

VII Reconciliation Between Books and 3B

						Jul-17	Jul-17	Jul-17	Jul-17	Jul-17	Aug-17	Aug-17	Aug-17	Aug-17	Aug-17
Month						Jul-17					Aug-17				
Particulars						Taxable Value	IGST Input	CGST Input	SGST Input	Total Input	Taxable Value	IGST Input	CGST Input	SGST Input	Total Input
As per Books						4456352.82	0	387725.94	387725.94	775451.88	4968138.12	54031.25	472436.6	472436.6	998904.45
As per 3B							0	387718	387718	775436		54031	472333	472333	998697
(-)/+ Ammendments affected in relevant Months							0	0	0	0		0	0	0	0
Input for the relevant Month as per 3B							0	387718	387718	775436		54031	472333	472333	998697
Difference							0	-7.94	-7.94	-15.88		-0.25	-103.6	-103.6	-207.45
Inputs Adjusted in Other Months															
Month	Taxable Value	IGST Input	CGST Input	SGST Input	Total Input										
Jul-17	0	0	0	0	0										
Aug-17	0	0	0	0	0										
Sep-17	0	0	0	0	0										
Oct-17	0	0	0	0	0										
Nov-17	0	0	0	0	0										
Dec-17	0	0	0	0	0										
Jan-18	0	0	0	0	0										
Feb-18	0	0	0	0	0										
Mar-18	0	0	0	0	0										
Apr-18	0	0	0	0	0										
May-18	0	0	0	0	0										
Jun-18	0	0	0	0	0										
Jul-18	0	0	0	0	0										
Aug-18	0	0	0	0	0										
Sep-18	0	43312	89339	89339	0										
Oct-18	0	0	0	0	0										
Nov-18	0	0	0	0	0										
Dec-18	0	0	0	0	0										
Jan-19	0	0	0	0	0										
Feb-19	0	0	0	0	0										
Mar-19	0	0	0	0	0										
TOTAL (VII)						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	-7.94	-7.94	-15.88	0.00	-0.25	-103.60	-103.60	-207.45

[illegible]

[illegible]

[illegible]

VIII Reconciliation of Output Tax Liability

S No	Particulars	Taxable Value	IGST Input	CGST Input	SGST Input
1	As per Books (Jul 17 to Mar 18)	54695581	646999.11	4650727.5	4650727.5
2	As per 3B (Jul 17 to Mar 18)		603686.75	4561388.7	4561388.7
	Amendments				
	Declared in 3B for FY 17-18	0	0	0	0
	Declared in 3B of Next FY	0	43312	89339	89339
	Not Declared at all or Excess Declared	0	0	0	0
	Difference		1	0	0

Paramount Estates

Reversal of ITC done in GSTR 9C

Date	Particulars	Party Name	Vch No.	Invoice No	GSTIN/UIN
#####	Shah Traders	Shah Traders	316	205 / 19-7-2	36ADVPS026
#####	Tanishq Steels Limited	Tanishq Steels L	317	1170 / 8-7-2	36AACCT413
#####	Maruthi Cabs	Maruthi Cabs	417	408/409 / 2-	36ACEPJ502
#####	Venkatramana Stationary & Binding Wo	Venkatramana	561	453 / 7-9-20	36AEJPP581
#####	Purnima Mosaic Tiles	Purnima Mosaic	672	35 / 17-10-2	36AEPPP566
#####	Venkatramana Stationary & Binding Wo	Venkatramana	738	575 / 21-10-	36AEJPP581
#####	Sri Lakshmi Enterprises	Sri Lakshmi Ent	1024	53 / 18-1-20	36ACDPY818
#####	Sai Vishal Enterprises	Sai Vishal Enter	1049	339 / 5-1-20	36AHIPK644
#####	Sri Balaji Printers	Sri Balaji Printe	1061	62 / 2-1-201	36AXNPP192
#####	Tanishq Steels Limited	Tanishq Steels L	1203	4002 / 4-2-2	36AACCT413
#####	LK Choudhary Electrical Hardware, Paint	LK Choudhary E	1219	770 / 22-2-2	36AAUPC056
#####	Sri Lakshmi Enterprises	Sri Lakshmi Ent	1277	63 / 15-2-20	36ACDPY818
#####	Sri Lakshmi Enterprises	Sri Lakshmi Ent	1297	77 / 15-3-20	36ACDPY818

Total Input
9948454.2
9726464.2
0
221990
0
0

ENTRIES IN TALLY BUT NOT IN GSTR 2A

Narration	Gross Total	SGST	CGST	Taxable Value	Physical	Whether in	Taxable Ar	Tax Amount
Being purcha	12,405.00	946.00	946.00	10,513.00	✓	✓	✓	✓
Being purcha	1,23,200.00	13,475.00	13,475.00	96,250.00	✓	✓	✓	✓
Being car hir	2,940.00	70.00	70.00	2,800.00	✓	✓	✓	✓
Being purcha	1,604.00	122.40	122.40	1,360.00	✓	✓	✓	✓
Being purcha	8,382.00	924.00	924.00	6,666.00	✓	✓	✓	✓
Being purcha	2,560.00	280.00	280.00	2,000.00	✓	✓	✓	✓
Being purcha	45,101.00	1,073.83	1,073.83	42,953.00	✓	✓	✓	✓
Being purcha	63,720.00	4,860.00	4,860.00	54,000.00	✓	✓	✓	✓
Being purcha	392.00	21.00	21.00	350.00	✓	✓	✓	✓
Being purcha	1,05,000.00	11,484.48	11,484.48	82,032.00	✓	✓	✓	✓
Being purcha	466.00	35.55	35.55	395.00	✓	✓	✓	✓
Being purcha	47,005.00	1,119.17	1,119.17	44,766.66	✓	✓	✓	✓
Being purcha	50,711.00	1,207.40	1,207.40	48,296.19	✓	✓	✓	✓

35,618.83 35,618.83

GSTIN mer	Whether it	Annexure	Remarks	Remarks
X	✓	Annx 11	ARN is writ	Observation-3
X	✓	Annx 11	GSTIN as p	Observation-4
X	X	Annx 11	GSTIN mer	Observation-4
X	✓	Annx 11	Party name	Observation-4
✓	✓	Annx 11	GSTIN mer	Observation-3
X	✓	Annx 11	GSTIN on S	Observation-3
✓	✓	Annx 11	GSTIN on S	Observation-3
X	✓	Annx 11	Customer	Observation-4
X	✓	Annx 11	GSTIN mer	Observation-3
X	✓	Annx 11	GSTIN as p	Observation-4
X	✓	Annx 11	GSTIN on t	Observation-3
X	✓	Annx 11	GSTIN on S	Observation-3
X	✓	Annx 11	GSTIN on S	Observation-3

Paramount Estates

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

Month	IGST Input	CGST Input	SGST Input	Total Input	ITC Reversed
Jul-17	0	387718	387718	775436	
Aug-17	54031	472333	472333	998697	
Sep-17	73893.75	467426.73	467426.73	1008747.21	
Oct-17	45238	529067	529067	1103372	
Nov-17	149113	647679	647679	1444471	
Dec-17	42350	367377	367377	777104	
Jan-18	20081	596534	596534	1213149	
Feb-18	152915	454888	454888	1062691	
Mar-18	66065	638366	638366	1342797	
TOTAL (VI)	603686.75	4561388.73	4561388.73	9726464.21	0

646999.11 4650727.54 4650727.54
43312.36 89338.81 89338.81

RCM

Exempt Supplies
0

Month	IGST Input	CGST Input	SGST Input	Total Input	ITC Reversal
Jul-17	0	256182	256182	512364	
Aug-17	0	280576.00	280576.00	561152	
Sep-17	0	0	0	0	
Oct-17	0	0	0	0	
Nov-17	0	0	0	0	
Dec-17	0	0	0	0	
Jan-18	0	0	0	0	
Feb-18	0	0	0	0	
Mar-18	0	0	0	0	
TOTAL (VI)	0	536758	536758	1073516	0

Exempt Supplies

0

Paramount Estates

I Inputs (other than RCM) as per Financial Statement

(All expenses of the Company to be included)

S no	Particulars	Taxable Value	IGST Input
1	Purchase of Goods	49304421.37	646999.1176
2	Misc Expenses	5390936.36	0
	TOTAL (I)	54695357.73	646999.1176

Input availed towards RCM

646999.1176

II BreakUp of Inputs Ledger wise as per Books

54695357.73 646999.1176

S No	Ledger Name (Tally)	Taxable Value	IGST Input
Goods	Sand 5%	3332556.39	0
Goods	Stone Dust 5%	76766.15	0
Goods	Metal 5 %	129523.22	0
Service	Telephone/internet Expenses	6876	0
Goods	Morum/ Red Mud 5%	9690	0
Goods	Shabad Stone	127000	0
Goods	Hardware 18%	736412.35	0
Goods	Sundry Purchases 18%	224341.6	0
Goods	Sundry Purchase Exempted	24740	0
Goods	Bricks 12%	1162980	0
Goods	Plumbing and Sanitary 18%	2694366.54	0
Goods	Bricks 5%	151181.18	0
Goods	Furniture 28%	775342	0
Service	Administration Charges 18%	360000	0
Service	Car Hire Charges	32750	0
Goods	READY MIX 18%	3839750.28	0
Goods	Plumbing and Sanitary 28%	193914.33	0
Goods	Chemicals 28%	18617.5	0
Service	Hording Rents	15000	0
Goods	Electrical Material 28%	1094549.66	0
Goods	Electrical Material 18%	1034285.58	0
Goods	Steel 18%	5111624.85	0
Service	Transport Charges 18%	85165.5	0
Service	Hamali Charges 18%	23539	0
Goods	Tiles 28%	711764.52	0
Goods	Hardware 28%	270252.91	0
Goods	Door/windows 28%	299385.8	0
Service	Transport Charges 28%	7600	0
Goods	Aluminium Windows 18%	812581.71	0
Service	Admin & Marketing Services Charges 18%	317477.22	0
Goods	Cement 28%	807034	0
Goods	Printing & Stationery 12%	209933	0
Goods	Printing & Stationery 18%	14486.18	0
Goods	Plywood/Glass/wood-Old	69306	0

Goods	Electrical Mateial 12%	65094	0
Service	Hording Rent 18%	319000	0
Goods	Granite 28%	221100	0
Service	Advertisement 5%	159431.88	0
Goods	Paints & Colours 28%	100272.47	0
Goods	Sundry Purchase 12%	48728	0
Goods	Plywood/Glass/wood 18%	478794.2	0
Goods	Paints & Colours 18%	2303226	0
Goods	Plywood/Glass/wood 28%	578154	0
Service	Car Hire Charges 5%	8708	0
Service	Car Hire Charges 18%	262000	0
Goods	Equipment 28%	75767.5	0
Service	Hamali Charges 28%	16335	0
Service	Office Maintenance 28%	3419.52	0
Service	Lift Installation Charges 18%	191304	0
Goods	S S Railing 28%	110100	0
Service	Advertisement Charges 18%	80968	0
Service	Water Proofing Works - 18%	319175.98	0
Goods	M.S.Grills/ Railing/ Elevation - 18%	1077941.88	0
Goods	Aluminium Door/windows 28%	393850	0
Goods	Sundry Purchases 28%	25132.38	0
Service	Transport Charges 5%	2300	0
Service	Labour Charges 18%	4244858.6	0
Goods	Allowance for Equipment 18%	6267805.8	0
Service	Allowance for Consumable 18%	2574778.6	0
Goods	Hardware 12%	7584	0
Goods	Printing & Stationery 28%	3415.5	0
Goods	Computers & Peripherals 18%	15588.32	0
Goods	Tools 12%	15300	0
Goods	Tools 18%	10808	0
Goods	Safety Mateial - 12%	57600	0
Goods	K.Randheer Goud-Allow for Const Equip18%	258253	0
Goods	G.Mannem-Allow for Const Euipment 18%	250541	0
Goods	G.Snehalatha-Allow for Const Equipment 18%	150373	0
Goods	K.Krishna- Allow for HC Equip 18%	53757	0
Goods	Bricks 28%	439830	0
Service	Business Promotions 3%	512379.06	0
Goods	Sundry Purchases 5%	48451	0
Goods	Equipment 18%	132409	0
Service	False Ceiling 18%	182046.89	0
Goods	Bricks 18%	1477260	0
Goods	Safety Material 18%	4482	0
Goods	Granite 18%	126250	0
Goods	Equipment 12%	13230	0
Goods	Furniture 18%	1738280	0
Service	Hire Charges 18%	346797	0
Goods	TILES 18%	1280386.86	0

Goods	Door/windows 18%	71259.5	0
Service	Weighment 18%	400	0
Service	Office Maintenance 18%	1800	0
Goods	Consumbles	1660	0
Goods	T.Kurmanna-Allow For Const Equip	133045	0
Goods	Consumables 5%	456	0
Goods	Consumables 18%	24310	0
Goods	Consumables Exempt	4681	0
Service	Audit Fee	42542	0
Service	Glass Cleaning Work 18%	14490	0
Goods	Cement 28%	1453281.25	406918.75
Goods	TILES 18%	716027.46	128884.9428
Service	Hamali Charges 18%	610.66	109.9188
Goods	Tiles 28%	394367.74	110422.9672
Service	Hamali Charges 28%	2366.21	662.5388
TOTAL (II)		54695357.73	646999.1176
TOTAL (I)		54695357.73	646999.1176
Difference		0	0

III Input Month wise Break up

Month	Taxable Value	IGST Input	CGST Input
Jul-17	4456352.82	0	387725.94
Aug-17	4968138.12	54031.25	472436.6
Sep-17	5035166.27	73893.75	470521.5
Oct-17	5782923.34	45237.5	530741.68
Nov-17	7516572.91	149113.17	648242.31
Dec-17	4493005.44	42350	370142.82
Jan-18	7304239.3	20081.25	596549.15
Feb-18	6010684.73	152915.16	455097.71
Mar-18	9128498.07	109377.03	719269.83
TOTAL (III)	54695581	646999.11	4650727.54
TOTAL (II)	54695357.73	646999.1176	4650707.214
Difference	223.27	-0.0076	20.3264

IV Rate wise breakup of Inputs

Rates	Taxable Turnover	IGST Input	CGST Input
5%	4046063.82	0	101151.5955
12%	1580449	0	94826.94
18%	40460226.56	128994.8616	3576922.96
28%	8065158.29	518004.256	870120.0326
3%	512379.06	0	7685.6859
Nil Rated	31018	0	0
Exempt			
TOTAL (IV)	54695294.73	646999.1176	4650707.214

CGST Input	SGST Input	Total Input
4186535.167	4186535.167	9020069.451
464172.0467	464172.0467	928344.0934
4650707.214	4650707.214	9948413.545

536758 536758
5187465.214 5187465.214

4650707.214 4650707.214

CGST Input	SGST Input	Total Input
83313.90975	83313.90975	166627.8195
1919.15375	1919.15375	3838.3075
3238.0805	3238.0805	6476.161
618.84	618.84	1237.68
242.25	242.25	484.5
3175	3175	6350
66277.1115	66277.1115	132554.223
20190.744	20190.744	40381.488
0	0	0
69778.8	69778.8	139557.6
242492.9886	242492.9886	484985.9772
3779.5295	3779.5295	7559.059
108547.88	108547.88	217095.76
32400	32400	64800
2947.5	2947.5	5895
345577.5252	345577.5252	691155.0504
27148.0062	27148.0062	54296.0124
2606.45	2606.45	5212.9
1350	1350	2700
153236.9524	153236.9524	306473.9048
93085.7022	93085.7022	186171.4044
460046.2365	460046.2365	920092.473
7664.895	7664.895	15329.79
2118.51	2118.51	4237.02
99647.0328	99647.0328	199294.0656
37835.4074	37835.4074	75670.8148
41914.012	41914.012	83828.024
1064	1064	2128
73132.3539	73132.3539	146264.7078
28572.9498	28572.9498	57145.8996
112984.76	112984.76	225969.52
12595.98	12595.98	25191.96
1303.7562	1303.7562	2607.5124
9702.84	9702.84	19405.68

84571010

2618
2517
2505
8517
2505
2517
32091010
8201
68061000
6815
995462
6815
9403
998594
99
2517
995462
9802
998362
7312
7312
2618
996519
44181000
6808
32091010
7308
996519
76101000
998594
2523
4820
4820
4408

3905.64	3905.64	7811.28	7312
28710	28710	57420	998362
30954	30954	61908	2516
3985.797	3985.797	7971.594	4911
14038.1458	14038.1458	28076.2916	3208
2923.68	2923.68	5847.36	2618
43091.478	43091.478	86182.956	4408
207290.34	207290.34	414580.68	3208
80941.56	80941.56	161883.12	4408
217.7	217.7	435.4	99
23580	23580	47160	99
10607.45	10607.45	21214.9	84571010
2286.9	2286.9	4573.8	44181000
478.7328	478.7328	957.4656	998712
17217.36	17217.36	34434.72	995466
15414	15414	30828	995477
7287.12	7287.12	14574.24	4911
28725.8382	28725.8382	57451.6764	998519
97014.7692	97014.7692	194029.5384	68061000
55139	55139	110278	76101000
3518.5332	3518.5332	7037.0664	8201
57.5	57.5	115	996519
382037.274	382037.274	764074.548	998519
564102.522	564102.522	1128205.044	84571010
231730.074	231730.074	463460.148	98059000
455.04	455.04	910.08	32091010
478.17	478.17	956.34	4820
1402.9488	1402.9488	2805.8976	998713
918	918	1836	4417
972.72	972.72	1945.44	4417
3456	3456	6912	68061000
23242.77	23242.77	46485.54	84571010
22548.69	22548.69	45097.38	84571010
13533.57	13533.57	27067.14	84571010
4838.13	4838.13	9676.26	84571010
61576.2	61576.2	123152.4	6815
7685.6859	7685.6859	15371.3718	68061000
1211.275	1211.275	2422.55	8201
11916.81	11916.81	23833.62	84571010
16384.2201	16384.2201	32768.4402	995411
132953.4	132953.4	265906.8	6815
403.38	403.38	806.76	68061000
11362.5	11362.5	22725	2516
793.8	793.8	1587.6	84571010
156445.2	156445.2	312890.4	9403
31211.73	31211.73	62423.46	68061000
115234.8174	115234.8174	230469.6348	6808

6413.355	6413.355	12826.71	7308
36	36	72	998519
162	162	324	998712
0	0	0	98059000
11974.05	11974.05	23948.1	84571010
11.4	11.4	22.8	98059000
2187.9	2187.9	4375.8	98059000
0	0	0	68061000
3828.78	3828.78	7657.56	998221
1304.1	1304.1	2608.2	34021110
0	0	406918.75	2523
0	0	128884.9428	6808
0	0	109.9188	44181000
0	0	110422.9672	6808
0	0	662.5388	44181000
4650707.214	4650707.214	9948413.545	-4650727
4650707.214	4650707.214	9948413.545	
0	0	0	

SGST Input	Total Input
387725.94	775451.88
472436.6	998904.45
470521.5	1014936.75
530741.68	1106720.86
648242.31	1445597.79
370142.82	782635.64
596549.15	1213179.55
455097.71	1063110.58
719269.83	1547916.69
4650727.54	9948454.19
4650707.214	9948413.545
20.3264	40.6452

SGST Input	Total Input	
101151.5955	202303.191	0.05
94826.94	189653.88	0.12
3576922.96	7282840.781	0.18
870120.0326	2258244.321	0.28
7685.6859	15371.3718	0.03
0	0	
	0	
	0	
4650707.214	9948413.545	

