,000	14,00,000	9,00,000	23,00,000	-	1,62,000	-	1,62,000	-	1,62,000	22,09,000	2,53,000	-	-
135	Sree Harinath Gurram Venkata & V	14,00,000	14,00,000	28,00,000	14,00,000	9,00,000	23,00,000	-	1,62,000	-	1,62,000	-	1,62,000	26,00,000	(1,38,000)	-	-
136	G.Nagaswanth	13,00,000	13,00,000	26,00,000	13,00,000	8,25,000	21,25,000	-	1,48,500	-	1,48,500	-	1,48,500	24,05,312	(1,31,812)	-	(1,31,812)
137	G.Dharma Teja & G.V.L.Murali	20,00,000	20,00,000	40,00,000	20,00,000	13,50,000	33,50,000	-	2,43,000	-	2,43,000	-	2,43,000	32,05,000	3,88,000	-	-
138	Shyam Kumar Namburi	14,00,000	14,00,000	28,00,000	6,45,000	9,00,000	15,45,000	-	1,62,000	-	1,62,000	-	1,62,000	18,18,000	(1,11,000)	7,55,000	-
139	Kurmala Naga Venkata Suresh & K	14,75,000	14,75,000	29,50,000	-	9,56,250	9,56,250	-	1,72,125	-	1,72,125	-	1,72,125	26,07,300	(14,78,925)	14,75,000	(3,925)
140	K.Malla Reddy	14,25,000	14,25,000	28,50,000	6,52,500	9,18,750	15,71,250	-	1,65,375	-	1,65,375	-	1,65,375	22,51,000	(5,14,375)	7,72,500	-
141	G.Bharadwaj	13,83,000	13,83,000	27,66,000	6,39,900	8,87,250	15,27,150	-	1,59,705	-	1,59,705	(25,000)	1,34,705	21,79,050	(5,17,195)	7,43,100	-
142	Naveen Kolloju	20,33,000	20,33,000	40,66,000	8,25,990	13,74,750	22,00,740	-	2,47,455	-	2,47,455	-	2,47,455	32,57,990	(8,09,795)	12,07,010	-
143	Malyala Geethvalu	11,50,000	11,50,000	23,00,000	6,45,000	7,12,500	13,57,500	-	1,28,250	-	1,28,250	88,324	2,16,574	25,45,300	(9,71,226)	5,05,000	(4,66,226)
144	Vidya Sagar Guggilla	13,00,000	13,00,000	26,00,000	11,50,000	8,25,000	19,75,000	-	1,48,500	-	1,48,500	-	1,48,500	20,42,500	81,000	1,50,000	-
145	Gangineni Sanjeev Kumar	13,50,000	13,50,000	27,00,000	12,51,000	2,87,500	15,38,500	-	51,750	-	51,750	(16,844)	34,906	11,90,885	3,82,521	-	-
146	M.Ranjeet kumar/M.latha mahesh	13,83,000	13,83,000	27,66,000	6,39,900	8,87,250	15,27,150	-	1,59,705	-	1,59,705	-	1,59,705	30,12,900	(13,26,045)	7,43,100	(5,82,945)
147	Vacant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
148	Vacant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
149	Vacant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150	.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
151	Vacant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
152	Vacant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
153	Maddhuri Praveen Kumar & Mrs.S	13,50,000	13,50,000	27,00,000	6,30,000	5,75,000	12,05,000	-	1,03,500	-	1,03,500	-	1,03,500	21,26,000	(8,17,500)	-	-
154	Mr.Vuthpala Vamsi Krishna	18,25,000	18,25,000	36,50,000	7,72,500	8,12,500	15,85,000	-	1,46,250	-	1,46,250	-	1,46,250	29,14,500	(11,83,250)	-	-
155	Mr. G Prithvi Teja	18,25,000	18,25,000	36,50,000	7,72,500	8,12,500	15,85,000	-	1,46,250	-	1,46,250	-	1,46,250	29,14,500	(11,83,250)	-	-
156	Rambhatri Ramakrishna	26,25,000	26,25,000	52,50,000	10,12,500	12,12,500	22,25,000	-	2,18,250	-	2,18,250	-	2,18,250	34,35,250	(9,92,000)	16,12,500	-
157	Ms.Maddela Vidyaavathi	18,12,500	18,12,500	36,25,000	7,68,750	8,06,250	15,75,000	-	1,45,125	-	1,45,125	-	1,45,125	23,62,500	(6,42,375)	10,43,750	-
158	A.Rajeshwar Rao	17,75,000	17,75,000	35,50,000	15,35,250	7,87,500	23,22,750	-	1,41,750	-	1,41,750	-	1,41,750	23,13,500	1,51,000	2,39,750	-
159	Gubbala Venkata Naga Raju & G.K	18,25,000	18,25,000	36,50,000	15,75,750	8,12,500	23,88,250	-	1,46,250	-	1,46,250	-	1,46,250	23,78,500	1,56,000	-	-
160	M.Joseph Kiran Kumar	18,25,000	18,25,000	36,50,000	15,75,750	12,18,750	27,94,500	-	2,19,375	-	2,19,375	-	2,19,375	31,82,790	(1,68,915)	2,49,250	-
161	A.Uma Maheshwara Rao	17,25,000	17,25,000	34,50,000	14,94,750	11,43,750	26,38,500	-	2,05,875	-	2,05,875	-	2,05,875	27,48,500	95,875	2,30,250	-
162	Bhola Prasad	18,00,000	18,00,000	36,00,000	15,55,500	12,00,000	27,55,500	-	2,16,000	-	2,16,000	-	2,16,000	28,73,000	98,500	2,44,500	-
163	Ramesh Chandra Varadala	26,25,000	26,25,000	52,50,000	22,23,750	18,18,750	40,42,500	-	3,27,375	-	3,27,375	-	3,27,375	42,42,526	1,27,349	4,01,250	-
164	Ramesh Chandra Varadala	26,25,000	26,25,000	52,50,000	22,23,750	18,18,750	40,42,500	-	3,27,375	-	3,27,375	-	3,27,375	42,42,526	1,27,349	4,01,250	-
165	Pinaki Ghosh	18,00,000	18,00,000	36,00,000	15,55,500	12,00,000	27,55,500	-	2,16,000	-	2,16,000	-	2,16,000	28,73,000	98,500	-	-
166	DR.Santosh Tiwari	26,00,000	26,00,000	52,00,000	26,00,000	18,00,000	44,00,000	-	3,24,000	-	3,24,000	-	3,24,000	42,00,885	5,23,115	-	-
167	Vidhya Charan Mishra	18,00,000	18,00,000	36,00,000	18,00,000	12,00,000	30,00,000	-	2,16,000	-	2,16,000	-	2,16,000	28,73,000	3,43,000	-	-
168	Gunda Rajashekar Reddy	18,62,500	18,62,500	37,25,000	16,06,125	8,31,250	24,37,375	-	1,49,625	-	1,49,625	-	1,49,625	24,28,500	1,58,500	2,56,375	-
169	Telu Muthaiah	18,25,000	18,25,000	36,50,000	15,75,750	8,12,500	23,88,250	-	1,46,250	-	1,46,250	-	1,46,250	23,79,250	1,55,250	2,49,250	-
170	N.Pratap & M.R.Yashoda	27,25,000	27,25,000	54,50,000	10,42,500	12,62,500	23,05,000	-	2,27,250	-	2,27,250	-	2,27,250	41,17,000	(15,84,750)	16,82,500	-
171	Ptahlad Kulkarni&Seema Kulkarni	19,25,000	19,25,000	38,50,000	8,02,500	8,62,500	16,65,000	-	1,55,250	-	1,55,250	-	1,55,250	25,58,500	(7,38,250)	11,22,500	-
172	J.Leelavathi D/o J.Satyannarayana	18,75,000	18,75,000	37,50,000	7,87,500	8,37,500	16,25,000	-	1,50,750	-	1,50,750	-	1,50,750	24,45,000	(6,69,250)	-	-
173	Challa Bhasker Reddy	18,04,500	18,04,500	36,09,000	7,66,350	8,02,250	15,68,600	-	1,44,405	-	1,44,405	-	1,44,405	23,51,940	(6,38,935)	10,38,150	-
174	C.N.Deviki	19,25,000	19,25,000	38,50,000	-	8,62,500	8,62,500	-	1,55,250	-	1,55,250	-	1,55,250	25,25,000	(15,07,250)	-	-
175	Rupesh Togar	17,75,000	17,75,000	35,50,000	16,97,250	7,87,500	24,84,750	-	1,41,750	-	1,41,750	-	1,41,750	23,13,000	3,13,500	77,750	-
176	Mohammed Rasheed	19,25,000	19,25,000	38,50,000	8,02,500	8,62,500	16,65,000	-	1,55,250	-	1,55,250	-	1,55,250	25,07,700	(6,87,450)	-	-
177	Mallepula Madhu	18,75,000	18,75,000	37,50,000	7,87,500	8,37,500	16,25,000	-	1,50,750	-	1,50,750	-	1,50,750	24,45,529	(6,69,779)	10,87,500	-
178	G.Elizabeth Anitha	19,25,000	19,25,000	38,50,000	8,02,500	8,62,500	16,65,000	-	1,55,250	-	1,55,250	-	1,55,250	25,11,000	(6,90,750)	-	-
179	Sai Srikanth Madugula & M.V.S.Lal	18,75,000	18,75,000	37,50,000	7,87,500	8,37,500	16,25,000	-	1,50,750	-	1,50,750	-	1,50,750	24,45,000	(6,69,250)	-	-
180	V.MOHAN KUMAR	26,75,000	26,75,000	53,50,000	7,87,500	12,37,500	20,25,000	-	2,22,750	-	2,22,750	-	2,22,750	35,01,750	(12,54,000)	18,87,500	-
181	Mr.G.Sri Harsha Vardhan	18,04,500	18,04,500	36,09,000	7,66,350	8,02,250	15,68,600	-	1,44,405	-	1,44,405	-	1,44,405	23,52,350	(6,39,345)	-	-
182	Sowmya Pothu	18,75,000	18,75,000	37,50,000	10,12,500	8,37,500	18,50,000	-	1,50,750	-	1,50,750	-	1,50,750	15,91,250	4,09,500	-	-
183	Goka Mani Srikanth	25,75,000	25,75,000	51,50,000	9,97,500	5,93,750	15,91,250	-	1,06,875	-	1,06,875	-	1,06,875	33,69,000	(16,70,875)	-	-
184	T.Maria Goretti	27,00,000	27,00,000	54,00,000	10,35,000	6,25,000	16,60,000	-	1,12,500	-	1,12,500	-	1,12,500	8,10,000	9,62,500	-	-
185	G.Paninath	25,75,000	25,75,000	51,50,000	9,97,500	5,93,750	15,91,250	-	1,06,875	-	1,06,875	-	1,06,875	21,83,500	(4,85,375)	-	-

## Annexure 6B

## Instances where GST is not paid on advance amount Received

(Cut off date - 30-6-2019)

Total						(76,52,030)
Villa No	Customer Name	Total Installement raised	Total Amount Received as per BoA	Amount Excess Received	Advances received that can be adjusted towards Land (Non-Taxable Value)	Taxable Value of Advance received
80 B	S.Rama Krishna	40,12,820	40,13,320	(500)	-	(500)
80 C	B.Sai Manasa	38,33,925	46,59,615	(8,25,690)	-	(8,25,690)
82	P.V.Subramanyam	32,63,125	34,48,404	(1,85,279)	-	(1,85,279)
83	Repala Sunil	33,65,898	39,61,654	(5,95,756)	-	(5,95,756)
84	D.Vamsee Krishna	33,90,898	38,89,904	(4,99,006)	-	(4,99,006)
86	U.Naga Sasidhar	34,04,500	34,93,589	(89,089)	-	(89,089)
90	Valluri Grace Yesudass	39,65,590	39,66,839	(1,249)	-	(1,249)
97	Kiran Kumar Kallem	25,94,140	33,98,404	(8,04,264)	-	(8,04,264)
99	Mrs.Rupa Rani.S	35,45,875	36,03,904	(58,029)	-	(58,029)
101	Mr.Arvind Kumar Sushwaha	33,98,699	40,74,600	(6,75,901)	-	(6,75,901)
105	Kurakulaa Ramu & k.Harathi	22,69,875	39,53,818	(16,83,943)	10,87,500	(5,96,443)
106	K.Venkat Reddy	23,29,125	43,17,060	(19,87,935)	11,22,500	(8,65,435)
118	Smt.K.Vijaya Laxmi D/o.K.Butchaiah	30,13,875	34,48,268	(4,34,393)	2,49,250	(1,85,143)
122	Bore Butchaiah & B.Sujatha	26,16,699	33,13,768	(6,97,069)	-	(6,97,069)
125	Mrs.Chidurala Swetha	24,69,800	28,58,068	(3,88,268)	-	(3,88,268)
136	G.Nagaswanth	22,73,500	24,05,312	(1,31,812)	-	(1,31,812)
139	Kurmala Naga Venkata Suresh & K.N.R.S.K	11,28,375	26,07,300	(14,78,925)	14,75,000	(3,925)
143	Malyala Geethvali	15,74,074	25,45,300	(9,71,226)	5,05,000	(4,66,226)
146	M.Ranjeet kumar/M.latha maheshwari	16,86,855	30,12,900	(13,26,045)	7,43,100	(5,82,945)





Jun-19	0.18	25,40,625	2,28,656	2,28,656	25,40,625	2,28,656	2,28,656	25,40,625.00	2,28,656.25	2,28,656.25	-	-	-
Jun-19	0.12	-	-	-	-	-	-	-	-	-	-	-	-
Jun-19	0	-	-	-	-	-	-	-	-	-	-	-	-
*DRC-03		-	2,57,740	2,57,740	-	-	-	-	-	-	-	(2,57,740)	(2,57,740)
<b>Total</b>		<b>13,80,66,057</b>	<b>1,05,17,517</b>	<b>1,05,17,517</b>	<b>11,71,29,558</b>	<b>1,05,17,518</b>	<b>1,05,17,518</b>	<b>11,71,29,559</b>	<b>1,05,17,518</b>	<b>1,05,17,518</b>	<b>(2,09,36,499)</b>	<b>0</b>	<b>0</b>

**\*Note:**

Short paid under GST output upto the month of Mar-2019 has been voluntarily paid via DRC-03 bearing ARN no-AD3608190006125 on 9-8-2019.

**Annexure 9**

***Comparison of Installement raised as Tally and milestone report***

<b>Month</b>	<b>Instalment raised as per Tally</b>	<b>Instalment raised as per Milestone</b>	<b>Difference</b>
Apr-19	34,79,000.00	34,79,000.00	-
May-19	25,77,000.00	25,77,000.00	-
Jun-19	25,40,625.00	25,40,625.00	-

*Annexure 10*

<i>Ledgers with no GSTINs</i>	
<b>Sl.no</b>	<b>Particulars</b>
1	Summit Sales LLP-Logistics
2	M.Praveen Babu-On A/c
3	Home Line Infra Construction A/c
4	Gautham Enterprises
5	Premier Engineering Corporation
6	Basha Ashamol on A/c
7	Summit Sales LLP Common Expenses
8	Y. Maruthi Civil Contractor
9	Teja Steel Traders
10	Ramakrishna Chintala-On A/c