

Kadakia And Modi Housing

F.Y.	As per I.T.		Installment		Installment Raised	
	Estomated	Sales	13-14	14-15	15-16	16-17 17-18
09-10						
10-11						
11-12						
12-13			10443000	-8529000		
13-14	5795400	17351000	41956000	-13094000	30057000	
14-15		10124000		3983000		
15-16		7227000				
16-17		9612000				
17-18		2385000	115000			
			9612000			
			10124000			
			-2490000			

Revenue as per Income Tax	44,00,000
---------------------------	-----------

Add:

Installment Rased in 17-18	4,60,16,500
Installment balance in 16-17	6671000
Installment Balance of 13-14	5200000

Less:

Revenue Recognised fromIR 16-17	3401000
Revenue Recognised fromIR 17-18	791950
Revenue Recognised fromIR 17-18 12%	207050

II BreakUp of Turnover in Pre and Post GST Period

4,16,16,500
41612686
3,814

III Month wise Break up of Post GST

Month	Total Turnover	Taxable Value	Exempted Turnover	IGST	CGST	SGST	Total Taxes
7 Jul-17	-	-	-	-	-	-	-
8 Aug-17	-	-	-	-	-	-	-
9 Sep-17	4,81,050	4,81,050	-	-	37,083	37,083	74,166
10 Oct-17	2,13,000	2,13,000	-	-	19,170	19,170	38,340
11 Nov-17	18,32,000	18,32,000	-	-	1,64,880	1,64,880	3,29,760
12 Dec-17	18,29,450	10,37,500	7,91,950	-	93,375	93,375	1,86,750
1 Jan-18	13,07,000	13,07,000	-	-	1,17,630	1,17,630	2,35,260
2 Feb-18	2,12,000	2,12,000	-	-	19,080	19,080	38,160
3 Mar-18	4,01,42,000	17,36,500	3,84,05,500	-	1,56,285	1,56,285	3,12,570
TOTAL (III)	4,60,16,500	68,19,050	3,91,97,450	-	6,07,503	6,07,503	12,15,006
TOTAL (II)	4,62,18,503						
Difference	(2,02,003)						

IV Rate wise breakup of Turnover

Actual GST Shoul have Been
IGST

- IGST

CGST

SGST

6,13,714.50	6,13,714.50
-------------	-------------

V HSN wise Outward Supplies

[illegible]

Kadakia And Modi Housing

VI Turnover as per GSTR 3B for FY 2017-18

Month	Taxable Value	IGST	CGST	SGST	Total Taxes
Jul-17	-	-	-	-	-
Aug-17	7,07,000	-	42,420	42,420	84,840
Sep-17	4,81,050	-	37,083	37,083	74,166
Oct-17	2,13,000	-	19,170	19,170	38,340
Nov-17	18,32,000	-	1,64,000	1,64,000	3,28,000
Dec-17	10,37,500	-	93,375	93,375	1,86,750
Jan-18	13,07,000	-	1,17,630	1,17,630	2,35,260
Feb-18	2,12,000	-	19,080	19,080	38,160
Mar-18	17,36,500	-	1,56,285	1,56,285	3,12,570
TOTAL (VI)	75,26,050	-	6,49,043	6,49,043	12,98,086

VII Bifurcation Turnover reported in 3B into B2B and B2C

Classification	B2B					B2C					Total					
Month	Taxable Value	IGST	CGST	SGST	Total Taxes	Taxable Value	IGST	CGST	SGST	Total Taxes	Taxable Value	IGST	CGST	SGST	Total Taxes	
Jul-17					0	1000			8	8	16	1000	0	8	8	16
Aug-17					0					0	0	0	0	0	0	0
Sep-17					0					0	0	0	0	0	0	0
Oct-17					0					0	0	0	0	0	0	0
Nov-17					0					0	0	0	0	0	0	0
Dec-17					0					0	0	0	0	0	0	0
Jan-18					0					0	0	0	0	0	0	0
Feb-18					0					0	0	0	0	0	0	0
Mar-18					0					0	0	0	0	0	0	0
TOTAL (VII)	0	0	0	0	0	1000	0	8	8	16	1000	0	8	8	16	
										TOTAL (VI)	7526050	0	649043	649043	1298086	
										Difference	-7525050	0	-649035	-649035	-1298070	

VII Reconciliation Between Books and 38

						Jul-17	Jul-17	Jul-17	Jul-17	Jul-17	Aug-17	Aug-17	Aug-17	Aug-17	Aug-17	Sep-17	Sep-17	Sep-17	Sep-17
Month						Jul-17					Aug-17					Sep-17			
Particulars						Taxable Value	IGST	CGST	SGST	Total Taxes	Taxable Value	IGST	CGST	SGST	Total Taxes	Taxable Value	IGST	CGST	SGST
As per Books						-	-	-	-	-	-	-	-	-	-	4,81,050	-	37,083	37,083
As per 38						-	-	-	-	-	7,07,000	-	42,420	42,420	84,840	4,81,050	-	37,083	37,083
(-)/+ Ammendments affected in relevant Months						-	-	-	-	-	-	-	-	-	-	-	-	-	-
Output for the relevant Month as per 38						-	-	-	-	-	7,07,000	-	42,420	42,420	84,840	4,81,050	-	37,083	37,083
Difference						-	-	-	-	-	7,07,000	-	42,420	42,420	84,840	-	-	-	-
Outward Supplies Adjusted in Other Months																			
Month	Taxable Value	IGST	CGST	SGST	Total Taxes														
Jul-17	0	0	0	0	0					0.00					0.00				
Aug-17	0	0	0	0	0					0.00					0.00				
Sep-17	0	0	0	0	0					0.00					0.00				
Oct-17	0	0	0	0	0					0.00					0.00				
Nov-17	0	0	0	0	0					0.00					0.00				
Dec-17	0	0	0	0	0					0.00					0.00				
Jan-18	0	0	0	0	0					0.00					0.00				
Feb-18	0	0	0	0	0					0.00					0.00				
Mar-18	0	0	0	0	0					0.00					0.00				
Apr-18	0	0	0	0	0					0.00					0.00				
May-18	0	0	0	0	0					0.00					0.00				
Jun-18	0	0	0	0	0					0.00					0.00				
Jul-18	0	0	0	0	0					0.00					0.00				
Aug-18	0	0	0	0	0					0.00					0.00				
Sep-18	21186	0	1907	1907	3814					0.00					0.00				
Oct-18	0	0	0	0	0					0.00					0.00				
Nov-18	0	0	0	0	0					0.00					0.00				
Dec-18	0	0	0	0	0					0.00					0.00				
Jan-19	0	0	0	0	0					0.00					0.00				
Feb-19	0	0	0	0	0					0.00					0.00				
Mar-19	0	0	0	0	0					0.00					0.00				
TOTAL (VII)						0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference - Not Reported at all or Excess Reported						0.00	0.00	0.00	0.00	0.00	707000.00	0.00	42420.00	42420.00	84840.00	0.00	0.00	0.00	0.00

[illegible]

[illegible]

VIII Reconciliation of Output Tax Liability

S No	Particulars	Taxable Value	IGST	CGST	SGST	Total Taxes
1	As per Books (Jul 17 to Mar 18)	68,19,050	-	6,07,503	6,07,503	12,15,006
2	As per 3B (Jul 17 to Mar 18)	75,26,050	-	6,49,043	6,49,043	12,98,086
	Amendments					
3	Declared in 3B for FY 17-18	-	-	-	-	-
4	Declared in 3B of Next FY	21,186	-	1,907	1,907	3,814
5	Not Declared at all or Excess Declared	7,28,186	-	43,447	43,447	86,894
	Difference	(14,56,372)	-	(86,894)	(86,894)	(1,73,788)

There is one entry on which tax is calculated at 12% instead of 18%

VIII Table wise reporting Reconciliation

S No	Particulars	Taxable Value	IGST	CGST	SGST	Total Taxes
1	As per 3B	75,26,050	-	6,49,043	6,49,043	12,98,086
2	To be reported in 4	7,28,186	-	43,447	43,447	86,894
3	To be reported in 10	21,186	-	1,907	1,907	3,814
4	To be reported in 11	-	-	-	-	-
	TOTAL	82,75,422	-	6,94,397	6,94,397	13,88,794
	As per Books	68,19,050	-	6,07,503	6,07,503	12,15,006
	Difference	14,56,372	-	86,894	86,894	1,73,788

Kadakia & Modi Housing(17-18)

5-4-187/3 & 4, II Floor,
Soham Mansion, M.G. Road,
Secunderabad - 500 003.

Profit & Loss A/c

Particulars	Kadakia & Modi 1-Apr-2017 to 30-Apr-	Kadakia & Modi 1-May-2017 to 31-May-2017	Kadakia & Modi 1-Jun-2017 to 30-Jun-2017	Kadakia & Modi 1-Jul-2017 to 31-Jul-2017	Kadakia 1-Aug-2017 to
Trading Account:					
Sales Accounts					
Installment 17-18 1@12%					
Installment for 17-18					
Direct Incomes					
Estimated Profit on Instalments					
Sales					
Cost of Sales :	55227.00	708188.00	854651.00	381725.60	
Purchase Accounts	55227.00	708188.00	854651.00	381725.60	2353240.08
Direct Expenses					
Land Value on Sold Flats					
Wip Sold Flats					
Gross Profit :	-55227.00	-708188.00	-854651.00	-381725.60	
Income Statement:					
Indirect Incomes	4730.00	1390.00	280.00	7106.00	
Forefeit Amount					
Interest on Fixed Deposit (HDFC)				-1464.00	
Interest on Income Tax Refund					
Misc Income	4730.00	1390.00	280.00	8570.00	11210.00
Prior Period Items					
	-50497.00	-706798.00	-854371.00	-374619.60	
Indirect Expenses	109133.00	391104.25	156087.50	247263.16	
Administrative Expenses		38926.00			21000.00
Advertisement Expenses		105611.00	11886.00	21961.40	104334.00
Computers/peripherals					22925.24
Exempted Expenses	48381.00	112725.25	89143.50	113936.82	112204.80
Hoarding Rent					8000.00
Legal Expenses					2100.00
Printing & Stationery	80.00	105260.00	7689.00	3721.00	8812.50
Admin & Marketing Service Charges 18%				33339.00	
Audit Fees					
Bad Debits / Credits Written Off					
Business / Sales Promotion Exp			1500.00		
Car Hire Charges			7730.00		
Car Hire Charges 18%					
Commission URD					
Consultancy 18%					
Consultancy Charges	32296.00			9632.00	
Consultancy Urd					
Conveyance Charges					
Depreciation					
Gratuity			11096.00		
Happy Card Withdrawl Charges Urd				20.00	20.00
Hire Charges 18%					
Hire Charges 28%					
Hoarding -Rent -Advertisement			8000.00	8000.00	
Interest on GST					
Interest on Service Tax	1074.00				
Interest on TDS		2564.00			
Interest on Unsecured Loans					
KKC/SBC					
Legal Expense			3250.00	500.00	
Maintenance Charges-Model Bunglow	2000.00			6000.00	
Maintenance Charges Model Bun Urd					2000.00
Office Expenses			1200.00		
Other Insurance	579.00		4334.00	38853.00	
Postage & Courier Expense Old	1800.00				
Postage & Courier Expense Urd					
Reimbursement of Exp					
Rent Kamal Dev Urd	9469.00	9469.00			8933.00
Rent Paid- Col KGA Kamaldev	8933.00	8933.00	8933.00	8933.00	
Repair & Maintenance Urd					1000.00
Rep & Maint - Computer-Old		918.00		2367.00	
Rep & Maint - Vehicle		2556.00			
Rounding Offs				-0.06	0.20
Service Tax Input	4521.00	4142.00	1326.00		
Staff Incentives					
Tds					
Tds Penalty					
Nett Profit:	-159630.00	-1097902.25	-1010458.50	-621882.76	

i & Modi	Kadakia & Modi	Kadakia
31-Aug-2017	1-Sep-2017 to 30-Sep-2017	1-Oct-2017 to
	481050.00	
	207050.00	
	274000.00	213000.00
	481050.00	
2353240.08	1253142.77	
	1253142.77	1845772.96
-2353240.08	-772092.77	
11210.00	25546.00	
	17392.00	274.00
	8154.00	9050.00
-2342030.08	-746546.77	
291329.74	272593.55	
	76726.00	48887.00
	22934.15	1210.00
	117429.80	131354.82
	8000.00	8000.00
	240.00	2119.00
	35037.70	23665.00
		21753.00
		1770.00
	120.00	40.00
		119284.00
	2000.00	
	8933.00	8933.00
	1165.00	2716.00
		1350.00
	7.90	6.21
		2352.00
		656.00
-2633359.82	-1019140.32	

i & Modi	Kadakia & Modi	Kadakia & Modi	Kadakia & Modi	Kadakia & Modi	Kadakia & Modi Housing(17-
31-Oct-2017	1-Nov-2017 to 30-Nov-2017	1-Dec-2017 to 31-Dec-2017	1-Jan-2018 to 31-Jan-2018	1-Feb-2018 to 28-Feb-2018	1-Mar-2018 to 31-Mar-2018
213000.00	1832000.00	1037500.00	1307000.00	212000.00	-5082550.00
	1832000.00	1037500.00	1307000.00	212000.00	-207050.00
					-4875500.00
					10642475.00
					6242475.00
					4400000.00
213000.00	1832000.00	1037500.00	1307000.00	212000.00	5559925.00
1845772.96	2547902.40	1225729.29	2428912.99	3372402.79	-13506894.88
	2547902.40	1225729.29	2428912.99	3372402.79	-17026894.88
					3520000.00
					137950.00
					3382050.00
-1632772.96	-715902.40	-188229.29	-1121912.99	-3160402.79	19066819.88
9324.00	16547.90	33734.00	26803.00	53475.00	22149.10
	7011.90	16934.00	19323.00	25000.00	
		9580.00		20192.00	87760.10
	9536.00	7220.00	7480.00	8283.00	-75903.00
					10292.00
-1623448.96	-699354.50	-154495.29	-1095109.99	-3106927.79	19088968.98
374096.03	201845.01	914923.45	279789.25	212512.79	568237.86
	21000.00	236188.00			79140.00
	27230.00	92526.00	47801.92	23875.72	7891.00
			880.00	325.00	
	112522.90	140792.70	116167.70	135947.00	128496.90
	8000.00	8000.00	8000.00	8000.00	
	2410.00	300.00	4550.00	1240.00	4320.00
	12914.00		35267.00	8385.00	39405.00
					73423.00
					-14820.00
				14250.00	15434.00
		241113.00	17500.00	5250.00	344831.00
		155000.00			-155000.00
					8565.00
		5200.00			
		190.00	100.00		
					2019.00
	20.00	100.00	120.00	100.00	80.00
					1200.00
	1800.00				
		850.00	100.00		
					506.00
		1950.00	1950.00		
		6000.00			6000.00
				290.00	
		25.00		100.00	
	8933.00	8933.00	47345.00		24029.40
	7000.00	16400.00		550.00	1600.00
		1350.00			1125.00
	15.11	5.75	7.63	0.07	10.56
				14200.00	-18.00
-1997544.99	-901199.51	-1069418.74	-1374899.24	-3319440.58	18520731.12