Nilgiri Estate
Site Office : Sy. No. 100/2, Rampllay, Keesara
Hyderabad- 501 301, ☎ +91 92470 73975
✉ nilgiriestate@modiproperties.com
Owned & Developed by : NILGIRI ESTATES

Date: 03/08/2020

From
Nilgiri Estates,
5-4-187, Soham Mansion,
M G Road, Ranigunj,
Secunderabad, Hyderabad,
Telangana, 5000003

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

Sir,

Sub: Reply to notice dated 21/11/2019 and 07/02/2020 in relation to Excess ITC claimed – our own case - GSTIN: 36AAHFN0766F1ZA – Reg

Ref:
1. Your notice dated 21/11/2019
2. Our reply dated 23/12/2019
3. Our reply dated 07/01/2020
4. Your notice dated 07/02/2020

In connection with the above-mentioned notices, we would like to reiterate, summarize and submit the following:

1. **In relation to FY 2017-18**

   a. **Input as per Books of Accounts v/s Input claimed in GSTR 3B**

Input as per Books of Accounts	1,36,27,095
(Less) Input as per GSTR 3B [1,33,80,287-2,08,142 on RCM basis]	(1,31,72,145)
Short Input Claimed in GSTR 3B	4,54,950

Note: The same has been claimed in FY 18-19 in GSTR 3B.

   b. **Input as per GSTR 3B v/s GSTR 2A**

Input claimed as per GSTR 3B	1,33,80,287
(Less) Input claimed on RCM basis	(2,08,142)
Input claimed as per GSTR 3B (A) [Other than RCM]	**1,31,72,145**

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Input as per GSTR 2A	1,33,49,427
(Less) Input reflecting in GSTR 2A but not availed/Untagged	(3,41,357)
(Less) Input claimed in FY 2018-19	(4,54,950)
Input claimed as per GSTR 2A (adjusted) **(B)**	**1,25,53,120**

Reconciliation

Input claimed as per GSTR 3B (A)	1,31,72,145
(Less) Input as per GSTR 2A(adjusted) (B)	(1,25,53,120)
Excess Input claimed as per GSTR 3B **(A-B)** [Invoices not uploaded by Vendors]	6,19,025

In relation to the above-mentioned sum of Rs.6,19,025/- certain details were already submitted as *Annexure 1* in our reply dated 23/12/2019. However, vide your notice dated 07/02/2020 further information such as invoice numbers and date along with payment particulars are called for.

We hereby once again submit the detailed breakup of Rs.6,19,025/- along with invoice numbers and date for your consideration.

Further, ledger accounts of such vendors (Suppliers) are enclosed for your reference *(Annexure 2)*. Sample payments made to the vendors are also highlighted in the bank statement. Bank Statement for entire period is also enclosed for your reference *(Annexure 3)*.

2. **In relation to FY 18-19**

   a. **Input as per Books of Accounts v/s Input claimed in GSTR 3B**

Input as per Books of Accounts	1,47,48,016
(Less) Input claimed in FY 19-20	(90,888)
(Less) Input lapsed (GST Unclaimed)	(48,827)
Subtotal	1,46,08,301
Add Input of FY 17-18 claimed in this year (refer(1a) of this submission)	4,54,950
Input as per Books of Accounts (adjusted) **(A)**	1,50,63,251
Input claimed in GSTR 3B **(B)**	1,55,06,641
Excess Input Claimed **(B-A)**	4,43,390

In relation to the excess input claimed of Rs.4,43,390/- as computed above, we would like to submit that we have already reversed the same vide DRC 03 dated 07/01/2020. The same was intimated vide our E-mail on the same date. A copy of the said DRC 03 and E-mail communication is enclosed herewith as *Annexure 4* for your ready reference and kind consideration.

b. **Input as per GSTR 3B v/s GSTR 2A**

Input claimed in GSTR 3B	1,55,06,641
(Less) Input reversed through DRC 03 [refer point 2(a)]	(4,43,392)
(Less) Input of FY 17-18 claimed in current year [refer point 1(a)]	(4,54,950)
Input claimed in GSTR 3B (A)	1,46,08,299
Input as per GSTR 2A	1,41,96,136
(Less) Input unavailed till 31/03/2019 a.Input claimed in FY 19-20 b.Input lapsed [refer 2(a)] c.Input unclaimed others[See point number 3 below]	 (90,888) (48,827) (4,00,605)
Input as per GSTR 2A (adjusted) (B)	1,36,55,816

Input claimed in GSTR 3B (adjusted) (B)	1,46,08,299
Input claimed in GSTR 2A (adjusted) (A)	1,36,55,816
Excess input claimed in GSTR 3B (A-B) [Invoices not uploaded by vendor]	9,52,483

In relation to the above mentioned details were already submitted as *annexure 2* in our reply dated 23/12/2019.
However vide your notice dated 07/02/2020 further information such as invoice number and invoice date along with payment particulars are called for.

We hereby once again submit the detailed breakup of Rs.9,52,483/- along with invoice numbers and date for your consideration
Further, ledger accounts of such vendors (Suppliers) are enclosed for your reference. Sample payments made to the vendors are also highlighted in the bank statement. Bank Statement for entire period is also enclosed for your reference *(Annexure 5).*

3. Vide your notice dated 07/02/2020, a further differential amount of Rs.4,00,605/- is highlighted and reversal of the same is suggested. The same data along with remarks is tabulated below:

Particulars	**Amount (Rs.)**	**Remarks**
ITC as per GSTR 2A	1,41,96,136	Eligible as per GSTR 2A
ITC i.r.o invoices, not uploaded by vendors	9,52,483	Further eligibility based on invoices
Total ITC	1,51,48,619	Total eligibility
Total ITC as per Books of Accounts	1,47,48,014	What we have claimed as input
Balance	4,00,605	Input available remaining un availed/Untagged.

Therefore, we humbly submit that a sum of Rs.4,00,605/- is ITC which we have not availed/claimed and not excess claimed as suggested by you. Thus, we request you to kindly consider our submissions.

***Details of Documents submitted*:**

1. DRC -03 dated 07-01-2020 (Reversal of ITC)
2. Electronic Credit Ledger
3. List of Invoices not reflecting in GSTR 2A for F.Y. 17-18 and F.Y. 18-19
4. Ledger Copies of Suppliers whose Credit is not reflecting in GSTR 2A for F.Y. 17-18 and F.Y. 18-19
5. Bank Statements for F.Y. 17-18, F.Y. 18-19 and F.Y. 19-20
6. Form 26AS for F.Y 17-18.

Further, In response to your letter date 23-7-2020, we are submitting copies of "Sale Deed", entered into with the customer, for your reference.

We request you to kindly take on record our submissions.

Thanking You
Yours Faithfully

NILGIRI ESTATES SEC'BAD

For Nilgiri Estates