

From
Nilgiri Estates
5-4-187, Soham Mansion,
M.G. Road, Ranigunj
Secunderabad, Hyderabad
Telangana, 500003.

Date: 16-06-2020.

Received

16/6/2020

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

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

Sir,

Sub: Reply to Notice dated 27-05-2020 GST Act 2017 – Difference in GST Output liabilities between GSTR 1 and GSTR 3B for the Period 2017-18 & 2018-19.

In connection with the above Notice, the following is submitted for your kind consideration:

1) **F.Y. 17-18 and F.Y. 18-19**

As per the Notice the GST Output liability in GSTR 1 (After Amendment) for F.Y. 17-18 & 18-19 is Rs 1,95,35,832 and output liability in the GSTR 3B Return for FY 17-18 & 18-19 is

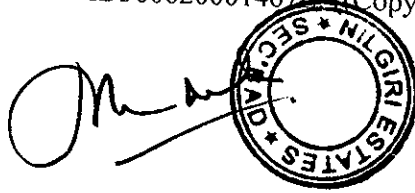
Rs 1,89,46,702/-. Therefore, the difference of Rs 5,89,130/- was Short paid.

a) Summary Details of Output Tax liability filed in GSTR 1(After Amendment) and GSTR 3B for F.Y. 17-18 and F.Y. 18-19 is given below table:

Particular	Taxable Value	CGST	SGST	Total Tax
GSTR 1 (After Amendment)	10,82,31,293	97,67,916	97,67,916	1,95,35,832
GSTR 3B	12,90,59,760	94,73,351	94,73,351	1,89,46,702
Difference		2,94,565	2,94,565	5,89,130

Of the above an amount of Rs. 5,15,480/- was paid GST through DRC-03 on 09-08-2019 acknowledged vide ARN no. AD3608190006125. (Copy Attached as Annexure 1)

The differential balance of Rs 73,650/- is further paid through DRC -03 on 15-06-2020 acknowledged vide ARN no. AD360620001467E. (Copy Attached as Annexure 2)



Extract of Electronic Credit Ledger attached as Annexure 3.

2) Interest on differential Amount of Taxes for F.Y. 17-18 & F.Y. 18-19

It is also noted that we have revised transaction value and therefore resulting in the increase of Output tax liability in GSTR 1 for the Month of July-17, October-17 and March-19 for which we are liable to pay interest for that period. Total Interest is Rs 68,293/-

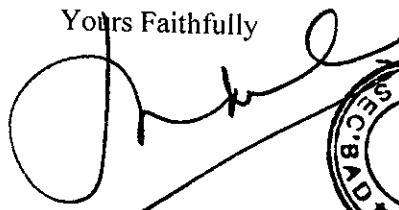
The Differential Amount workings as mentioned in the notice is given below:

Month			Due Date of Payment	Actual Date of payment	No of days of delay	Interest	
	CGST	SGST				CGST	SGST
Jul-17	2,48,398	2,48,398	25-08-2017	28-12-2017	125	15,312	15,312
Oct-17	1,67,878	1,67,878	20-11-2017	28-12-2017	38	3,146	3,146
Mar-19	2,94,563	2,94,563	23-04-2019	09-08-2019	105	15,689	15,689

However, it is to be noted that the GST Council, in its 39th meeting held on 14.03.2020, has recommended that, Interest for delay in payment of GST to be charged on the net cash tax liability w.e.f. 01.07.2017 (Law to be amended retrospectively). (Press release of the same is attached as Annexure 4).

In this context, it is requested to provide a revised computation of interest liability (if any).

Yours Faithfully


For Niligiri Estates





सेंट्रल टैक्स एवम् कस्टम अधीक्षक का कार्यालय

OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX AND CUSTOMS

रामगोपालपेट 2 माल एवम् सेवा कर रेंज सिकंदराबाद माल एवम् सेवा कर मंडल, सिकंदराबाद माल एवम् सेवा कर आयुक्तालय

RAMGOPALPET II RANGE, SECUNDERABAD GST DIVISION & SECUNDERABAD COMMISSIONERATE

पता: "सलीक सीनेट", गेट नं. 2-4-416 & 417, रामगोपालपेट, एम. जी. रोड सिकंदराबाद 500003

ADD: "SALIK SENATE", D. No. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD 500003

Contact No. 040-27718212

email- cgst.rgpetrg2@gov.in

DIN No. 20200556Y00000411C54

Date: - 27.05.2020

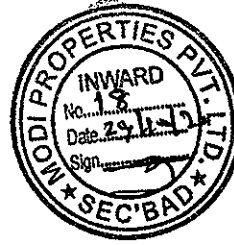
To,

M/s Nilgiri Estates,

5-8-187, 3 & 4, 2nd Floor, Soham Mansion,

M.G.Road, Secunderabad-500003.

Gentlemen,



Subject:- Difference between output liabilities between GSTR 3B and GSTR 1 for the period 2017-18 & 2018-19 – reg.

With reference to the above subject, after perusal of your reply dated 02.01.2020 submitted to this office on 18.02.2020, it came to notice that you have amended the transaction value in GSTR 1 of some past months in F.Y. 2017-18 & 2018-19. After amendments in GSTR 1, the summary of output tax liabilities as per GSTR 1 and tax discharged in GSTR 3B for the said period are mentioned hereunder: -

Particulars	Taxable value	CGST	SGST	Total Tax
GSTR 1 (after Amendments)	10,82,31,293	97,67,916	97,67,916	1,95,35,832
GSTR 3B	12,90,59,760	94,73,351	94,73,351	1,89,46,702
Difference	-2,08,28,467	2,94,565	2,94,565	5,89,130

From the above table, it appears that after amendment GSTR 1, total tax liability works out to Rs. 1,95,35,832/- in GSTR 1 whereas you have paid the total tax of Rs. 1,89,46,702/- in GSTR 3B for the said period and paid an amount of Rs. 5,15,480/- towards GST through DRC 03 on 09.08.2019. Hence, you are liable to pay an amount of Rs. 73,650/- along with interest as applicable towards short payment of GST.

It also came to notice that you have also revised transaction value and output tax liability in GSTR 1 of some past months in F.Y 2017-18 and 2018-19 for which you are liable to pay interest for that period. Total interest works out to Rs.68,293/-. The details of payable interest are mentioned hereunder: -

Month	Differential amount of taxes		due date of payment	Actual date of payment	No. of days of delay	Interest	
	CGST	SGST				CGST	SGST
Jul-17	248398	248398	25-08-2017	28-12-2017	125	15312	15312
Oct-17	167878	167878	20-11-2017	28-12-2017	38	3146	3146
Mar-19	294563	294563	23-04-2019	09-08-2019	108	15689	15689

Total 34147 34147

In this regard, you are requested to pay the said amount and also submit 26AS & 26Q covering the period from 2017-18 & 2018-19 immediately.

Yours faithfully,

(S GNANESHWAR) 27/5/2020

Superintendent

Ramgopalpet II Range

केन्द्रीय कार (सी एन सी)

Central tax (GST)

रामगोपालपेट-II जो एन टी रेंज
Ramgopalpet-II GST Range

Copy to:

Shri Soham Satish Modi (Managing Director)

Plot No. 280, Road No. 25, Jubilee Hills,



सेंट्रल टैक्स एवम् कस्टम अधीक्षक का कार्यालय

OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX AND CUSTOMS

रामगोपालपेट 2 माल एवम् सेवाकर रेंज सिक्ंदराबाद माल एवम् सेवाकर मंडल, सिक्ंदराबाद माल एवम् सेवाकर आयुक्तालय

RAMGOPALPET II RANGE, SECUNDERABAD GST DIVISION & SECUNDERABAD COMMISSIONERATE

पता: "सलीकसीनेट", गेट नं. 2-4-416 & 417, रामगोपालपेट, एम. जी. रोड सिक्ंदराबाद 500003

ADD: "SALIK SENATE", D. No. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD 500003

Contact No. 040-27718212

email- cgst.rgpctr2.gov.in

DIN No. 20200556YO00004I1C54

Date: 23.07.2020

To,

M/s Nilgiri Estates,

5-8-187/3&4, 2nd Floor, Soham Mansion,

M.G.Road, Secunderabad-500003.

Gentleman,

Subject: (i) Excess ITC - Certain clarification called for-reg.

(ii) Certain clarification called for-reg.

With reference to the above subjects mentioned at s.no. (i), you were directed to submit the debit particulars of respective vendors in bank statement in r/o the ITC of Rs. 6,19,025/- in F.Y. 2017-18 and Rs. 9,52,483/- in the F.Y. 2018-19 to decide whether the payment of taxable value and tax is paid before 180 days in terms of proviso to section 16(2(d)) of CGST Act, 2017 and the details of invoices like Invoice no, date and also directed to reverse the differential amount of ITC of Rs. 4,00,605/- availed in F.Y. 2018-19 along with the interest as applicable vide this office letter no. O.C. No. 1444/2020 dated 07.02.2020 (a copy enclosed for ready reference). The said letter was also sent to mail ids i.e. preethigilluka@gmail.com on 07.02.2020. Despite of passing more than five months, you have not submitted any compliance. Hence, the issue is still pending at your side.

With reference to the above subject mentioned at s.no. (ii), you were directed to submit the compliance about nature of income along with documentary evidence regarding the income of Rs. 14,48,00,000/- reflected under the SFT in 26AS for the F.Y. 2017-18 vide this office letter (a copy enclosed) DIN No. 20200556YO00004I1C54, dated 24.06.2020 sent vide mail dt. 24.06.2020 to mail ids preethigilluka@gmail.com, gst@modiproperties.com and rk@greensgroup.com. In this regard, the reply submitted by you vide mail dtd. 20.07.2020 is not sustainable in absence of registered documentary evidence.

In view of the above facts, you are once again directed to submit the compliance along with documentary evidence by 31.07.2020. Failing to furnish information to CGST/SGST officers or furnishing false information will invite penalties under CGST Act, 2017.

The DIN No. mentioned above will not be get closed till 100% compliance in r/o the above issues is provided by you.

Yours faithfully,


(S GNANESWAR)

Superintendent

Ramgopalpet II Range

Encl: Aa.

Copy to:

1. SHRI. SOHAM SATISH MODI, PLOT NO.280, ROAD NO.25, JUBILEE HILLS, HYDERABAD-500034. (Mobile no.995-955-6450)
 2. SHRI. GAURANG MODY, Flat No. 105, SAPHIRE APARTMENT, TS CHIKOTI GARDEN, BEGUMPET SECUNDERABAD, HYDERABAD-500013. (Mobile no.879-051-1115)
 3. SHRI. RAJESH KUMAR JAYANTILAL KADAKIA, 5-2-223 GOKUL TOWER, 3 RD FLOOR, DISTELLERY ROAD SECUNDERABAD-500003. (Mobile no. 9553919781)
 4. SHRI SHARAD KUMAR JAYANTILAL KADAKIA, 5-2-223, 3 RD FLOOR, GOKUL TOWER, DISTELLERY ROAD SECUNDERABAD-500003. (Mobile no.950-228-8200)
 5. SHRI. NIRAV MODI, I-8-165, PG ROAD, SECUNDERABAD-500003. (Mobile no.984-881-2000)
- jayaprakash@modiproperties.com,
sharad@greensgroup.com,
nirav@gmail.com,
gst@modiproperties.com
gourang@gmail.com
rk@greensgroup.com