

From
Sharad Kadakia
5-4-187, Soham Mansion,
M.G. Road, Ranigunj
Secunderabad, Hyderabad
Telangana, 500003.
GSTIN: 36ACBPK9161F1ZN

08-09-2020
Date: 31-08-2020

Please see the mail sent on 8/9/2020

[Signature]
17/9/2020
Supt.

अधीक्षक
Superintendent
केन्द्रीय कर (जी एस टी)
Central Tax (GST)
रामगोपालपेट-II जी एस टी रेंज
Ramgopalpet-II GST Range
सिकंदराबाद मण्डल
Secunderabad Division
हैदराबाद/Hyderabad

To,
The Superintendent,
Commercial Tax Dept,
Ramgopalpet, Ranigunj
Hyderabad.

Sir,

Sub: Reply to letter dated 19-08-2020 – “Difference between GSTR 3B and GSTR 9C”. DIN: 20200856YO00005C135E

We are in receipt of your letter dated 19-08-2020, seeking clarification on difference in turnover between GSTR -3B and GSTR -9C. We would like to submit the following for your kind consideration.

Point no 1 of the said letter is reproduced below for ready reference

- a) The turnover declared in GSTR-9C for the year 2017-18 is not tallied with Outward supplies as per GSTR-3B.

	Outward Supplies as per GSTR 3B	Turnover as per Balance Sheet for Year 2017-18
2017-18	2,11,55,174	13,02,44,291

- b) In the letter, turnover as per Balance Sheet for the year 2017-18 is considered as Rs 13,02,44,291/-. We hereby submit that the said amount is incorrect. It appears that opening balance of Capital Account is incorrectly considered as turnover in your letter. The correct turnover for the FY 2017-18 as per financials is Rs 2,78,67,853/- Please find the enclosed the financials of FY 17-18 for your ready reference as Annexure-1.

- c) Considering the correct turnover for FY 2017-18 as Rs 2,78,67,853/- the revised comparative table will be as below:

Financial Year	GSTR 3B	Correct
2017-18	2,11,55,174	2,78,67,853

W

- d) Turnover as per financial statement and GST return is reconciled in Annual Return GSTR 9C. Following reconciliation is reproduced for your ready reference. Copy of GSTR 9C is given as Annexure-2.

5	Reconciliation of Gross Turnover		
Sr. No	Description		Amount
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN, the turnover shall be derived from the audited Annual Financial Statement)		2,78,67,853.82
B	Unbilled revenue at the beginning of Financial Year	(+)	
C	Unadjusted advances at the end of the Financial Year	(+)	
D	Deemed Supply under Schedule I	(+)	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(+)	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
G	Turnover from April 2017 to June 2017	(-)	69,05,115.92
H	Unbilled revenue at the end of Financial Year	(-)	
I	Unadjusted Advances at the beginning of the Financial Year	(-)	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(-)	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	
L	Turnover for the period under composition scheme	(-)	
M	Adjustments in turnover under section 15 and rules thereunder	(+/-)	
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)	
O	Adjustments in turnover due to reasons not listed above	(+/-)	
P	Annual turnover after adjustments as above (A+B+C+D+E+F-G-H-I+J-K-L+M+N+O)		2,09,62,737.90
Q	Turnover as declared in Annual Return (GSTR9)		2,09,62,738.00
R	Un-Reconciled turnover (Q - P)		0.10

Reconciliation of Taxable Turnover		
Sr. No	Description	Amount
A	Annual turnover after adjustments (from 5P above)	2,09,62,737.90
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	74,559.00
C	Zero rated supplies without payment of tax	0.00
D	Supplies on which tax is to be paid by the recipient on reverse charge	0.00

✓

	basis	
E	Taxable turnover as per adjustments above (A-B-C-D)	2,08,88,178.90
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	2,08,88,182.00
G	Unreconciled taxable turnover (F-E)	3.10

e) Break up of turnover for April'17-June'17 is as under

Turnover as per Financial Statements:

Particulars	Apr-17 to Jun-17	Remarks
Rent Receipts	68,59,182	Taxable supply liable under service tax.
Interest Income	45,934	Supply not liable under service tax.
Total	69,05,116	

69,90,492

Service tax return for the above period is enclosed.

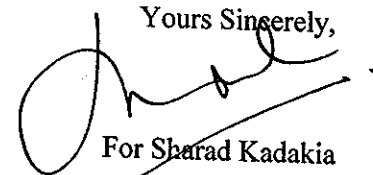
- f) It may be noted that as per financial statement, the taxable turnover as reconciled in GSTR 9C (Table 7F) is Rs 2,08,88,182/- However the taxable turnover declared in GSTR 3B for the relevant period is Rs 2,11,55,174/-. As per above, it is hereby submitted that turnover of Rs 2,66,992/- was excess declared in GSTR 3B erroneously.
- g) As requested in the letter, we hereby submit GSTR 3B for July 2017-18, ITR (Complete Set) and Profit and Loss (Along with Financial Statement), 26AS for Financial Year 2017-18.
- h) It may be noted that information is also sought for year 2014-15 to 2016-17. Since our turnover is reconciled and there is no apparent difference, the said information requested is irrelevant for reconciliation of GSTR 3B and GSTR 9C for FY 2017-18. Therefore, we are not submitting the same. Hope you find the above submission in order.

Details of Documents submitted:

1. Form 26AS for F.Y 17-18
2. GSTR-3B July-2017 to Mar-2018
3. GSTR-9 & 9C Fy 2017-18
4. Fy 2017-18 Balance sheet, P & L Account
5. Form ST-3 Apr-Jun 2017-18

Thanking You,

Yours Sincerely,


For Sharad Kadakia