

Villa Orchids 2018-19 GSTR9 & 9C Tax Liability 20-11-2020 Ver001

Villa Orchids

Topic Name : 2018-19 GSTR9 & 9C Workings								
Company Name : Villa Orchids LLP			Prepared by		: Jagadish			
Project Name : Villa Orchids LLP			Date		: 20-11-2020			
						25-11-2020		
	The following payments are required to be made vide DRC-03							
1	Particulars	Taxable value	IGST	CGST	SGST	Total GST	Remarks	
	RCM payable on security services	73,920	-	6,653	6,653	13,306	Need to pay in cash	
	Interest payable on RCM	-	-	2,014	2,014	4,029	Need to pay in cash	
	Total		-	8,667	8,667	17,334		
2	Pyable Through ITC							
	Sep'18 outward tax liability	36,957	-	3,326	3,326	6,652	Can be paid using ITC	
	GST on forfeiture amount	2,75,000	-	41,949	41,949	83,898	Can be paid using ITC	
				45,275	45,275	90,551		
	Particulars	Month	Taxable value	GST	Due date for	Actual date of payment	Delay in days	Interest
	Security services	Jan'19	24,640	4,435	20-Feb-19	24-11-2020	643	1,406.38
	Security services	Feb'19	24,640	4,435	20-Mar-19	24-11-2020	615	1,345.14
	Security services	Mar'19	24,640	4,435	20-Apr-19	24-11-2020	584	1,277.34
	Total		73,920	13,306				4,028.86
	Security services							

The following payments are required to be made vide DRC-03

Particulars	Taxable value	IGST	CGST	SGST
Sep'18 outward tax liability	36,957		3,326	3,326
GST on forfeiture amount	2,75,000		41,949	41,949
RCM payable on security services	73,920		6,653	6,653
Total	3,85,877	-	51,928	51,928

FORM GSTR-9C See rule 80(3)						
PART – A - Reconciliation Statement						
Pt. I	Basic Details					
1	Financial Year	2018-19				
2	GSTIN	36AANFG4817C1ZH				
3A	Legal Name	Villa Orchids LLP				
3B	Trade Name (if any)	<Auto>				
4	Are you liable to audit under any Act?	<<Please specify>>				
(Amount in ₹ in all tables)						
Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)					
5	Reconciliation of Gross Turnover					
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)					20,66,01,387.1
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		(-)			
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		(+/-)			(13,33,53,245.56)
P	Annual turnover after adjustments as above					7,32,48,141.56
Q	Turnover as declared in Annual Return (GSTR9)					7,32,48,142.20
R	Un-Reconciled turnover (Q - P)					0.64
6	Reasons for Un - Reconciled difference in Annual Gross Turnover					
A	Reason 1	Rounding off difference				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
7	Reconciliation of Taxable Turnover					
A	Annual turnover after adjustments (from 5P above)					7,32,48,141.56
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover					32,56,052.3
C	Zero rated supplies without payment of tax				0	
D	Supplies on which tax is to be paid by the recipient on reverse charge basis				0	
E	Taxable turnover as per adjustments above (A-B-C-D)					6,99,92,089.26
F	Taxable turnover as per liability declared in Annual Return (GSTR9)					6,99,92,089.90
G	Unreconciled taxable turnover (F-E)					0.64
8	Reasons for Un - Reconciled difference in taxable turnover					
A	Reason 1	Rounding off difference				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
	Description	Taxable Value	Central tax	State tax/UT tax	Integrated Tax	Cess, if applicable

A B C D E F G H I J K L M N O P	1	2	3	4	5	6	
	5%						
	5% (RC)						
	12%						
	12% (RC)						
	18%	6,99,92,089.90	63,16,487.16	63,16,487.16	-	-	
	18% (RC)	73,920.00	6,652.80	6,652.80	-	-	
	28%						
	28% (RC)						
	3%						
	0.25%						
	0.10%						
	Interest		2,001.31	2,001.31			
	Late Fee						
Penalty							
Others							
P	Total amount to be paid as per tables above	7,00,66,009.90	63,25,141.27	63,25,141.27	<Auto>	<Auto>	
Q	Total amount paid as declared in Annual Return (GSTR 9)	7,00,66,009.90	63,25,141.27	63,25,141.27			
R	Un-reconciled payment of Amount (PT1)		-	-			
10	Reasons for un-reconciled payment of amount						
A	Reason 1	<<Text>>					
B	Reason 2	<<Text>>					
C	Reason 3	<<Text>>					
11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)						
	Description		Taxable Value	To be paid through Cash			
			Central tax	State tax/UT tax	Integrated tax	Cess, if applicable	
	1		2	3	4	5	6
	5%						
	12%						
	18%						
	28%						
	3%						
	0.25%						
	0.10%						
	Interest						
	Late Fee						
	Penalty						
Others (please specify)							
Pt. IV	Reconciliation of Input Tax Credit (ITC)						
12	Reconciliation of Net Input Tax Credit (ITC)						
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)				1,46,12,854.16		
B	ITC booked in earlier Financial Years claimed in current Financial Year				(+)	1,88,180.00	
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years				(-)		
D	ITC availed as per audited financial statements or books of account				1,48,01,034.16		
E	ITC claimed in Annual Return (GSTR9)				1,46,98,404.56		
F	Un-reconciled ITC				1,02,629.60		
13	Reasons for un-reconciled difference in ITC						
A	Reason 1	Unclaimed ITC of F.Y 2018-19					

B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account					
	Description	Value	Amount of Total ITC		Amount of eligible ITC availed	
	1	2	3		4	
A	Purchases	8,20,35,692.51	1,48,01,034.16		1,48,01,034.16	
B	Freight / Carriage					
C	Power and Fuel					
D	Imported goods (Including received from SEZs)					
E	Rent and Insurance					
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples					
G	Royalties					
H	Employees' Cost (Salaries, wages, Bonus etc.)					
I	Conveyance charges					
J	Bank Charges					
K	Entertainment charges					
L	Stationery Expenses (including postage etc.)					
M	Repair and Maintenance					
N	Other Miscellaneous expenses					
O	Capital goods					
P	Any other expense 1					
Q	Any other expense 2					
R	Total amount of eligible ITC availed	-	1,48,01,034.16		1,48,01,034.16	
S	ITC claimed in Annual Return (GSTR9)				1,46,98,404.56	
T	Un-reconciled ITC				1,02,629.60	
15	Reasons for un - reconciled difference in ITC					
A	Reason 1	Unclaimed ITC of F.Y 2018-19				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)					
	Description	Amount Payable				
	Central Tax					
	State/UT Tax					
	Integrated Tax					
	Cess					
	Interest					
	Penalty					
Pt. V	Auditor's recommendation on additional liability due to non-reconciliation					
	To be paid through Cash					
	Description	Value	Central tax	State tax/UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Input Tax Credit					
	Interest					
	Late Fee					

	Penalty					
	Any other amount paid for supplies not included in Annual Return (GSTR 9)					
	Erroneous refund to be paid back					
	Outstanding demands to be settled					
	Other (Pl. specify)					

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

Verification of registered person:

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in FORM GSTR-9C prepared and duly signed by the Auditor and nothing has been tampered or altered by me in the statement. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc.

Place:

Date:

Signature

Name of Authorized Signatory

Designation/status

Name of the client: Villa Orchids LLP
Period Apr'18 to Mar'19
Sheet name Table 5A

Table 5A

Ledgers	As per Balance sheet	As per returns	Difference	Remarks
Sales	20,44,89,453	7,08,44,064	13,36,45,389	Accounting standard adjustment_50
Extra specs	-	57,043	(57,043)	Netted off with wip_50
Forefeit	2,75,000	2,75,000	-	
Rounding Off	29		29	No supply_Added to GSTR-9 table5
Sundry Blance written off	2,852		2,852	No supply_Added to GSTR-9 table5
Service charges	8,10,596	8,10,597	(1)	
Bad Debits written off	675		675	No supply_Added to GSTR-9 table5
Interest	10,22,783	10,22,783	-	
Miscellaneous income	-	2,35,100	(2,35,100)	Netted off with wip_50
Total 5A	20,66,01,387	7,32,44,587	13,33,56,800	

(3,556)

Table 50

Nature	Amount
Accounting standard adjustment_50	13,36,45,389
Netted off with wip_50	(2,92,143)
Total	13,33,53,246

No supply

Nature	Amount
No supply_Added to GSTR-9 table5	3,556

Name of the client: Villa Orchids LLP
Period Apr'18 to Mar'19
Sheet name Table 7B

Table 7B

Ledgers	Amount	Remark
Interest on FDR	10,22,783	Exempt supply
Miscellaneous income	2,35,100	Exempt supply
Total	12,57,883	
Installment Receivable Exempted	19,94,614	Non-GST supply (i.e. 1/3rd lad deduction value)
No supply	3,556	No supply
Total	19,98,170	
Total	32,56,052	

Name of the client:

Villa Orchids LLP

Period

Apr'18 to Mar'19

Sheet name

Table 9E

Table 9E

S.No	Particulars	Taxable value	CGST	SGST
1	Sale of villas	6,88,49,450	61,96,451	61,96,451
2	Service – Sales and Project Management Charges	8,10,597	72,954	72,954
3	Extra Spect-18%	57,043	5,134	5,134
4	Forfeiture amount	2,75,000	41,949.15	41,949
Total		6,99,92,090	63,16,487	63,16,487

Tax to be paid

ok

Name of the entity
Period
Sheet name

Villa Orchids LLP
2018-19
Table 12

S. No.	Month	Particulars	As per tally			As per GSTR-3B			Difference (Tally-GSTR-3B)		
			CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST	IGST
1	Apr'18	ITC for the F.Y 2018-19	1,17,169	1,17,169	-	1,27,103	1,27,103	-	(9,934)	(9,934)	-
2	May'18		1,84,007	1,84,007	-	2,09,441	2,09,441	-	(25,434)	(25,434)	-
3	Jun'18		1,73,252	1,73,252	-	1,70,362	1,70,362	-	2,890	2,890	-
4	Jul'18		5,77,192	5,77,192	-	5,77,192	5,77,192	-	-	-	-
5	Aug'18		4,94,172	4,94,172	-	4,94,172	4,94,172	-	-	-	-
6	Sep'18		4,24,987	4,24,987	-	8,71,466	8,71,466	-	(4,46,479)	(4,46,479)	-
7	Oct'18		2,49,923	2,49,923	9,977	2,49,446	2,49,446	9,977	477	477	-
8	Nov'18		7,24,493	7,24,493	-	7,24,493	7,24,493	-	-	-	-
9	Dec'18		4,97,374	4,97,374	58,726	4,70,756	4,70,756	-	26,618	26,618	58,726
10	Jan'19		12,12,617	12,12,617	-	12,12,617	12,12,617	-	-	-	-
11	Feb'19		4,13,999	4,13,999	816	4,13,909	4,13,909	816	90	90	-
12	Mar'19		21,72,531	21,72,531	59,904	17,92,896	17,92,896	59,904	3,79,635	3,79,635	(0)
13		Total	72,41,716	72,41,716	1,29,422	73,13,854	73,13,854	70,696	(72,138)	(72,138)	58,726
14	Apr'18 to Mar'19	Ineligible ITC in the F.Y 2018-19	-	-	-	-	-	-	-	-	-
15	Apr'17 to Mar'18	Unclaimed ITC in F.Y 2017-18 was availed in the month of Sep'18	94,090	94,090	-	-	-	-	-	-	-
16	Apr'18 to Mar'19	RCM payable on security services	-	-	-	-	-	-	-	-	-
17		Total	73,35,806	73,35,806	1,29,422	73,13,854	73,13,854	70,696	21,952	21,952	58,726

10880 10880 58726

Jun-18
Sep-18
Dec-18
Total debit notes in 2018-19

2,890 2,890
3,325 3,325
26,618 26,618
32,833 32,833
73,02,973 73,02,973

10880.82

**"FORM GSTR-9
(See rule 80)
Annual Return**

Pt I Basic Details						
1	Financial Year	2018-19				
2	GSTIN	36AANFG4817C1ZH				
3A	Legal Name	Villa Orchids LLP				
3B	Trade Name (if any)	Villa Orchids LLP				
Pt II Details of Outward and inward supplies made during the financial year						
		(Amount in ₹ in all tables)				
Nature of Supplies		Taxable Value	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
1		2	3	4	5	6
4 Details of advances, inward and outward supplies made during the financial year on which tax is payable						
A	Supplies made to un-registered persons (B2C)	6,91,81,493.26	62,43,533.52	62,43,533.52	-	-
B	Supplies made to registered persons (B2B)	8,10,596.64	72,953.64	72,953.64	-	-
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	-			-	-
D	Supply to SEZs on payment of tax	-			-	-
E	Deemed Exports	-	-	-	-	-
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	-	-	-	-	-
G	Inward supplies on which tax is to be paid on reverse charge basis	73,920.00	6,652.80	6,652.80	-	-
H	Sub-total (A to G above)	7,00,66,009.90	63,23,139.96	63,23,139.96	-	-
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	-	-	-	-	-
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	-	-	-	-	-
K	Supplies / tax declared through Amendments (+)	-	-	-	-	-
L	Supplies / tax reduced through Amendments (-)	-	-	-	-	-
M	Sub-total (I to L above)	-	-	-	-	-
N	Supplies and advances on which tax is to be paid (H + M) above	7,00,66,009.90	63,23,139.96	63,23,139.96	-	-
5 Details of Outward supplies made during the financial year on which tax is not payable						
A	Zero rated supply (Export) without payment of tax	-				
B	Supply to SEZs without payment of tax	-				
C	Supplies on which tax is to be paid by the recipient on reverse charge basis	-				
D	Exempted	12,57,882.74				
E	Nil Rated	-				
F	Non-GST Supply (includes 'no supply')	19,98,169.56				
G	Sub-total (A to F above)	32,56,052.30	-	-	-	-
H	Credit Notes issued in respect of transactions specified in A to F above (-)	-				
I	Debit Notes issued in respect of transactions specified in A to F above (+)	-				
J	Supplies declared through Amendments (+)	-				
K	Supplies reduced through Amendments (-)	-				
L	Sub-Total (H to K above)	-	-	-	-	-
M	Turnover on which tax is not to be paid (G + L above)	32,56,052.30	-	-	-	-

N	Total Turnover (including advances) (4N + 5M - 4G above)	7,32,48,142.20	63,16,487.16	63,16,487.16	-	-
Pt III	Details of ITC for the financial year					
	Description	Type	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6	Details of ITC availed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		73,13,854.12	73,13,854.12	70,696.32	-
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	73,13,854.12	73,13,854.12	70,696.32	-
		Capital Goods	-	-	-	-
		Input Services	-	-	-	-
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	-	-	-	-
		Capital Goods	-	-	-	-
		Input Services	-	-	-	-
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	-	-	-	-
		Capital Goods	-	-	-	-
		Input Services	-	-	-	-
E	Import of goods (including supplies from SEZs)	Inputs			-	-
		Capital Goods			-	-
F	Import of services (excluding inward supplies from SEZs)				-	-
G	ITC received from ISD		-	-	-	-
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act		-	-	-	-
I	Sub-Total (B to H above)		73,13,854.12	73,13,854.12	70,696.32	-
J	Difference (I - A above)		-	-	-	-
K	Transition Credit through TRAN-I (including revisions if any)		-	-	-	
L	Transition Credit through TRAN-II		-	-	-	
M	Any other ITC availed but not specified above		-	-	-	
N	Sub-total (K to M above)		-	-	-	-
O	Total ITC availed (I + N above)		73,13,854.12	73,13,854.12	70,696.32	-
7	Details of ITC Reversed and Ineligible ITC for the financial year					
A	As per Rule 37		-	-	-	-
B	As per Rule 39		-	-	-	-
C	As per Rule 42		-	-	-	-
D	As per Rule 43		-	-	-	-
E	As per section 17(5)		-	-	-	-
F	Reversal of TRAN-I credit		-	-		
G	Reversal of TRAN-II credit		-	-		
H	Other reversals (pl. specify)		-	-	-	-
I	Total ITC Reversed (A to H above)		-	-	-	-
J	Net ITC Available for Utilization (6O - 7I)		73,13,854.12	73,13,854.12	70,696.32	-
8	Other ITC related information					
A	ITC as per GSTR-2A (Table 3 & 5 thereof)		50,87,364.26	50,87,364.26	8,50,664.84	-
B	ITC as per sum total of 6(B) and 6(H) above		73,13,854.12	73,13,854.12	70,696.32	-
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018		-	-	-	-

D	Difference [A-(B+C)]			(22,26,489.86)	(22,26,489.86)	7,79,968.52	-	
E	ITC available but not availed			-	-	-	-	
F	ITC available but ineligible			-	-	-	-	
G	IGST paid on import of goods (including supplies from SEZ)			-	-	-	-	
H	IGST credit availed on import of goods (as per 6(E) above)			-	-	-	-	
I	Difference (G-H)			-	-	-	-	
J	ITC available but not availed on import of goods (Equal to I)			-	-	-	-	
K	Total ITC to be lapsed in current financial year (E + F + J)			-	-	-	-	
Pt IV	Details of tax paid as declared in returns filed during the financial year							
9	Description	Tax Payable	Paid through cash	Paid through ITC				
				Central Tax	State Tax/UT Tax	Integrated Tax	Cess	
	1	2	3	4	5	6	7	
	Integrated Tax	-	-	-	-	-	-	
	Central Tax	63,23,139.96	-	62,71,212.00	-	-	-	
	State Tax/UT Tax	63,23,139.96	-	-	62,71,212.00	-	-	
	Cess	-	-	-	-	-	-	
	Interest	4,002.62	-	-	-	-	-	
	Late Fee	650.00	650.00	-	-	-	-	
Penalty	-	-	-	-	-	-		
Other	-	-	-	-	-	-		
Pt V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier							
	Description	Taxable Value	Central Tax	State Tax/UT Tax	Integrated Tax	Cess		
	1	2	3	4	5	6		
	Supplies / tax declared through Amendments (+) (net of debit notes)	-	-	-	-	-	-	
10	Supplies / tax declared through Amendments (+) (net of debit notes)		-	-	-	-	-	
11	Supplies / tax reduced through Amendments (-) (net of credit notes)		-	-	-	-	-	
12	Reversal of ITC availed during previous financial year		-	-	-	-	-	
13	ITC availed for the previous financial year		-	-	-	-	-	
14	Differential tax paid on account of declaration in 10 & 11 above							
	Description	Payable		Paid				
	1	2		3				
	Integrated Tax	-		-			-	
	Central Tax	-		-			-	
	State Tax/UT Tax	-		-			-	
	Cess	-		-			-	
	Interest	-		-			-	
Pt VI	Other Information							
15	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax/UT Tax	Integrated Tax	Cess	Interest	Penalty	Late fees/Others
A	Total Refund claimed	-	-	-	-	-	-	-
B	Total Refund Sanctioned	-	-	-	-	-	-	-
C	Total Refund Rejected	-	-	-	-	-	-	-
D	Total Refund pending	-	-	-	-	-	-	-
E	Total Demand of Taxes	-	-	-	-	-	-	-
F	Total taxes paid in respect of E above	-	-	-	-	-	-	-
G	Total demands pending out of E above	-	-	-	-	-	-	-

16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis								
	Details				Taxable Value	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1				2	3	4	5	6
A	Supplies received from Composition taxpayers				-				
B	Deemed supply under Section 143				-	-	-	-	-
C	Goods sent on approval basis but not returned				-	-	-	-	-
17	HSN wise Summary of outward supply								
	HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7	8	9
18	HSN wise Summary of inward supply								
	HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7	8	9
19	Late fee payable and paid								
	Description					Payable		Paid	
	1					2		3	
A	Central Tax								
B	State Tax/UT Tax								

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place
Signatory
Date

Signature
Name of Authorised Signatory

Designation/Status

Part I - Basic Details

GSTIN 36AANFG4817C1ZH
Name GREENWOOD LAKESIDE HYDERABAD LLP
Financial Year 2018-19

Part II - Details of Outward and Inward supplies made during the FY

Table 4 - Details of advances, inward and outward supplies made during the financial year on which tax is payable

Description	Taxable Value	IGST	CGST	SGST	Cess					
(A) Supplies made to un-registered persons (B2C)	6,88,69,537	0	61,98,258	61,98,258	0	-3,11,956	0	-45,275	-45,275	0
(B) Supplies made to registered persons (B2B)	8,10,596	0	72,954	72,954	0	-1	0	0	0	0
(C) Zero rated supply (Export) on payment of tax (except supplies to SEZs)	0	0 -	-		0	0	0			0
(D) Supply to SEZs on payment of tax	0	0 -	-		0	0	0			0
(E) Deemed Exports	0	0	0	0	0	0	0	0	0	0
(F) Advances on which tax has been paid but invoice has not been issued (not covered u	0	0	0	0	0	0	0	0	0	0
(G) Inward supplies on which tax is to be paid on reverse charge basis	0	0	0	0	0	-73,920	0	-6,653	-6,653	0
(H) Sub-total (A to G above)	6,96,80,133	0	62,71,212	62,71,212	0	-3,85,877	0	-51,928	-51,928	0
(I) Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	0	0	0	0	0	0	0	0	0	0
(J) Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	0	0	0	0	0	0	0	0	0	0
(K) Supplies / tax declared through Amendments (+)	0	0	0	0	0	0	0	0	0	0
(L) Supplies / tax reduced through Amendments (-)	0	0	0	0	0	0	0	0	0	0
(M) Sub-total (I to L above)	0	0	0	0	0	0	0	0	0	0
(N) Supplies and advances on which tax is to be paid (H + M) above	6,96,80,133	0	62,71,212	62,71,212	0	-3,85,877	0	-51,928	-51,928	0

Table 5 - Details of Outward supplies made during the financial year on which tax is not payable

Description	Taxable Value	IGST	CGST	SGST	Cess					
(A) Zero rated supply (Export) without payment of tax	0 -	-	-	-		0				
(B) Supply to SEZs without payment of tax	0 -	-	-	-		0				
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis	0 -	-	-	-		0				
(D) Exempted	10,85,935 -	-	-	-		-1,71,948				
(E) Nil Rated	8,77,548 -	-	-	-		8,77,548				
(F) Non-GST supply (includes 'no supply')	0 -	-	-	-		-19,98,170				
(G) Sub-total (A to F above)	19,63,483	0	0	0	0	-12,92,569	0	0	0	0
(H) Credit Notes issued in respect of transactions specified in A to F above (-)	0	0	0	0	0	0	0	0	0	0
(I) Debit Notes issued in respect of transactions specified in A to F above (+)	0	0	0	0	0	0	0	0	0	0
(J) Supplies declared through Amendments (+)	0	0	0	0	0	0	0	0	0	0
(K) Supplies reduced through Amendments (-)	0	0	0	0	0	0	0	0	0	0
(L) Sub-total (H to K above)	0	0	0	0	0	0	0	0	0	0
(M) Turnover on which tax is not to be paid (G + L above)	19,63,483	0	0	0	0	-12,92,569	0	0	0	0
(N) Total Turnover (including advances) (4N + 5M - 4G above)	7,16,43,616	0	62,71,212	62,71,212	0	-16,04,526	0	-45,275	-45,275	0

self.make_row(" (N) Total Turnover (including advances) (4N + 5M - 4G above)", [0, 1, 2, 3, 4], param_name="inward",),

Part III - Details of ITC for the FY

Table 6 - Details of ITC availed during the financial year

Description	Taxable Value	IGST	CGST	SGST	Cess					
(A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table -	70,696	73,13,854	73,13,854		0	0	0	0	0	0
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)						-70,696	-73,13,854	-73,13,854		0

Total	-	70,696	73,13,854	73,13,854	0	70,696	73,13,854	73,13,854	0
Inputs						0	0	0	0
Capital Goods						0	0	0	0
Input Services						0	0	0	0
(C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed						0	0	0	0
Total	-	0	0	0	0	0	0	0	0
Inputs						0	0	0	0
Capital Goods						0	0	0	0
Input Services						0	0	0	0
(D) Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed						0	0	0	0
Total						0	0	0	0
Inputs						0	0	0	0
Capital Goods						0	0	0	0
Input Services						-70,696	-73,13,854	-73,13,854	0
(E) Import of goods (including supplies from SEZs)						0	0	0	0
Total	-	0	-	-	0	0			0
Inputs						0	0	0	0
Capital Goods						0	0	0	0
(F) Import of services (excluding inward supplies from SEZs)	-	0	-	-	0	0			0
(G) Input Tax credit received from ISD	-	0	-	-	0	-70,696			0
(H) Amount of ITC reclaimed (other than B above) under the provisions of the Act		0	0	0	0	0	0	0	0
(I) Sub-total (B to H above)	-	70,696	73,13,854	73,13,854	0	70,696	73,13,854	73,13,854	0
(J) Difference (I - A above)	-	0	0	0	0	0	0	0	0
(K) Transition Credit through TRAN-I (including revisions if any)						0	0	0	0
(L) Transition Credit through TRAN-II						0	0	0	0
(M) Any other ITC availed but not specified above						0	0	0	0
(N) Sub-total (K to M above)		0	0	0	0	0	0	0	0
(O) Total ITC availed (I + N above)	-	70,696	73,13,854	73,13,854	0	70,696	73,13,854	73,13,854	0

Table 7 - Details of ITC Reversed and Ineligible ITC for the financial year

Description	Taxable Value	IGST	CGST	SGST	Cess				
(A) As per Rule 37	-	0	0	0	0	0	0	0	0
(B) As per Rule 39	-	-	-	-	-				
(C) As per Rule 42	-	0	0	0	0	0	0	0	0
(D) As per Rule 43	-	-	-	-	-				
(E) As per section 17(5)	-	-	-	-	-				
(F) Reversal of TRAN-I credit	-	-	-	-	-				
(G) Reversal of TRAN-II credit	-	-	-	-	-				
(H) Other reversals (pl. specify)	-	-	-	-	-				
(I) Total ITC Reversed (Sum of A to H above)	-	0	0	0	0	0	0	0	0
(J) Net ITC Available for Utilization (6O - 7I)	-	70,696	73,13,854	73,13,854	0	0	0	0	0

Table 8 - Other ITC related information

Description	Taxable Value	IGST	CGST	SGST	Cess				
(A) ITC as per GSTR-2A (Table 3 & 5 thereof)	-	8,50,665	50,87,364	50,87,364	0	0	0	0	0
(B) ITC as per sum total of 6(B) and 6(H) above	-	70,696	73,13,854	73,13,854	0	0	0	0	0
(C) ITC on inward supplies (other than imports and inward supplies liable to reverse charge)	-	0	0	0	0	0	0	0	0
(D) Difference [A-(B+C)]	-	7,79,969	0	0	0	0	22,26,490	22,26,490	0
(E) ITC available but not availed	-	0	0	0	0	0	0	0	0
(F) ITC available but ineligible	-	0	0	0	0	0	0	0	0
(G) IGST paid on import of goods (including supplies from SEZ)	-	0	0	0	0	0	0	0	0
(H) IGST credit availed on import of goods (as per 6(E) above)	-	0	-	-	0	0	#VALUE!	#VALUE!	0
(I) Difference (G-H)	-	0	-	-	0	0	#VALUE!	#VALUE!	0
(J) ITC available but not availed on import of goods (Equal to I)	-	0	-	-	0	0	#VALUE!	#VALUE!	0

(K) Total ITC to be lapsed in current financial year (E + F + J)	-	0 -	-	0	0	#VALUE!	#VALUE!	0
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Part IV - Details of tax paid as declared in returns filed during the FY

Table 9

Description	Tax Payable	IGST	CGST	SGST	Cess	Paid through cash						
(A) Integrated Tax	0	0	0	0 -		0	0	0	0	0	0	0
(B) Central Tax	62,71,212	0	62,71,212 -	-		0	-51,928	0	0	0		
(C) State/UT Tax	62,71,212	0 -		62,71,212 -		0	-51,928	0	0		0	
(D) Cess	0 -	-	-		0	0	0	0				
(E) Interest	0 -	-	-	-		0	-4,003	0				
(F) Late fee	650 -	-	-	-		650	0	0				
(G) Penalty	0 -	-	-	-	-		0					
(H) Other	0 -	-	-	-	-		0					

Part V - Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier

Description	Taxable Value	IGST	CGST	SGST	Cess							
(10) Supplies / tax declared through Amendments (+) (net of debit notes)	7,16,43,616	0	62,71,212	62,71,212	0	7,16,43,616	0	62,71,212	62,71,212	0		
(11) Supplies / tax reduced through Amendments (-) (net of credit notes)	0	0	0	0	0	0	0	0	0	0		
(12) Reversal of ITC availed during previous financial year												
(13) ITC availed for the previous financial year												

Table 14 - Differential tax paid on account of declaration in 10 & 11 above

Description	Payable	Paid
(A) Integrated Tax	0 -	0
(B) Central Tax	62,71,212 -	62,71,212
(C) State/UT Tax	62,71,212 -	62,71,212
(D) Cess	0 -	0

Name of the client:
Period
Sheet name

Villa Orchids LLP
Apr'18 to Mar'19
Outward supplies extracts from Tally

Sale of villas

Month	Particulars	Voucher No.	GSTIN/UIN	Narration	Gross Total	Taxable value	CGST	SGST	Rate of GST
Jun'18	Villa No 36Mrs. Chowduri Nayani Rajitha & Mr.C.N. Suresh	VA/004/18-19		Being sale during the month of June-2018 vide inv no	3,59,310	3,04,500	27,405	27,405	18%
Jun'18	Villa No 91 Mr Peesapati Sri Kiran	VA/005/18-19		Being sales during the month of June-2018	11,91,210	10,09,500	90,855	90,855	18%
Jun'18	C-112 Mr.B.R. Sumanth Kumar	VA/006/18-19		Being sale during the month of June18	13,71,160	11,62,000	1,04,580	1,04,580	18%
Jun'18	Villa No 208 Mrs Gotte Pramoda	VA/007/18-19		Being sales during the month of JUNE	10,44,300	8,85,000	79,650	79,650	18%
Jul'18	Villa No 36Mrs. Chowduri Nayani Rajitha & Mr.C.N. Suresh	VA/009/18-19		Being sales for the month of july2018	3,59,310	3,04,500	27,405	27,405	18%
Jul'18	Villa NO-56 Mrs Nirmala Sujay Kumar	VA/010/18-19		Being sales for the month of July-2018	11,01,530	9,33,500	84,015	84,015	18%
Jul'18	Villa No 91 Mr Peesapati Sri Kiran	VA/011/18-19		Being sales for the month of July2018	11,91,210	10,09,500	90,855	90,855	18%
Jul'18	C-112 Mr.B.R. Sumanth Kumar	VA/012/18-19		Being sales for the month of July2018	13,71,160	11,62,000	1,04,580	1,04,580	18%
Jul'18	Villa No 194 Dr Pooja Pandey	VA/013/18-19		Being sales for the month of JULY18	2,79,660	2,37,000	21,330	21,330	18%
Jul'18	A200 Mrs Suman Surabhi Krishna/Mr. Dhananjay Krish	VA/014/18-19		Being sales for the month of July2018	10,50,200	8,90,000	80,100	80,100	18%
Jul'18	Villa No 208 Mrs Gotte Pramoda	VA/015/18-19		being sales for the month of july2018	10,44,300	8,85,000	79,650	79,650	18%
Jul'18	Villa No 241-Battinikishan& Mrs Aruna Battini	VA/016/18-19		Being sales for the month of July18	11,82,360	10,02,000	90,180	90,180	18%
Jul'18	Villa No 242 Sunknapalli Laxminarayana	VA/017/18-19		Being sales for the month of july2018	11,80,000	10,00,000	90,000	90,000	18%
Aug'18	Villa No-63 Sheetal A Shah	VA/018/18-19		Being installments receivable for the month of Aug20	14,24,850	12,07,500	1,08,675	1,08,675	18%
Aug'18	Villa No 90 Mrs Deepika Chalasani	VA/019/18-19		Being installments receivable for the month of August	12,11,860	10,27,000	92,430	92,430	18%
Aug'18	Villa No 182 Capt Vineeta Dubey	VA/020/18-19		Being installments receivable for the month of August	8,69,660	7,37,000	66,330	66,330	18%
Aug'18	MRS Anita Pattigilli & MR Udayan Bakshi-V.Mo 295	VA/021/18-19		Being installments receivable for the month of August	10,50,200	8,90,000	80,100	80,100	18%
Sep'18	Villa No -78 Pendyala Sandhya Rani	VA/022/18-19		Being installments receivable for the month of Sep 20	5,22,445	4,42,750	39,848	39,848	18%
Sep'18	Villa No 82 Pudari Venkateshwarlu	VA/023/18-19		Being installments receivable for the month of Sep 20	9,23,055	7,82,250	70,403	70,403	18%
Sep'18	Villa No83 Mr Hrushikesh Pedina	VA/024/18-19		Being installments receivable for the month of Sep 20	3,77,600	3,20,000	28,800	28,800	18%
Sep'18	Villa No -85 Suvarna Vemula & Mr.Kiran Macha	VA/025/18-19		Being installments receivable for the month of Sep 20	3,15,945	2,67,750	24,098	24,098	18%
Sep'18	C-104 Dr.Geetha Navduri	VA/026/18-19		Being installments receivable for the month of Sep 20	11,85,900	10,05,000	90,450	90,450	18%
Sep'18	Villa No 124-Hemantha Kumar	VA/027/18-19		Being installments receivable for the month of Sep 20	10,26,600	8,70,000	78,300	78,300	18%
Sep'18	A200 Mrs Suman Surabhi Krishna/Mr. Dhananjay Krish	VA/028/18-19		Being installments receivable for the month of Sep 20	6,16,550	5,22,500	47,025	47,025	18%
Sep'18	Villa No 211-Sasmita Satapathy/Pramod Kumar	VA/029/18-19		Being installments receivable for the month of Sep 20	10,26,600	8,70,000	78,300	78,300	18%
Sep'18	A-213 Chandra Sekhar Patha	VA/030/18-19		Being installments receivable for the month of Sep 20	16,66,750	14,12,500	1,27,125	1,27,125	18%
Sep'18	Villa No - 224 Kuncham Kesavareddy & Mrs K.Swapna	VA/031/18-19		Being installments receivable for the month of Sep 20	8,82,345	7,47,750	67,298	67,298	18%
Sep'18	Villa No-239 Dr.Venkateshwar Perugu	VA/032/18-19		Being installments receivable for the month of Sep 20	7,01,215	5,94,250	53,483	53,483	18%
Sep'18	Villa No -240 Adepu Sandhya Rani	VA/033/18-19		Being installments receivable for the month of Sep 20	11,35,455	9,62,250	86,603	86,603	18%
Sep'18	Villa No 241-Battinikishan& Mrs Aruna Battini	VA/034/18-19		Being installments receivable for the month of Sep 20	7,05,640	5,98,000	53,820	53,820	18%
Sep'18	Villa No 242 Sunknapalli Laxminarayana	VA/035/18-19		Being installments receivable for the month of Sep 20	7,08,000	6,00,000	54,000	54,000	18%
Oct'18	Villa No-33 Mrs .Makam Bramaramba & Subramayam Raju	VA/036/18-19		Being Instalment for the month of Oct 18	3,30,400	2,80,000	25,200	25,200	18%
Oct'18	Villa No 34 Mr Deepak Kumar Sharma	VA/037/18-19		Being Instalment for the month of Oct 18	3,83,500	3,25,000	29,250	29,250	18%
Oct'18	Villa No 35 Mr N Sri Satya Chandrahas	VA/038/18-19		Being Instalment for the month of Oct 18	3,77,600	3,20,000	28,800	28,800	18%
Oct'18	Villa No 36Mrs. Chowduri Nayani Rajitha & Mr.C.N. Suresh	VA/039/18-19		Being Instalment for the month of Oct 18	1,69,035	1,43,250	12,893	12,893	18%
Oct'18	Villa No - 186 Appalla Panchamukeshwara Rao	VA/040/18-19		Being Instalment for the month of Oct 18	11,32,800	9,60,000	86,400	86,400	18%
Oct'18	Villa No 194 Dr Pooja Pandey	VA/041/18-19		Being Instalment for the month of Oct 18	1,13,280	96,000	8,640	8,640	18%
Oct'18	Villa No 209 Mr Sarbjeet Singh	VA/042/18-19		Being Instalment for the month of Oct 18	7,43,400	6,30,000	56,700	56,700	18%
Oct'18	Villa No 210 Jaspreet Singh Dhingra	VA/043/18-19		Being Instalment for the month of Oct 18	7,43,400	6,30,000	56,700	56,700	18%
Oct'18	Villa No 212 Mrs Anasuya Damaraju & Mr Sarath Damar	VA/044/18-19		Being Instalment for the month of Oct 18	10,06,245	8,52,750	76,748	76,748	18%
Oct'18	Villa No 252 Mrs Jaya Mehta & Mrs Deepika Mehta	VA/045/18-19		Being Instalment for the month of Oct 18	7,87,650	6,67,500	60,075	60,075	18%

Month	Particulars	Voucher No.	GSTIN/UIN	Narration	Gross Total	Taxable value	CGST	SGST	Rate of GST
Oct'18	MRS Anita Pattigilli & MR Udayan Bakshi-V.Mo 295	VA/046/18-19		Being Instalment for the month of Oct 18	6,16,550	5,22,500	47,025	47,025	18%
Nov'18	Villa No -08 Mr.Srinivas Boorugu	VA/047/18-19		Being Instalment for the month of Nov 18	2,95,000	2,50,000	22,500	22,500	18%
Nov'18	Villa No -09 Valiveti Subrahmanyam	VA/048/18-19		Being Instalment for the month of Nov 18	3,78,485	3,20,750	28,868	28,868	18%
Nov'18	Villa No 10 Mrs.Sreelatha Gurung	VA/049/18-19		Being Instalment for the month of Nov 18	3,21,550	2,72,500	24,525	24,525	18%
Nov'18	Villa No -11 Pramod Cherukupally	VA/050/18-19		Being Instalment for the month of Nov 18	3,78,485	3,20,750	28,868	28,868	18%
Nov'18	Villa No 12 Mrs Indira Krishna Das	VA/051/18-19		Being Instalment for the month of Nov 18	3,78,308	3,20,600	28,854	28,854	18%
Nov'18	Villa No -13 Mr Mohammed Nazeer	VA/052/18-19		Being Instalment for the month of Nov 18	3,78,485	3,20,750	28,868	28,868	18%
Nov'18	Villa No14 Mr.Srikanth Tirunahari	VA/053/18-19		Being Instalment for the month of Nov 18	3,83,500	3,25,000	29,250	29,250	18%
Nov'18	Villa No 15 Mrs. V.Lalitha Devi & Mr Swamy Ayyappan	VA/054/18-19		Being Instalment for the month of Nov 18	3,80,550	3,22,500	29,025	29,025	18%
Nov'18	Villa No-16 Mr.Venkat Aditya	VA/055/18-19		Being Instalment for the month of Nov 18	3,80,550	3,22,500	29,025	29,025	18%
Nov'18	Villa No 42 Cdr(Dr) Shekar Murthy	VA/056/18-19		Being Instalment for the month of Nov 18	3,78,485	3,20,750	28,868	28,868	18%
Nov'18	Villa No -225 Mrs Gayathri Korimalla	VA/057/18-19		Being Instalment for the month of Nov 18	10,00,050	8,47,500	76,275	76,275	18%
Nov'18	Villa No 226 Dr Suresh Devatkal	VA/058/18-19		Being Instalment for the month of Nov 18	10,06,245	8,52,750	76,748	76,748	18%
Nov'18	Villa No - 254 K.Subhash Kumar Kana Pally	VA/059/18-19		Being Instalment for the month of Nov 18	3,83,500	3,25,000	29,250	29,250	18%
Dec'18	Villa No 44 Mr Adla Somalingam	VA/060/18-19		Being Instalment for the month of Dec 18	3,78,485	3,20,750	28,868	28,868	18%
Dec'18	Villa No-64 Ms.Sajjita Mohapatra	VA/061/18-19		Being Instalment for the month of Dec 18	3,89,931	3,30,450	29,741	29,741	18%
Dec'18	Villa No 69 Mr.Sai Anup Kumar Pollukonda	VA/062/18-19		Being Instalment for the month of Dec 18	11,69,793	9,91,350	89,222	89,222	18%
Dec'18	Villa No75 Mr S Karthik Kumar	VA/063/18-19		Being Instalment for the month of Dec 18	3,78,485	3,20,750	28,868	28,868	18%
Dec'18	Villa No - 96 Mrs. Sujatha & Ms Suma	VA/064/18-19		Being Instalment for the month of Dec 18	3,45,150	2,92,500	26,325	26,325	18%
Dec'18	Villa N -285 Mrs. Rti Mishra & Mr.Sudhanshu Mishra	VA/065/18-19		Being Instalment for the month of Dec 18	3,48,100	2,95,000	26,550	26,550	18%
Dec'18	Vill NO -287 Shoban Bandari V Swapna	VA/066/18-19		Being Instalment for the month of Dec 18	3,46,153	2,93,350	26,402	26,402	18%
Dec'18	Villa No -43 Mr Vinay Kumar	VA/067/18-19		Being Instalment for the month of Dec 18	3,19,485	2,70,750	24,368	24,368	18%
Dec'18	Villa No - 125 Shiva Kumar Konda	VA/068/18-19		Being Instalment for the month of Dec 18	3,40,784	2,88,800	25,992	25,992	18%
Dec'18	Villa No-48 Shwetha Kundanam	VA/069/18-19		Being Instalment for the month of Dec 18	3,78,485	3,20,750	28,868	28,868	18%
Dec'18	Villa No 55-Mr.Madhu Mohan Reddy Chitukula	VA/070/18-19		Being Instalment for the month of Dec 18	3,30,400	2,80,000	25,200	25,200	18%
Dec'18	Villa No 76 Mrs Mallika Pata	VA/071/18-19		Being Instalment for the month of Dec 18	2,95,000	2,50,000	22,500	22,500	18%
Jan'19	A-243 Praveena Chintala	VA/072/18-19		Being Instalment for the month of Dec 18	19,17,500	16,25,000	1,46,250	1,46,250	18%
Jan'19	A200 Mrs Suman Surabhi Krishna/Mr. Dhananjay Krish	VA/074/18-19		Being installments	16,66,750	14,12,500	1,27,125	1,27,125	18%
Jan'19	Villa No -228 Mrs Clara Fernandez	VA/077/18-19		Being construction agreement	22,38,460	18,97,000	1,70,730	1,70,730	18%
Jan'19	Villa No -43 Mr Vinay Kumar	VA/079/18-19		Being Instalment for the month of Jan-19	3,19,485	2,70,750	24,368	24,368	18%
Jan'19	Villa No 44 Mr Adla Somalingam	VA/080/18-19		Being Instalment for the month of Jan-19	3,78,485	3,20,750	28,868	28,868	18%
Jan'19	Villa No-48 Shwetha Kundanam	VA/081/18-19		Being Instalment for the month of Jan-19	3,78,485	3,20,750	28,868	28,868	18%
Jan'19	Villa No 55-Mr.Madhu Mohan Reddy Chitukula	VA/082/18-19		Being Instalment for the month of Jan-19	3,30,400	2,80,000	25,200	25,200	18%
Jan'19	Villa No-64 Ms.Sajjita Mohapatra	VA/083/18-19		Being Instalment for the month of Jan-19	3,89,931	3,30,450	29,741	29,741	18%
Jan'19	Villa No 69 Mr.Sai Anup Kumar Pollukonda	VA/084/18-19		Being Instalment for the month of Jan-19	11,69,793	9,91,350	89,222	89,222	18%
Jan'19	Villa No75 Mr S Karthik Kumar	VA/085/18-19		Being Instalment for the month of Jan-19	3,78,485	3,20,750	28,868	28,868	18%
Jan'19	Villa No 76 Mrs Mallika Pata	VA/086/18-19		Being Instalment for the month of Jan-19	2,95,000	2,50,000	22,500	22,500	18%
Jan'19	Villa No - 96 Mrs. Sujatha & Ms Suma	VA/087/18-19		Being Instalment for the month of Jan-19	3,45,150	2,92,500	26,325	26,325	18%
Jan'19	Villa No - 125 Shiva Kumar Konda	VA/088/18-19		Being Instalment for the month of Jan-19	3,40,784	2,88,800	25,992	25,992	18%
Jan'19	Villa N -285 Mrs. Rti Mishra & Mr.Sudhanshu Mishra	VA/089/18-19		Being Instalment for the month of Jan-19	3,48,100	2,95,000	26,550	26,550	18%
Jan'19	Vill NO -287 Shoban Bandari V Swapna	VA/090/18-19		Being Instalment for the month of Jan-19	3,46,153	2,93,350	26,402	26,402	18%
Feb'19	Villa No-239 Dr.Venkateshwar Perugu	VA/091/18-19		Being Construction Agreement for Villa No. 239	18,92,425	16,03,750	1,44,338	1,44,338	18%
Feb'19	Villa No -78 Pendyala Sandhya Rani	VA/093/18-19		Being Sale Agreement for Villa No. 78	16,37,545	13,87,750	1,24,898	1,24,898	18%
Feb'19	C-112 Mr.B.R. Sumanth Kumar	VA/095/18-19		Being Sale Agreement for Villa No. 112	12,10,680	10,26,000	92,340	92,340	18%
Feb'19	Villa No -286 Chilupuri Srinivas	VA/097/18-19		Being Sale Agreement for Villa No. 286	2,86,445	2,42,750	21,848	21,848	18%
Feb'19	Vill NO -287 Shoban Bandari V Swapna	VA/098/18-19		Being Sale Agreement for Villa No. 287	3,46,153	2,93,350	26,402	26,402	18%

Month	Particulars	Voucher No.	GSTIN/UIN	Narration	Gross Total	Taxable value	CGST	SGST	Rate of GST
Feb'19	Villa No :257 Pragma Komal	VA/099/18-19		Being Sale Agreement for Villa No. 257	3,62,260	3,07,000	27,630	27,630	18%
Feb'19	Villa No 211-Sasmita Satapathy/Pramod Kumar	VA/100/18-19		Being Sale Agreement for Villa No. 211	10,26,600	8,70,000	78,300	78,300	18%
Feb'19	Villa No -08 Mr.Srinivas Boorugu	VA/101/18-19		Being Sale Agreement for Villa No. 8	2,95,000	2,50,000	22,500	22,500	18%
Feb'19	Villa No -09 Valiveti Subrahmanyam	VA/102/18-19		Being Sale Agreement for Villa No. 9	3,78,485	3,20,750	28,868	28,868	18%
Feb'19	Villa No -97 Deepika Acharya	VA/103/18-19		Being Sale Agreement for Villa No. 97	3,33,350	2,82,500	25,425	25,425	18%
Feb'19	Villa No 100 Thennarasu Rajamannar	VA/104/18-19		Being Sale Agreement for Villa No. 100	3,72,998	3,16,100	28,449	28,449	18%
Feb'19	Villa No 101 Mr Annam Lalith Kumar	VA/105/18-19		Being Sale Agreement for Villa No. 101	2,75,353	2,33,350	21,002	21,002	18%
Feb'19	Villa No 113 Rahul Chakravarthy	VA/106/18-19		Being Sale Agreement for Villa No. 113	3,44,560	2,92,000	26,280	26,280	18%
Feb'19	Villa No 114 Mrs Seeta Peddinti	VA/107/18-19		Being Sale Agreement for Villa No. 114	3,62,260	3,07,000	27,630	27,630	18%
Feb'19	Villa No 115 Mr Jagadfish Kumar	VA/108/18-19		Being Sale Agreement for Villa No. 115	3,62,260	3,07,000	27,630	27,630	18%
Feb'19	Villa No 116 Annam Rama Rao	VA/109/18-19		Being Sale Agreement for Villa No. 116	2,75,353	2,33,350	21,002	21,002	18%
Feb'19	Villa No 117 Mrs P Radhika Rani	VA/110/18-19		Being Sale Agreement for Villa No. 117	3,40,784	2,88,800	25,992	25,992	18%
Feb'19	Villa No -119 Mr.Parepalli Praveen	VA/111/18-19		Being Sale Agreement for Villa No. 119	10,40,052	8,81,400	79,326	79,326	18%
Mar'19	Villa No 69 Mr.Sai Anup Kumar Pollukonda	VA/112/18-19		Being Sale Consideration.	15,60,314	13,22,300	1,19,007	1,19,007	18%
Mar'19	Villa No 121 Mrs Nimmagadda Prabhavathi	VA/114/18-19		Being Sale Consideration	10,19,520	8,64,000	77,760	77,760	18%
Mar'19	Villa No 122 - Mushke Srinivas & Mushke Mahende	VA/115/18-19		Being Sale Consideration	10,26,600	8,70,000	78,300	78,300	18%
Mar'19	Vila No 123- Mushke Meenaiah	VA/116/18-19		Being Sale Consideration	10,26,600	8,70,000	78,300	78,300	18%
Mar'19	Villa No 135 Mr Rohit Rajarapu	VA/117/18-19		Being Sale Consideration	10,08,900	8,55,000	76,950	76,950	18%
Mar'19	Villa No - 136 Bommala Kunta Lalitha	VA/118/18-19		Being Sale Consideration	10,17,750	8,62,500	77,625	77,625	18%
Mar'19	Villa No 184 Mrs Swarnalatha&M.S.Bhaskar	VA/119/18-19		Being Sale Consideration	8,58,450	7,27,500	65,475	65,475	18%
Mar'19	Villa No - 186 Appalla Panchamukeshwara Rao	VA/120/18-19		Being Sale Consideration	11,32,800	9,60,000	86,400	86,400	18%
Mar'19	Villa No 212 Mrs Anasuya Damaraju & Mr Sarath Damar	VA/121/18-19		Being Sale Consideration	10,05,950	8,52,500	76,725	76,725	18%
Mar'19	Villa No 217 Janna Sashi Bhushan & Janna Madhavi	VA/122/18-19		Being Sale Consideration	10,00,050	8,47,500	76,275	76,275	18%
Mar'19	Villa No -218 Vanisha Malhotra	VA/123/18-19		Being Sale Consideration	10,17,750	8,62,500	77,625	77,625	18%
Mar'19	Villa No 219 Mr Paidipally Raju	VA/124/18-19		Being Sale Consideration	10,38,459	8,80,050	79,205	79,205	18%
Total					8,12,42,351	6,88,49,450	61,96,451	61,96,451	

Service – Sales and Project Management Charges

Month	Particulars	Voucher No.	GSTIN/UIN	Narration	Gross Total	Taxable value	CGST	SGST	Rate of GST
Apr'18	Sri Venkataramana Constructions-Service Charges A/c	VA/001/18-19	36ACNFS0566J1	Being sales & projects management charges for the m	1,69,915	1,43,996	12,960	12,960	18%
May'18	Sri Venkataramana Constructions-Service Charges A/c	VA/002/18-19	36ACNFS0566J1	Being sales & service management charges for the m	78,840	66,815	6,013	6,013	18%
Jun'18	Sri Venkataramana Constructions-Service Charges A/c	VA/003/18-19	36ACNFS0566J1	Being service charges for the month of June18	2,03,397	1,72,370	15,513	15,513	18%
Jul'18	Sri Venkataramana Constructions-Service Charges A/c	VA/008/18-19	36ACNFS0566J1	Towards sales & service management charges for the	5,04,351	4,27,416	38,467	38,467	18%
Total					9,56,503	8,10,597	72,954	72,954	
						9995000	899550	899550	

Extra Spect-18%

Month	Particulars	Voucher No.	GSTIN/UIN	Narration	Gross Total	Taxable value	CGST	SGST	Rate of GST
Jan'19	A200 Mrs Suman Surabhi Krishna/Mr. Dhananjay Krish	VA/075/18-19		Being extra specs	17,096	14,488	1,304	1,304	18%
Jan'19	Villa No -228 Mrs Clara Fernandez	VA/078/18-19		Being Extra Spect	21,423	18,155	1,634	1,634	18%
Feb'19	Villa No-239 Dr.Venkateshwar Perugu	VA/092/18-19		Being Extra Spect for Villa No. 239	28,792	24,400	2,196	2,196	18%
Total					67,311	57,043	5,134	5,134	

Materials supplied to suppliers

Date	Particulars	Narration	Vch No.	Taxable value (in Rs)	Amount @18%(in Rs)
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Month	Particulars	Voucher No.	GSTIN/UIN	Narration	Gross Total	Taxable value	CGST	SGST	Rate of GST
30-Jan-19	Cement	Sri Krishna Praj	881	1,71,390	30,850				
30-Jan-19	Cement	S Arjun-Const	882	1,01,429	18,257				
30-Jan-19	Cement	Kailash Pandey	884	52,139	9,385				
30-Jan-19	Steel	Sri Krishna Praj	881	1,44,422	25,996				
30-Jan-19	Steel	S Arjun-Const	882	1,93,937	34,909				
30-Jan-19	Steel	Kailash Pandey	884	15,252	2,745				
30-Jan-19	Hardware_URD	Sri Krishna Praj	881	46,127	8,303				
30-Jan-19	Hardware_URD	S Arjun-Const	882	47,400	8,532				
30-Jan-19	Hardware_URD	Kailash Pandey	884	8,418	1,515				
Total				7,80,514	1,40,493				

Legal Name:- Villa Orchids LLP
FY :- 2018-19
Sheet Name:- 3B Vs 1 Comparision

Liability other than Export/Reverse charge

Tax Period	Liability declared in GSTR-3B during the month[as per table 3.1(a)]					Liability declared in GSTR-1 (other than reverse charge supply) during the month (as per table 4A,5, 6C,7, 9A, 9B, 9C,10,11)					Shortfall (-)/ Excess (+) in liability (GSTR3B - GSTR1)					Cumulative Shortfall (-)/ Excess (+) in liability (GSTR3B- GSTR1)				
	Turnover	IGST	CGST	SGST	CESS	Turnover	IGST	CGST	SGST	CESS	Turnover	IGST	CGST	SGST	CESS	Turnover	IGST	CGST	SGST	CESS
Apr-18	1,43,996	-	12,960	12,960	-	1,43,996	-	12,960	12,960	-	-	-	0	0	-	-	-	0	0	-
May-18	66,814	-	6,013	6,013	-	66,814	-	6,013	6,013	-	-	-	-	-	-	-	-	0	0	-
Jun-18	35,66,488	-	3,18,003	3,18,003	-	35,33,370	-	3,18,003	3,18,003	-	33,118	-	-	-	-	33,118	-	0	0	-
Jul-18	78,50,916	-	7,06,582	7,06,582	-	78,50,916	-	7,06,582	7,06,582	-	-	-	-	-	-	33,118	-	0	0	-
Aug-18	38,61,500	-	3,47,535	3,47,535	-	38,61,500	-	3,47,535	3,47,535	-	-	-	-	-	-	33,118	-	0	0	-
Sep-18	99,58,044	-	8,96,224	8,96,224	-	99,58,044	-	8,96,224	8,96,224	-	-	-	0	0	-	33,118	-	0	0	-
Oct-18	54,27,000	-	4,88,430	4,88,430	-	54,27,000	-	4,88,430	4,88,430	-	-	-	-	-	-	33,118	-	0	0	-
Nov-18	51,21,350	-	4,60,922	4,60,922	-	51,21,350	-	4,60,922	4,60,922	-	-	-	-	-	-	33,118	-	0	0	-
Dec-18	42,54,450	-	3,82,901	3,82,901	-	42,54,450	-	3,82,901	3,82,901	-	-	-	-	-	-	33,118	-	0	0	-
Jan-19	92,21,593	-	8,29,943	8,29,943	-	92,21,593	-	8,29,943	8,29,943	-	-	-	-	-	-	33,118	-	0	0	-
Feb-19	94,67,250	-	8,52,053	8,52,053	-	94,67,250	-	8,52,053	8,52,053	-	-	-	-	-	-	33,118	-	0	0	-
Mar-19	1,07,73,850	-	9,69,646	9,69,646	-	1,07,73,850	-	9,69,647	9,69,647	-	-	-	-1	-1	-	33,118	-	-0	-0	-
Total	6,97,13,251	-	62,71,212	62,71,212	-	6,96,80,133	-	62,71,212	62,71,212	-	33,118	-	-0	-0	-	33,118	-	-0	-0	-

Liability under zero-rated, nil rated, exempted and non-GST supplies

Tax Period	Liability declared in GSTR-3B during the month					Liability declared in GSTR-1 (other than reverse charge					Shortfall (-)/ Excess (+) in liability (GSTR3B -					Cumulative Shortfall (-)/ Excess (+) in liability (GSTR3B-				
	Zero-rated	IGST	Cess	Non-GST		Zero-rated	IGST	Cess	Non-GST		Zero-rated	IGST	Cess	Non-GST		Zero-rated	IGST	Cess	Non-GST	
Apr-18	-	-	-	4,932		-	-	-	4,932		-	-	-	-		-	-	-	-	
May-18	-	-	-	77,578		-	-	-	77,578		-	-	-	-		-	-	-	-	
Jun-18	-	-	-	-		-	-	-	-		-	-	-	-		-	-	-	-	
Jul-18	-	-	-	-		-	-	-	-		-	-	-	-		-	-	-	-	
Aug-18	-	-	-	25,000		-	-	-	-		-	-	-	25,000		-	-	-	25,000	
Sep-18	-	-	-	-		-	-	-	-		-	-	-	-		-	-	-	25,000	
Oct-18	-	-	-	-		-	-	-	-		-	-	-	-		-	-	-	25,000	
Nov-18	-	-	-	-		-	-	-	6,986		-	-	-	-6,986		-	-	-	18,014	
Dec-18	-	-	-	27,713		-	-	-	27,713		-	-	-	-		-	-	-	18,014	
Jan-19	-	-	-	9,68,726		-	-	-	9,68,726		-	-	-	-		-	-	-	18,014	
Feb-19	-	-	-	8,77,548		-	-	-	8,77,548		-	-	-	-		-	-	-8,77,548	18,014	
Mar-19	-	-	-	7,12,555		-	-	-	-		-	-	-	7,12,555		-	-	-8,77,548	7,30,569	
Total	-	-	-	26,94,052		-	-	-	19,63,483		-	-	-	7,30,569		-	-	-8,77,548	7,30,569	

Villa Orchids LLP - (18-19)

5-4-187/3&4, Soham Mansion

M G Road, Secunderabad

Instalments Recoverable

Ledger Account

1-Apr-2018 to 31-Mar-2019

Date	Particulars	Vch Type	Vch No.	Debit	Credit
31-03-2019 By	Installment Receivable Exempted	Journal	1068		1994614.00
31-03-2019 By	Installments Receivable 18-19	Journal	1069		68849450.00
31-03-2019 To	Revenue Recognized	Journal	1152	204489453.00	
	Extra specifications				57043
	Service – Sales and Project Management Charges				810597
	Interest on FDR				1022783
				204489453.00	71711703.90

VILLAS ORCHIDS LLP													
5-4-187/3 & 4, 2ND FLOOR,													
SOHAM MANSION, M.G. ROAD,													
SECUNDERABAD - 500 003.													
ASSESSMENT YEAR :: 2019-2020													
BALANCE SHEET AS AT 31-3-2019													
LIABILITIES	SCHEDULE	AMOUNT	ASSETS	SCHEDULE	AMOUNT	Liabilities as per Tally	Differences	Assets as per Tally					
PARTNERS CAPITAL	A	(70,49,742.07)	CASH ON HAND	-	1,17,217.00	(70,49,742)	0	1,17,217	-				
LOANS	B	3,61,39,488.94	CASH AT BANK	F	1,48,24,330.79	3,61,39,489	-	1,48,24,331	-				
OUTSTANDING EXPENSES	C	5,55,812.25	FIXED ASSETS	G	54,88,992.10	5,55,812	-	54,88,992	-				
SUNDRY CREDITORS	D	76,20,251.57	INVENTORIES	H	0	2,67,51,011	1,91,30,759	0	0				
CUSTOMERS ACCOUNTS	E	20,98,10,639.35	DEPOSITS, LOANS & ADVANCES	I	3,27,51,986.74	20,98,10,639	-	2,89,80,952	(37,71,035)	Check issues sheet for the reasons			
			SUNDRY DEBOTRS	J	19,38,93,923.54			193893923.5	-				
		24,70,76,450.22			24,70,76,450.22								
					(0.00)								
Notes to Accounts Annexure - K						For VILLAS ORCHIDS LLP							
As per my report of even date													
						DESIGNATED PARTNER.							
(Ajay Mehta)													
Chartered Accountant													
M.No.035449													
ICAI-UDIN-19035449AAAAFU1642													
Place: Secunderabad.						Place: Secunderabad.							
Date : 29-10-2019						Date : 29-10-2019							

VILLAS ORCHIDS LLP						A.Y.2019-2020								
ANAND MEHTA														
To	Amount paid during the year	88,15,613.00	By	Balance b/fd. (1-4-18)	1,86,16,259.12									
To	Share of TDS 17-18	1,05,284.77	By	Share of Profit	21,07,745.78									
To	Share of Income tax 17-18	6,51,592.50												
To	Balance c/fd. (31-03-2019)	1,11,51,514.63												
		<u>2,07,24,004.90</u>			<u>2,07,24,004.90</u>									
HARI MEHTA														
To	Share of TDS 17-18	1,05,284.77	By	Balance b/fd. (1-4-18)	31,96,685.35									
To	Share of Income tax 17-18	6,51,592.50	By	Share of Profit	21,07,745.78									
To	Balance c/fd. (31-03-2019)	45,47,553.86												
		<u>45,47,553.86</u>			<u>53,04,431.13</u>									
MODI HOUSING PVT. LTD.														
To	Amount withdrawn during the year	4,97,08,505.00	By	Balance b/fd. (1-4-18)	82,22,952.41									
To	Share of TDS 17-18	2,10,569.55	By	Amount received during the year	1,59,35,005.00									
To	Share of Income tax 17-18	13,03,185.00	By	Share of Profit	42,15,491.57									
To	Balance c/fd. (31-03-2019)	(2,28,48,810.57)												
		<u>2,83,73,448.98</u>			<u>2,83,73,448.98</u>									
For VILLAS ORCHIDS LLP														
DESIGNATED PARTNER.														

[illegible]

VILLAS ORCHIDS LLP							A.Y.2019-2020												
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2019																			
To	Advertisement		3,34,263.60	By	Gross Profit		1,92,29,855.53												
To	Brokerage/commission		26,08,210.00	By	Forefeit		2,75,000.00												
To	Interest (net)		16,28,905.58	By	Rounding Off		28.56												
To	Legal Expenses		6,95,205.00	By	Sundry Blance written off		2,852.00												
To	Misllaneous Expenses		1,12,539.48	By	Service charges		8,10,596.00												
To	Petrol/diseal		34,834.00	By	Bad Debits written off		675.00												
To	Postage & Courier		1,344.00																
To	Admin and Other services		8,31,662.63																
To	Audit Fees		73,411.00																
To	Bank Charges		788.00																
To	Business Promotion Expenses -18%		42,992.40																
To	Car Hire Charges 18%		1,79,751.00																
To	Common Expenses GLS		1,91,386.00																
To	Community Development		50,000.00																
To	Computer Repairs & Maintenance-URD		34,934.00																
To	Consultancy-18%		8,34,446.00																
To	Depreciation		9,70,450.00																
To	Gst Late Filing Fees		650.00																
To	Happy Card Withdrawn Charges URD		560.00																
To	Internet Charges Urd		22,201.00																
To	Legal Exempted		24,048.00																
To	Loan Processing Charges		13,915.00																
To	Maintenance Charges		47,500.00																
To	Miscellaneous Expenses		2,33,416.20																
To	News Paper&Books&Periodicals		4,480.00																
To	Office Expenses		4,258.90																
To	Petrol/Deisel		15,548.00																
To	Postage & Courier - VOC		152.00																
To	Printing and Stationery-12%		1,19,140.62																
To	Prior Period Items		9,300.00																
To	Professional Tax		16,050.00																
To	Rent 18 %		2,78,075.00																
To	Repairs and Maintenance-18%		12,227.54																
To	Salaries & Other employees benefits		24,38,444.00																
To	Staff Welfare-Exempt		13,203.00																
To	Telephone -Exempt		1,632.00																
To	Vehicle Repairs and Maintenance 2 Wheeler		8,100.00																
To	Share of Profit tr. To Partners:																		
	1-4-18 to 31-3-19																		
	Modi Housing Pvt.Ltd. (50%)	42,15,491.57																	
	Anand Mehta (25%)	21,07,745.78																	
	Hari Mehta (25%)	21,07,745.78	84,30,983.14																
			2,03,19,007.09				2,03,19,007.09												
Notes to Accounts Annexure - K																			
As per my report of even date																			
For VILLAS ORCHID LLP,																			
(Ajay Mehta)																			
Chartered Accountant																			
M.No.035449																			
ICAI-UDIN-19035449AAAAFU1642																			
Place: Secunderabad.																			
Date : 29-10-2019																			
Place: Secunderabad.																			
Date : 29-10-2019																			

Villa Orchids LLP - (18-19)

5-4-187/3&4, Soham Mansion

M G Road, Secunderabad

Balance Sheet

1-Apr-2018 to 31-Mar-2019

Liabilities		Villa Orchids LLP - (18-19) as at 31-Mar-2019	Assets		Villa Orchids LLP - (18-19) as at 31-Mar-2019
Doors			Fixed Assets		5488992.10
Loans (Liability)		36139488.94	<i>Computers</i>	3448.00	
Bank OD A/c	312342.53		<i>Endeavour</i>	2001150.00	
Secured Loans	3565965.79		<i>Furniture</i>	5400.00	
Unsecured Loans	32261180.62		<i>Mercedes Benz GLA 200</i>	2790893.00	
Current Liabilities		235914245.92	<i>Mitsubishi Pajero Sports</i>	671181.00	
Duties & Taxes	-3771034.51		<i>Office Equipments</i>	10547.00	
Other - Creditors	3123630.31		<i>Printers</i>	6373.10	
Sundry Creditors	26195198.52		Current Assets		259515000.87
Customer Accounts-Credit Balances	209810639.35		Deposits (Asset)	9162814.40	
Out Standing Exp	555812.25		Loans & Advances (Asset)	41516715.09	
TDS Payable			Sundry Debtors	193893923.54	
Suspense A/c			Cash-in-hand	117217.00	
Profit & Loss A/c			Bank Accounts	14824330.79	
<i>Opening Balance</i>			Constructions Expenses - Green Wood Lakeside		
<i>Current Period</i>	8430983.32		Inventory	0.05	
<i>Less: Transferred</i>	8430983.32		Capital		7049741.89
			<i>Anand Mehta Fixed Capital</i>	-25000.00	
			<i>Anand Mehta Running Capital A/c</i>	-11151514.63	
			<i>Hari Mehta Fixed Capital</i>	-25000.00	
			<i>Hari S Mehta</i>	-4547554.05	
			<i>Modi House Pvt. Ltd. Fixed Capital</i>	-50000.00	
			<i>Modi Housing Pvt Ltd</i>	22848810.57	
			<i>Modi Housing Pvt Ltd-Running Capital A/c</i>		
Total		272053734.86	Total		272053734.86

Villa Orchids LLP - (18-19)

5-4-187/3&4, Soham Mansion

M G Road, Secunderabad

Profit & Loss A/c

1-Apr-2018 to 31-Mar-2019

Particulars	Villa Orchids LLP - (18-19) 1-Apr-2018 to 31-Mar-2019	Particulars	Villa Orchids LLP - (18-19) 1-Apr-2018 to 31-Mar-2019
Purchase Accounts		Sales Accounts	
Allow for Const Equip G		<i>Installments Receivable 18-19</i>	
Allow for Const Equipment		Direct Incomes	204489453.00
Allow for Consumables		<i>Extra Spect-18%</i>	
Building Material G H		<i>Installment Receivable Exempted</i>	
Building Material-Old		<i>Revenue Recognized</i>	204489453.00
Building Material			204489453.00
Equipment		Gross Profit b/f	19229855.71
Glass		Indirect Incomes	2111934.30
Greenwood Heights-Exp		Admin Expenses - Voc	675.00
Kailash Panday Material A/c		Sales @18%	810596.00
Labour Charges		<i>Fdr Interest</i>	1022782.74
Other Expenses		<i>Forefeit</i>	275000.00
S.Arjun Material A/c		<i>Miscellaneous Income</i>	
Shabad Stone		<i>Rounding Off</i>	28.56
Spacers		<i>Sundry Balances Written Off</i>	2852.00
Sri Krishna Prajapaathi Material A/c			
Sri Venkataramna Construction Material A/c			
<i>Purchases</i>			
Direct Expenses	185259597.29		
<i>Cost Recognized</i>	185259597.29		
Gross Profit c/o	19229855.71		
	204489453.00		
Indirect Expenses	12910806.69		
Admin Expenses - Suryapet Land			1022782.74
Advertisement	334263.60		
Brokerage/commission	2608210.00		
Exempt			
Exempt Expenses			
Gold	33883.50		
Hamali Charges			
Interest on Unsecured Loan	2284391.00		
Legal Expenses	695205.00		
Misllaneous Expenses	112539.48		

Petrol/diesel	34834.00	
Postage & Courier	1344.00	
Admin and Marketing Service Charges-18%	225174.85	
Audit Fees	73411.00	
Bank Charges	788.00	
Bonus - Voc	63554.00	
Business Promotion Expenses -18%	9108.90	
Car Hire Charges 18%	179751.00	
Commission & Brokerage		
Common Expenses GLS	144588.00	
Common Expenses - VOC	46798.00	
Community Development	50000.00	
Computer Repairs & Maintenance-URD	24749.00	
Computers Repairs & Maintenance-18%	10185.00	
Consultancy-18%	812816.00	
Consultancy Charges	21630.00	
Conveyance - Exempt	36230.00	
CR Consultation Charges	195135.00	
Depreciation	970450.00	
ESI		
Extra Spects		
Gst Late Filing Fees	650.00	
Happy Card Withdrawn Charges URD	560.00	
Incentives - Voc	43126.00	
Interest on Secured Loan	123467.09	
Interest on Secured Loans Exempt	219129.23	
Interest on Tds	24701.00	
Internet Charges Urd	22201.00	
Legal Exempted	24048.00	
Loan Processing Charges	13915.00	
Maintenance Charges	47500.00	
Miscellaneous Expenses	87873.00	
Miscellaneous Expenses-Urd	145128.00	
Miscellaneous Expenses-Exemp	415.20	
Mobile Allowance-Exempt	45337.00	
Model Flat Rent -Urd	54075.00	
News Paper&Books&Periodicals	4480.00	
Office Expenses	140.00	
Office Expenses-18%	4118.90	
Other Insurance	171328.00	
Other Insurance Voc	15779.00	
Petrol/Deisel	8048.00	
Petrol / Diesel-VOC	7500.00	
Postage & Courier - VOC	25.00	
Postage-Exempt	127.00	
Printing and Stationery-12%	29658.00	
Printing & Stationery-18%	43882.62	
Printing & Stationery-Exempted	10714.00	
Printing & Stationery-Urd	34886.00	
Prior Period Items	9300.00	
Professional Tax	16050.00	
QC Charges - 18%	342500.00	
Rent 18 %	103000.00	
Rent V No 02 URD	121000.00	
Repairs and Maintenance-18%	12227.54	
Salaries	2063090.00	
Service Charges PO	68852.78	
Staff Welfare-Exempt	13203.00	
Telephone -Exempt	1632.00	
Vehicle Repairs and Maintenance 2 Wheel	4050.00	
Vehicle Repairs & Maintenance 2 Wheeler	4050.00	
Nett Profit	8430983.32	
Total	21341790.01	Total 21341790.01

VILLAS ORCHIDS LLP			A.Y.2019-2020		
Work in progress					8,51,64,963.29
Opening balance b/fd. (1-4-18)			2,71,14,634.05		
Add: Plots purchases during the year		7,29,80,000.00			
Registration Expenss		20,18,310.00			
Construction expenses during th eyear:					
Allow for Const Equip G					
Allowance for Equipment Reg	1,41,40,173.00				
Allowances for Equipments Urd	33,554.00				
Allow for Const Equip-Urd	3,97,451.00				
Allow for Equipment-Reg	1,05,866.00				
B.Jogaiah-Allow Const Equip	11,350.00				
B.Koteshwar Rao-Allow for Const Equip-URD	1,07,836.00				
B.Rami Naidu-Allow Const Equip Urd	93,355.00				
B.Shanker -Allow for Const Equip URD	32,052.00				
G.Mannem Allow for Const Equip-Reg	3,47,325.00				
K.Kumar-Allow for Const Equip (Reg)	4,950.00				
Mangal Dev Yadav -Allow for Const Equip	5,700.00				
Mani Ram Sahu- Allow for Const Equip URD	3,837.00				
Md.Zahed-Allow for Const Equip-Reg	1,900.00				
Md.Zahed-Allow for Const Equip URD	11,525.00				
Mohammed Khudoos - Allow for Const Equip Reg	14,752.00				
Mohammed Nadeem Allow for Const Equip	13,014.00				
N Nagaraju Allow for Const Equipment-Reg	6,225.00				
P Jayaram-Allow for Const Eauip URD	52,500.00				
P.Praveen Kumar-Allow for Const EQUIP Reg	16,575.00				
P Satish - Allow Const Equip Urd	1,200.00				
T Kurmanna- Allow for Const Equip	89,674.00	1,54,90,814.00			
Allow for Const Equipment					
B.Koteshwar Rao-Allow for Const Equip	2,700.00				
B.Koteshwar Rao -Allow for Const Equip Sy No 1	5,825.00				
Laxmi Narayana Naraboina Allow for Const Equip	7,050.00				
P Choudary Prasad Allow for Const Equip	5,100.00				
Snehalatha - Allowance for Cosnt. Equip.	4,800.00				
V Gurvaiah Allow Construction Equipment Urd	37,777.00	63,252.00			
Allow for Consumables					
Allowance for Consumables REeg	50,86,520.00				
Allow for Consumables-REG	7,35,837.00				
Allow for Consumables Urd	2,31,136.00	60,53,493.00			
For VILLAS ORCHIDS LLP,					
DESIGNATED PARTNER.					
VILLAS ORCHIDS LLP			A.Y.2019-2020		
Buliding Material					
Bricks	9,450.00				
Cement	71,139.32				
Chemiacle	21,488.80				
Consumables	75,558.77				
Electrical	18,40,498.99				
Hardware	12,24,643.41				
Paint	6,97,160.56				
Plumbing	24,32,793.95				
Purchase@5%	2,271.00				
Purchases@18%	46,40,063.00				
Sand	1,38,325.33				
STEEL	11,74,257.59				
Stone	6,22,240.95				

Tiles	14,11,571.31			
TOOLS	53,901.00			
Wood	12,51,158.51			
Borewell URD	57,500.00			
Building Material	25,500.00			
Constructions Expenses Reversal Charges	(1,40,535.00)			
Doors/windows-18%	9,13,741.76			
Electrical Material Exempt	3,756.00			
EQuipment 18%	27,533.85			
Equipment - Exempt	1,750.00			
Equipment Urd	4,600.00			
Granite 18%	2,40,392.30			
Granite-5%	9,15,554.50			
Red Mud 5%	9,690.48			
Sera Fiber Board 18%	3,20,074.65	1,80,46,081.03		
Labour Charges				
Allowance for Labour Chargers Reg	3,325.00			
Allowances for Statutory Compliances-K.Krishna	23,944.00			
Allowances for Statutory Compliances-Rekha Pa	36,929.00			
Allowances for Statutory Compliances -Bilgaya Y	10,984.00			
Allow for Labour Charges-Reg	1,07,25,228.00			
Allow Labour Charges Urd	3,83,280.00			
Brick Work 18%	53,95,450.00			
Contractors-Allowances for Statutory Payment	1,02,526.00			
Earth Work 18%	41,25,940.00			
Hire Charges 18%	69,951.00			
For VILLAS ORCHIDS LLP,				
DESIGNATED PARTNER.				
<u>VILLAS ORCHIDS LLP</u>			<u>A.Y.2019-2020</u>	
Labour Charges	84,312.00			
Labourcharges URD	32,067.00			
Painting Work 18%	3,29,700.00			
Plastring Work 18%	39,15,500.00			
Plumbing Work 18%	1,87,200.00			
RCC Work 18%	1,38,63,108.00	3,92,89,444.00		
Other Expenses				
Bonus - Construction Division	32,312.00			
Consultancy Fees	22,59,082.40			
Creache Teacher Salary	7,325.00			
Electricity Charges	17,670.00			
Electricity No -130302962	87,388.00			
Electricity No -230302962	27,268.00			
Garden Charges	4,315.00			
Garden Charges-URD	875.00			
House Keeping Charges-URD	2,39,862.00			
Labour Cess @ 1%	2,89,807.00			
Labour Welfare Expenses - Voc	2,000.00			
Repairs and Maintenance Urd	53,478.00			
Salaries - Construction Division	9,62,790.00			
Security Services-Urd	2,98,220.00			
Survey Charges	4,720.00			
Survey Charges-18%	12,000.00			
Transportation	5,745.86			
Transportation Exempted	22,930.00			
Transportation-Urd	65,468.00			
Transport Charges 18%	45,376.00			
Transportation-5%	1,200.00	44,39,832.26	15,83,81,226.29	
			18,54,95,860.34	
Less: Miscellaneous Income		2,35,100.00		
Less: Extra spect		1,163.00	2,36,263.00	

			18,52,59,597.34		
Less: Cost recognised			18,52,59,597.29		
			0.05		
For VILLAS ORCHIDS LLP,					
DESIGNATED PARTNER.					

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement**ARN :****Date :31/12/2020**

1.	GSTIN					36AANFG4817C1ZH					
2.	Name					VILLA ORCHIDS LLP					
3.	Cause of Payment					Annual return					
4.	Section under which voluntary payment is made					73(5)					
5.	Details of show cause notice, if payment is made within 30 days of its issue					Reference No:NA			Date of issue:NA		
6.	Financial Year					2018-2019					
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)										
Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty,if applicable	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	APR 2018-MAR 2019	CGST	Telangana	6,653.00	2,018.00	0.00	0.00	8,671.00	Cash	DC3612200220779	31/12/2020
2.	APR 2018-MAR 2019	SGST	Telangana	6,653.00	2,018.00	0.00	0.00	8,671.00	Cash	DC3612200220779	31/12/2020

8. Reasons, if any -

Annual Returns 2018-19

RCM on security services

Interest payment

9. Verification -

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom .

DRC-03

Signature of Authorized Signatory

Name: SOHAM MODI

Designation: Designated Partner

Date: 30/12/2020

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement**ARN :****Date :31/12/2020**

1.	GSTIN					36AANFG4817C1ZH					
2.	Name					VILLA ORCHIDS LLP					
3.	Cause of Payment					Annual return					
4.	Section under which voluntary payment is made					73(5)					
5.	Details of show cause notice, if payment is made within 30 days of its issue					Reference No:NA			Date of issue:NA		
6.	Financial Year					2018-2019					
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)										
Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty,if applicable	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	APR 2018-MAR 2019	CGST	Telangana	45,275.00	0.00	0.00	0.00	45,275.00	Credit	DI3612200171423	31/12/2020
2.	APR 2018-MAR 2019	SGST	Telangana	45,275.00	0.00	0.00	0.00	45,275.00	Credit	DI3612200171423	31/12/2020

8. Reasons, if any -

Annual Return 2018-19

Sep-18 Outward Tax liability

GST on forfeiture amount

9. Verification -

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom .

DRC-03

Signature of Authorized Signatory
Name: SOHAM MODI
Designation: Designated Partner
Date: 31/12/2020

Form GSTR-9C
See rule 80(3)
Reconciliation Statement
PART – A

PT.I	Basic Details	
1	Financial Year	2018-19
2	GSTIN	36AANFG4817C1ZH
3(a)	Legal Name	VILLA ORCHIDS LLP
3(b)	Trade Name (if any)	VILLA ORCHIDS LLP
3(c)	ARN	AA360319714865T
3(d)	ARN Date	25-11-2020
4	Name of Act. If you are liable to audit under any Act	
4A	Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN	No

(Amount in ₹ in all tables)

Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9)

PT.II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9)		
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)		20,66,01,387.10
B	Unbilled revenue at the beginning of Financial Year	(+)	0.00
C	Unadjusted advances at the end of the Financial Year	(+)	0.00
D	Deemed Supply under Schedule I	(+)	0.00

E	Credit Notes issued after the end of the financial year but reflected in the annual return	(+)	0.00
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	0.00
G	Turnover from April 2017 to June 2017	(-)	0.00
H	Unbilled revenue at the end of Financial Year	(-)	0.00
I	Unadjusted Advances at the beginning of the Financial Year	(-)	0.00
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(-)	0.00
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	0.00
L	Turnover for the period under composition scheme	(-)	0.00
M	Adjustments in turnover under section 15 and rules thereunder	(+/-)	0.00
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)	0.00
O	Adjustments in turnover due to reasons not listed above	(+/-)	-13,33,53,245.56
P	Annual turnover after adjustments as above (A+B+C+D-E+F-G-H-I+J-K-L+M+N+O)		7,32,48,141.54
Q	Turnover as declared in Annual Return (GSTR9)		7,32,48,142.20
R	Un-Reconciled turnover (Q - P)		0.66

6	Reasons for Un - Reconciled difference in Annual Gross Turnover	
A	Reason number 1	Rounding off difference

7	Reconciliation of Taxable Turnover	
Sr. No	Description	Amount
A	Annual turnover after adjustments (from 5P above)	7,32,48,141.54
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	32,56,052.30

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 basis	0.00
E	Taxable turnover as per adjustments above (A-B-C-D)	6,99,92,089.24
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	6,99,92,089.90
G	Unreconciled taxable turnover (F-E)	0.66

8	Reasons for Un - Reconciled difference in taxable turnover	
A	Reason number 1	Rounding off difference

PT.III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
Sr. No	Description	Taxable Value	Tax payable			
			Central tax	State tax/ UT tax	Integrated Tax	Cess, if applicable
A	5%	0.00	0.00	0.00	0.00	0.00
B	5% (RC)	0.00	0.00	0.00	0.00	0.00
C	12%	0.00	0.00	0.00	0.00	0.00
D	12% (RC)	0.00	0.00	0.00	0.00	0.00
E	18%	6,99,92,089.90	63,16,487.16	63,16,487.16	0.00	0.00
F	18% (RC)	73,920.00	6,652.80	6,652.80	0.00	0.00
G	28%	0.00	0.00	0.00	0.00	0.00
H	28% (RC)	0.00	0.00	0.00	0.00	0.00
I	3%	0.00	0.00	0.00	0.00	0.00
J	0.25%	0.00	0.00	0.00	0.00	0.00
K	0.10%	0.00	0.00	0.00	0.00	0.00
L	Interest		0.00	0.00	0.00	0.00

M	Late Fee		0.00	0.00	0.00	0.00
N	Penalty		0.00	0.00	0.00	0.00
O	Others		0.00	0.00	0.00	0.00
P	Total amount to be paid as per tables above		63,23,139.96	63,23,139.96	0.00	0.00
Q	Total amount paid as declared in Annual Return (GSTR 9)		63,23,139.96	63,23,139.96	0.00	0.00
R	Un-reconciled payment of amount		0.00	0.00	0.00	0.00

10	Reasons for un-reconciled payment of amount	
A	Reason number 1	

11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
Sr. No	Description	Taxable Value	To be paid through Cash			
			Central tax	State tax/ UT tax	Integrated Tax	Cess, if applicable
A	5%	0.00	0.00	0.00	0.00	0.00
B	12%	0.00	0.00	0.00	0.00	0.00
C	18%	0.00	0.00	0.00	0.00	0.00
D	28%	0.00	0.00	0.00	0.00	0.00
E	3%	0.00	0.00	0.00	0.00	0.00
F	0.25%	0.00	0.00	0.00	0.00	0.00
G	0.10%	0.00	0.00	0.00	0.00	0.00
H	Interest		0.00	0.00	0.00	0.00
I	Late Fee		0.00	0.00	0.00	0.00
J	Penalty		0.00	0.00	0.00	0.00
K	Others		0.00	0.00	0.00	0.00

	(please specify)					
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PT. IV	Reconciliation of Input Tax Credit (ITC)				
12	Reconciliation of Net Input Tax Credit (ITC)				
Sr. No	Description	Amount			
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)	1,46,12,854.16			
B	ITC booked in earlier Financial Years claimed in current Financial Year	1,88,180.00			
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	0.00			
D	ITC availed as per audited financial statements or books of account	1,48,01,034.16			
E	ITC claimed in Annual Return (GSTR9)	1,46,98,404.56			
F	Un-reconciled ITC	-1,02,629.60			

13	Reasons for un-reconciled difference in ITC		
A	Reason number 1	Unclaimed ITC of F.Y 2018-19	

14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
Sr.No	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
A	Purchases	8,20,35,692.51	1,48,01,034.16	1,48,01,034.16
B	Freight / Carriage	0.00	0.00	0.00
C	Power and Fuel	0.00	0.00	0.00

D	Imported goods (Including received from SEZs)	0.00	0.00	0.00
E	Rent and Insurance	0.00	0.00	0.00
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples	0.00	0.00	0.00
G	Royalties	0.00	0.00	0.00
H	Employees' Cost (Salaries, wages, Bonus etc.)	0.00	0.00	0.00
I	Conveyance charges	0.00	0.00	0.00
J	Bank Charges	0.00	0.00	0.00
K	Entertainment charges	0.00	0.00	0.00
L	Stationery Expenses(including postage etc.)	0.00	0.00	0.00
M	Repair and Maintenance	0.00	0.00	0.00
N	Other Miscellaneous expenses	0.00	0.00	0.00
O	Capital goods	0.00	0.00	0.00
P	Any Other expense 1	0.00	0.00	0.00
Q	Any Other expense 2	0.00	0.00	0.00
Q1	Any Other expense 3	0.00	0.00	0.00
Q2	Any Other expense 4	0.00	0.00	0.00
Q3	Any Other expense 5	0.00	0.00	0.00
R	Total amount of eligible ITC availed (A to Q)			1,48,01,034.16
S	ITC claimed in Annual Return (GSTR9)			1,46,98,404.56
T	Un-reconciled ITC (S-R)			-1,02,629.60

15	Reasons for un - reconciled difference in ITC	
A	Reason number 1	Unclaimed ITC of F.Y.2018-19

16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)	
Sr. No	Description	Amount Payable
A	Central Tax	0.00
B	State/UT Tax	0.00
C	Integrated Tax	0.00
D	Cess	0.00
E	Interest	0.00
F	Penalty	0.00

PT. V	Auditor's recommendation on additional Liability due to non-reconciliation					
Sr. No.	Description	Value	To be paid through Cash			
			Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
A	5%	0.00	0.00	0.00	0.00	0.00
B	12%	0.00	0.00	0.00	0.00	0.00
C	18%	0.00	0.00	0.00	0.00	0.00
D	28%	0.00	0.00	0.00	0.00	0.00
E	3%	0.00	0.00	0.00	0.00	0.00
F	0.25%					
G	0.10%					
H	Input Tax Credit	0.00	0.00	0.00	0.00	0.00
I	Interest	0.00	0.00	0.00	0.00	0.00
J	Late Fee	0.00	0.00	0.00	0.00	0.00

K	Penalty	0.00	0.00	0.00	0.00	0.00
L	Any other amount paid for supplies not included in Annual Return	0.00	0.00	0.00	0.00	0.00
M	Erroneous refund to be paid back	0.00	0.00	0.00	0.00	0.00
N	Outstanding demands to be settled	0.00	0.00	0.00	0.00	0.00
O	Other (Pl. specify)	0.00	0.00	0.00	0.00	0.00

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

(Signature and stamp/Seal of the Auditor)

Place: Hyderabad

Name of the signatory: Bonam Subba Reddy

Membership No : 239110

Date: 25/11/2020

Full address: 4th Floor West Block, 4th Floor, Srida Anushka Pride, Road No 12, Hyderabad, Hyderabad, Telangana, 500034

PAN details for digital signature: CDFPR5878B

FINAL

PART – B

CERTIFICATION

II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:

I report that the audit of the books of accounts and the financial statements of M/s. GREENWOOD LAKESIDE HYDERABAD LLP , 5-4-187/3 AND 4, 3RD FLOOR, SOHAM MANSION, M.G ROAD, SECUNDERABAD, Hyderabad, Telangana, 500003, 36AANFG4817C1ZH was conducted by M/ s. Ajay Mehta , 5-4-187/3 AND 4, 2ND FLOOR, SOHAM MANSION, M G ROAD, SECUNDERABAD, Hyderabad, Telangana, 500003 ,bearing membership number 35449 in pursuance of the provisions of the Institute of Chartered Accountants of India Act, and I annex hereto a copy of their audit report dated 15/10/2019 along with a copy of each of :-

- (a) balance sheet as on 31/03/2019
- (b) the profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019
- (c) the cash flow statement for the period beginning from to ending on and
- (d) documents declared by the said Act to be part of, or annexed to, the profit and loss account and balance sheet.

2. I report that the said registered person—
has maintained the books of accounts, records and documents as required by the IGST/CGST/State/UT GST Act, 2017 and the rules/ notifications made/issued thereunder:

3. The documents required to be furnished under section 35 (5) of the CGST Act/SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act/SGST Act is annexed herewith in Form No.GSTR-9C.

4. In my opinion and to the best of my information and according to examination of books of account including other relevant

documents and explanations given to me, the particulars given in the said Form No.9C are true and fair subject to the following observations/qualifications, if any:

1. We have verified the compliance with the provisions of GST laws on test check basis in accordance with the Auditing Standards generally accepted in India which include test checks and the concept of materiality We have relied on the audited books of accounts regarding financial reports matching with the books of accounts accounting of all sales purchases and other financial transactions
2. We have verified the Schedule I transactions based on the details given by the registered person on test check basis It is not possible for us to identify the Schedule I transactions not recorded or not reported to us.
3. The expenses wise details of ITC are computed by the registered person and we have verified the same on test check basis The classification of expenses has been done by the registered person based on the accounting treatment of such expenses
4. We have verified the compliance with the provisions of GST laws regarding ITC on test check basis in accordance with the Auditing Standards generally accepted in India It is not possible for us to verify and confirm whether tax has been paid by the supplier on such inward supplies or not in the absence of any facility in the GST portal to verify the same.
5. We have verified the compliance with the provisions of GST laws regarding reverse charge mechanism on test check basis in accordance with the Auditing Standards generally accepted in India.
6. We have not verified the compliance of anti profiteering provisions as there is no specific requirement.
7. We have verified the documentation such as tax invoices delivery challans on test check basis.
8. Wherever there are interpretational issues due to lack of clarity in the law or procedure or general industry practice we have not recommended for discharging liability under Part V.

(Signature and stamp/Seal of the Auditor)

Place: Hyderabad

Name of the signatory: Bonam Subba Reddy

Membership No: 239110

Date: 25/11/2020

Full address: 4th Floor West Block, 4th Floor, Srida Anushka Pride, Road No 12, Hyderabad, Hyderabad, Telangana, 500034

Verification of registered person

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the Auditor and the nothing has been tampered or altered by me in the statement. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc.

Date - 25-11-2020

Name of the Authorised Signatory
SOHAM MODI

Designation/Status
Designated Partner

Form GSTR-9

[See rule 80]

Annual Return

1. Financial Year	2018-19
2. GSTIN	36AANFG4817C1ZH
3(a). Legal name of the registered person	VILLA ORCHIDS LLP
3(b). Trade name, if any	VILLA ORCHIDS LLP
3(c). ARN	AA360319714848P
3(d). Date of Filing	25-11-2020

Pt. II	Details of Outward and inward supplies made during the financial year					
Sr.No	Nature of Supplies	Taxable Value(₹)	(Amount in ₹ in all tables)			
			Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
A	Supplies made to un-registered persons (B2C)	6,91,81,493.26	62,43,533.52	62,43,533.52	0.00	0.00
B	Supplies made to registered persons (B2B)	8,10,596.64	72,953.64	72,953.64	0.00	0.00
C	Zero rated supply (Export) on payment of tax (Except supplies to SEZs)	0.00			0.00	0.00
D	Supplies to SEZs on payment of tax	0.00			0.00	0.00
E	Deemed Exports	0.00	0.00	0.00	0.00	0.00
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	0.00	0.00	0.00	0.00	0.00
G	Inward supplies on which tax is to be paid on the reverse charge basis	73,920.00	6,652.80	6,652.80	0.00	0.00

H	Sub-total (A to G above)	7,00,66,009.90	63,23,139.96	63,23,139.96	0.00	0.00
I	Credit notes issued in respect of transactions specified in (B) to (E) above (-)	0.00	0.00	0.00	0.00	0.00
J	Debit notes issued in respect of transactions specified in (B) to (E) above (+)	0.00	0.00	0.00	0.00	0.00
K	Supplies / tax declared through Amendments (+)	0.00	0.00	0.00	0.00	0.00
L	Supplies / tax reduced through Amendments (-)	0.00	0.00	0.00	0.00	0.00
M	Sub total (I to L above)	0.00	0.00	0.00	0.00	0.00
N	Supplies and advances on which tax is to be paid (H + M) above	7,00,66,009.90	63,23,139.96	63,23,139.96	0.00	0.00

Pt. II	Details of Outward and inward supplies made during the financial year					
Sr.No	Nature of Supplies	Taxable Value(₹)	(Amount in ₹ in all tables)			
			Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5	6
5	Details of Outward supplies made during the financial year on which tax is not payable					
A	Zero rated supply (Export) without payment of tax	0.00				
B	Supply to SEZs without payment of tax	0.00				
C	Supplies on which tax is to be paid by the recipient on reverse charge	0.00				
D	Exempted	12,57,882.74				
E	Nil Rated	0.00				
F	Non-GST supply (includes 'no supply')	19,98,169.56				
G	Sub total (A to F above)	32,56,052.30				
H	Credit Notes issued in respect of transactions specified in A to F above (-)	0.00				
I	Debit Notes issued in respect of transactions	0.00				

	specified in A to F above (+)					
J	Supplies declared through Amendments (+)	0.00				
K	Supplies reduced through Amendments (-)	0.00				
L	Sub-Total (H to K above)	0.00				
M	Turnover on which tax is not to be paid (G + L above)	32,56,052.30				
N	Total Turnover (including advances) (4N + 5M - 4G above)	7,32,48,142.20	63,16,487.16	63,16,487.16	0.00	0.00

Pt. III	Details of ITC for the financial year					
Sr.No	Description	Type	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5	6
6	Details of ITC availed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		73,13,854.12	73,13,854.12	70,696.32	0.00
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	73,13,854.12	73,13,854.12	70,696.32	0
		Capital Goods	0	0	0	0
		Input Services	0	0	0	0
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	0	0	0	0
		Capital Goods	0	0	0	0
		Input Services	0	0	0	0
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	0	0	0	0
		Capital Goods	0	0	0	0

		Input Services	0	0	0	0
E	Import of goods (including supplies from SEZs)	Inputs			0	0
		Capital Goods			0	0
F	Import of services (excluding inward supplies from SEZs)				0.00	0.00
G	Input Tax credit received from ISD		0.00	0.00	0.00	0.00
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act		0.00	0.00	0.00	0.00
I	Sub-total (B to H above)		73,13,854.12	73,13,854.12	70,696.32	0.00
J	Difference (I - A above)		0.00	0.00	0.00	0.00
K	Transition Credit through TRAN-1 (including revisions if any)		0.00	0.00		
L	Transition Credit through TRAN-2		0.00	0.00		
M	Any other ITC availed but not specified above		0.00	0.00	0.00	0.00
N	Sub-total (K to M above)		0.00	0.00	0.00	0.00
O	Total ITC availed (I + N above)		73,13,854.12	73,13,854.12	70,696.32	0.00

Pt. III	Details of ITC for the financial year				
Sr.No	Description	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5
7	Details of ITC Reversed and Ineligible ITC for the financial year				
A	As per Rule 37	0.00	0.00	0.00	0.00
B	As per Rule 39	0.00	0.00	0.00	0.00
C	As per Rule 42	0.00	0.00	0.00	0.00
D	As per Rule 43	0.00	0.00	0.00	0.00
E	As per section 17(5)	0.00	0.00	0.00	0.00
F	Reversal of TRAN-1 credit	0.00	0.00		

G	Reversal of TRAN-2 credit	0.00	0.00		
H1	Others	0.00	0.00	0.00	0.00
I	Total ITC Reversed (Sum of A to H above)	0.00	0.00	0.00	0.00
J	Net ITC Available for Utilization (6O - 7I)	73,13,854.12	73,13,854.12	70,696.32	0.00

Pt. III	Details of ITC for the financial year				
Sr.No	Details	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5
8	Other ITC related information				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	48,04,896.92	48,04,896.92	2,97,105.44	0.00
B	ITC as per sum total of 6(B) and 6(H) above	73,13,854.12	73,13,854.12	70,696.32	0.00
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year upto specified period.	0.00	0.00	0.00	0.00
D	Difference [A-(B+C)]	-25,08,957.20	-25,08,957.20	2,26,409.12	0.00
E	ITC available but not availed	0.00	0.00	0.00	0.00
F	ITC available but ineligible	0.00	0.00	0.00	0.00
G	IGST paid on import of goods (including supplies from SEZ)	0.00	0.00	0.00	0.00
H	IGST credit availed on import of goods (as per 6(E) above)	0.00	0.00	0.00	0.00
I	Difference (G-H)	0.00	0.00	0.00	0.00
J	ITC available but not availed on import of goods (Equal to I)	0.00	0.00	0.00	0.00
K	Total ITC to be lapsed in current financial year (E + F + J)	0.00	0.00	0.00	0.00

Pt. IV	Details of tax paid as declared in returns filed during the financial year						
9	Description	Tax Payable (₹)	Paid Through Cash (₹)	Paid Through ITC (₹)			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess

	1	2	3	4	5	6	7
A	Integrated Tax	0.00	0.00	0.00	0.00	0.00	
B	Central Tax	63,23,139.96	0.00	62,71,212.00		0.00	
C	State/UT Tax	63,23,139.96	0.00		62,71,212.00	0.00	
D	Cess	0.00	0.00				0.00
E	Interest	4,002.62	0.00				
F	Late Fees	650.00	650.00				
G	Penalty	0.00	0.00				
H	Other	0.00	0.00				

Pt. V	Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period					
Sr.No.	Description	Taxable Value(₹)	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)	0.00	0.00	0.00	0.00	0.00
11	Supplies / tax reduced through Amendments (-) (net of credit notes)	0.00	0.00	0.00	0.00	0.00
12	Reversal of ITC availed during previous financial year		0.00	0.00	0.00	0.00
13	ITC availed for the previous financial year		0.00	0.00	0.00	0.00
	Total turnover(5N + 10 - 11)	7,32,48,142.20	63,16,487.16	63,16,487.16	0.00	0.00

Pt. V	Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period		
14	Differential tax paid on account of declaration in 10 & 11 above		
Sr.No.	Description	Payable (₹)	Paid (₹)
	1	2	3
A	Integrated Tax	0.00	0.00

B	Central Tax	0.00	0.00
C	State/UT Tax	0.00	0.00
D	Cess	0.00	0.00
E	Interest	0.00	0.00

Pt. VI	Other Information							
15	Particulars of Demands and Refunds							
Sr.No.	Details	Central Tax (₹)	State Tax / UT Tax (₹)	Integrated Tax(₹)	Cess(₹)	Interest(₹)	Penalty (₹)	Late Fee / Others(₹)
	1	2	3	4	5	6	7	8
A	Total Refund claimed	0.00	0.00	0.00	0.00			
B	Total Refund sanctioned	0.00	0.00	0.00	0.00			
C	Total Refund Rejected	0.00	0.00	0.00	0.00			
D	Total Refund Pending	0.00	0.00	0.00	0.00			
E	Total demand of taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F	Total taxes paid in respect of E above	0.00	0.00	0.00	0.00	0.00	0.00	0.00
G	Total demands pending out of E above	0.00	0.00	0.00	0.00	0.00	0.00	0.00

16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis					
Sr.No.	Details	Taxable Value (₹)	Central Tax (₹)	State Tax / UT Tax (₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5	6
A	Supplies received from Composition taxpayers	0.00				
B	Deemed supply under section 143	0.00	0.00	0.00	0.00	0.00
C	Goods sent on approval basis but not returned	0.00	0.00	0.00	0.00	0.00

17. HSN Wise Summary of outward supplies.

18. HSN Wise Summary of inward supplies.

To view the details uploaded for Table 17 & 18, download GSTR 9 in Excel/Json format.

19	Late fee payable and paid		
Sr.No.	Description	Payable(₹)	Paid(₹)
	1	2	3
A	Central tax	0.00	0.00
B	State Tax	0.00	0.00

Date: 25-11-2020

Name of Authorized Signatory

SOHAM MODI

Designation / Status

Designated Partner