

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

PT.I	Basic Details	
1	Financial Year	2019-20
2	GSTIN	36AANFG4817C1ZH
3(a)	Legal Name	VILLA ORCHIDS LLP
3(b)	Trade Name (if any)	VILLA ORCHIDS LLP
3(c)	ARN	AA360320760207I
3(d)	ARN Date	01-04-2021
4	Name of Act. If you are liable to audit under any Act	The Partnership Act,1932
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)		13,30,83,352.00
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	(-)	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	
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	(+/-)	3,96,76,043.00
P	Annual turnover after adjustments as above (A+B+C+D-E+F-G-H-I+J-K-L+M+N+O)		17,27,59,395.00
Q	Turnover as declared in Annual Return (GSTR9)		17,29,29,394.22
R	Un-Reconciled turnover (Q - P)		1,69,999.22

6	Reasons for Un - Reconciled difference in Annual Gross Turnover	
A	Reason number 1	Rs. 170,000/- taxable value on which GST liability has been discharged through DRC-03

7	Reconciliation of Taxable Turnover	
Sr. No	Description	Amount
A	Annual turnover after adjustments (from 5P above)	17,27,59,395.00
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	6,35,31,068.00

C	Zero rated supplies without payment of tax	0.00
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	-
E	Taxable turnover as per adjustments above (A-B-C-D)	10,92,28,327.00
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	10,93,98,326.22
G	Unreconciled taxable turnover (F-E)	1,69,999.22

8	Reasons for Un - Reconciled difference in taxable turnover	
A	Reason number 1	Rs. 170,000/- taxable value on which GST liability has been discharged through DRC-03

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		
B	5% (RC)	0.00	0.00	0.00		
C	12%	0.00	0.00	0.00		
D	12% (RC)	0.00	0.00	0.00		
E	18%	10,92,28,326.22	98,30,549.36	98,30,549.36		
F	18% (RC)	3,08,337.00	27,751.00	27,751.00		
G	28%	0.00	0.00	0.00		
H	28% (RC)	0.00	0.00	0.00		
I	3%					
J	0.25%					
K	0.10%					
L	Interest					

M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above	98,58,300.36	98,58,300.36	0.00	0.00	
Q	Total amount paid as declared in Annual Return (GSTR 9)	98,73,600.36	98,73,600.36	0.00	0.00	
R	Un-reconciled payment of amount	15,300.00	15,300.00	0.00	0.00	

10	Reasons for un-reconciled payment of amount				
A	Reason number 1	Rs. 170,000/- taxable value on which GST liability has been discharged through DRC-03			

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 (please specify)		0.00	0.00	0.00	0.00
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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)	1,52,58,409.74			
B	ITC booked in earlier Financial Years claimed in current Financial Year	0.00			
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	1,52,58,409.74			
E	ITC claimed in Annual Return (GSTR9)	1,51,87,477.00			
F	Un-reconciled ITC	-70,932.74			

13	Reasons for un-reconciled difference in ITC	
A	Reason number 1	ITC of Rs.27,220/- (CGST); Rs. 27,220/- (SGST); and Rs. 2,160/- (IGST) - missed to be availed in returns hence lapsed.
B	Reason number 2	ITC of Rs. 7,167/- (CGST) and Rs. 7,167/- (SGST) - ineligible ITC availed has been reversed through DRC-03

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			
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			
Q1	Any other expense 3			
Q2	Any other expense 4			
Q3	Any other expense 5			
R	Total amount of eligible ITC availed (A to Q)			0.00
S	ITC claimed in Annual Return (GSTR9)			0.00

T	Un-reconciled ITC (S-R)			0.00
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15	Reasons for un - reconciled difference in ITC		
A	Reason number 1		

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%					
B	12%					
C	18%					
D	28%					
E	3%					
F	0.25%					
G	0.10%					
H	Input Tax Credit					

I	Interest					
J	Late Fee					
K	Penalty					
L	Any other amount paid for supplies not included in Annual Return					
M	Erroneous refund to be paid back					
N	Outstanding demands to be settled					
O	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: Hyderabad

Name of the signatory: Bonam Subba Reddy

Membership No : 239110

Date: 31/03/2021

Full address: West Block, 4th Floor, Srida Anushka Pride, Road no. 12, Banjara Hills, 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. Villa Orchids LLP , 5-4-187/3 AND 4, 2nd floor, Soham Mansion, Mahatma Gandhi Road, Secunderabad, Hyderabad, Telangana, 500003, 36AANFG4817C1ZH was conducted by M/s. Ajay Mehta , 5-4-187/3&4, 2nd floor, Soham Mansion, Mahatma Gandhi Road, Secunderabad, Hyderabad, Telangana, 500003 ,bearing membership number 35449 in pursuance of the provisions of the The Institute of Chartered Accountants of India Act, and I annex hereto a copy of their audit report dated 26/12/2020 along with a copy of each of :-

- (a) balance sheet as on 31/03/2020
- (b) the profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020
- (c) the cash flow statement for the period beginning from DD/MM/YYYY to ending on DD/MM/YYYY 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: 31/03/2021

Full address: West Block, 4th Floor, Srida Anushka Pride, Road no. 12, Banjara Hills, 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 - 01-04-2021

Name of the Authorised Signatory
SOHAM MODI

Designation/Status
Designated Partner