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* Consignment Number

RN068261548IN

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Booked At	Booked On	Destination Pincode	Tariff	Article Type	Delivery Location	Delivery Confirmed On
Secunderabad H.O	29/05/2021 09:32:13	500081	40.00	Registered Letter	Cyberabad S.O	01/06/2021 14:31:16

Event Details For : RN068261548IN

Current Status : Item Delivery Confirmed

Date	Time	Office	Event
01/06/2021	14:31:16	Cyberabad S.O	Item Delivery Confirmed
01/06/2021	10:02:53	Cyberabad S.O	Out for Delivery
31/05/2021	08:18:33	Cyberabad S.O	Item Received
30/05/2021	09:16:31	Hyderabad TMO	Item Dispatched
30/05/2021	07:26:10	Hyderabad TMO	Item Received
30/05/2021	03:32:50	Hyderabad CRC L1R	Item Dispatched
29/05/2021	23:16:13	Hyderabad CRC L1R	Item Bagged
29/05/2021	18:44:43	Hyderabad CRC L1R	Item Received
29/05/2021	13:20:46	Secunderabad H.O	Item Dispatched
29/05/2021	12:49:56	Secunderabad H.O	Item Bagged
29/05/2021	09:32:13	Secunderabad H.O	Item Booked

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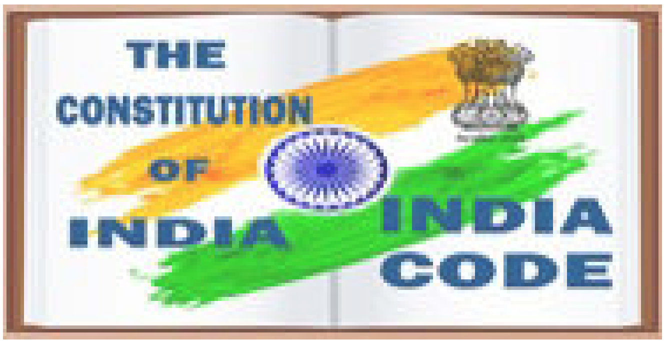

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RL SECUNDERABAD H.O <500003>

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PIN:500081, Cyberabad S.O

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O/c

Villa Orchids LLP

5-4-187/3&4, II floor, MG Road,
Secunderabad – 500 003.
Phone: +91-40-66335551

Date: 27.05.2021

To
The Assistant Commissioner of Central Tax (In – Situ),
Group-12, Circle-I,
Hyderabad Audit-II Commissionerate,
Door No. 1-98/B/20,21,
Sanvi Yamuna Pride, Krithika Layout,
Madhapur, Hitech City,
Hyderabad – 500081

Dear Sir,

Sub: Reply to Audit observations
Ref: Letter from your office vide C. No. V/01/GST/81/2020-Gr.12/Cir-I dated 27.03.2021

With reference to above, we would like to bring your notice that we are registered with the GST Department vide GST No. 36AANFG4817C1ZH. During the GST Audit for the period 2017-18 (July to March) and 2018-19, some objections were noted by the audit party and the same was communicated through Letter V/01/GST/81/2020-Gr.12/Cir-I dated 27.03.2021. We herewith make Para-wise submission for the objections as under:

Para I: Non-payment of GST under RCM on Brokerage/Commission paid to an un-registered person:

In this regard, we submits that the reverse charge liability under section 9(4) of CGST Act, 2017 was exempted vide Notification No. 8/2017 – Central Tax (Rate) dated 28.06.2017 with a condition that the payments to unregistered persons shall not exceed Rs.5,000/- in a day. However, the Notification No. 38/2017 – Central Tax (Rate) dated 13.10.2017 was issued removing the condition of Rs.5,000/- per day with retrospective effect in absence of any savings clause therein and the objective of the amendment. Hence, there is no liability to be paid as raised in the audit memo. However, the amount being nominal, we wish to remit along with interest and request you to drop further proceedings in this regard. The payment was made through DRC-03 ARN no. DI3612200171423 dated 31-12-2020 (copy enclosed as **Annexure-I**).

Para 2: Interest of Rs. 827/- on delayed filing of GSTR-3B Returns for the months of July- 2017, August- 2017 and October 2017:

With respect to the above, the audit party has observed that we have not discharged the interest liability of Rs. 827/- for lately filed of GSTR-3B returns.

In this regard, we would like to submit that we have paid an amount of Rs. of Rs. 827/- towards interest vide CPIN 21053600068521 dated 27.05.2021 (Copy of DRC-03 are enclosed as **Annexure-II**).

Villa Orchids LLP

5-4-187/3&4, II floor, MG Road,
Secunderabad – 500 003.
Phone: +91-40-66335551

Para 3: Non-Payment of GST on advances received in FY. 2017-18 and 2018-19:

In this regard, we wish to submit that the project undertaken by us got completed & all units were sold by now and received the completion certificate also. The customers also have paid all the amounts towards the sale of Villas. We have remitted the applicable GST also (including the advances received in FY 2017-18, 2018-19, 2019-20 & 2020-21) as shown below:

Sl. No	Particulars	July 2017 to March 2021
1	Total receipts	70,67,62,816
2	Less: Land (exempt sales)	32,04,85,000
3	Less: Non-taxable receipts (Stamp duty, registration charges, GST etc.,)	7,09,77,246
4	Net taxable value	31,53,00,570
5	Declared in GST returns	31,07,73,154
6	Difference to be declared	45,27,417
7	GST payable on the above (6)	8,14,935

The Year wise reconciliation is enclosed as **Annexure-III**. Further, it is submitted the major portion of the liability was paid through ITC in which case there is no interest liability on the belated remittance of the GST, if any to that extent.

In view of the above, we request you to raise further proceedings.

We shall be glad to provide any further information of explanation in this regard.

Kindly acknowledge the receipt of the same

Thanking You,

Yours Truly,
For M/s. Villa Orchids.

Authorized Signatory

Encl:

Annexure - I ARN No. DI3612200171423 dated 31-12-2020 towards ***RCM on Brokerage / Commission paid to an un-registered person.***

Annexure - II CPIN 21053600068521 dated 27-05-2021 towards ***Interest of Rs. 827/- on delayed filing of GSTR-3B***

Annexure - III Year wise and Villa wise Statement for entire project

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 Retunn 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 .

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

lated Statement of GST							
ompany: VILLA ORCHIDS LLST							
ul'17 to March 21							
By: M JAYAPRAKASH							
Description	**As per Calculation based on Database**	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**Total As per GST Portal**	**Difference**
Total Receipts	70,67,62,816	15,16,52,281	7,12,29,817	17,29,29,394	22,67,05,819	**62,25,17,311**	8,42,45,505
Towards Sale Deed value (Excempt Sales)	32,04,85,000	14,42,10,500	12,57,882	6,35,31,068	10,27,64,862	**31,17,64,312**	87,20,688
Total Other Non Taxable Values	7,09,77,246	-	-	-		-	7,09,77,246
Towards Agreement of Construction	31,35,06,377	74,41,781	6,99,71,935	10,93,98,326	12,39,40,957	**31,07,52,999**	27,53,379
Totwards Other Taxable Value (Extra Spects)	17,94,193	-	20,155	-	-	**20,155**	17,74,038
Total Taxable Value	**31,53,00,570**	**74,41,781**	**6,99,92,090**	**10,93,98,326**	**12,39,40,957**	**31,07,73,154**	45,27,417

Consolidated Statement of GST - Villawise
Firm / Company: VILLA ORCHIDS LLST
Period: Upto March 2021
Preapred By: M JAYAPRAKASH

Block No	Flat No	Sum of Receipt Amount	Sum of Net Sale Consideration	Sum of Towards Sale Deed	Sum of Towards Agreement of Construction	Sum of Towards Other Taxable Receipts	Sum of Towards GST and Registration Charges	Sum of Towards Other Non-Taxable Receipts	Sum of Taxable Amount	Sum of Estimate of tax liability
I	8	55,32,225	49,87,225	25,75,000	24,12,225	-	5,37,200	7,800	24,12,225	4,34,201
	9	71,38,974	64,15,000	32,07,500	32,07,500	19,000	6,95,770	9,204	32,26,500	5,80,770
	10	60,64,550	54,05,474	28,75,000	25,30,474	-	5,70,485	88,591	25,30,474	4,55,485
	11	75,07,564	64,15,000	32,07,500	32,07,500	2,70,600	8,05,692	16,272	34,78,100	6,26,058
	12	64,12,000	64,12,000	32,06,000	32,06,000	-	-	-	32,06,000	5,77,080
	13	72,93,347	64,15,000	32,07,500	32,07,500	56,932	8,12,211	9,204	32,64,432	5,87,598
	14	71,02,300	63,56,178	32,50,000	31,06,178	-	6,62,112	84,010	31,06,178	5,59,112
	15	70,83,448	62,06,726	32,25,000	29,81,726	-	7,62,535	1,14,187	29,81,726	5,36,711
	16	71,08,504	64,10,847	32,25,000	31,85,847	-	6,88,453	9,204	31,85,847	5,73,452
	33	60,47,456	54,60,383	28,00,000	26,60,383	-	5,77,869	9,204	26,60,383	4,78,869
	34	72,32,214	65,00,000	32,50,000	32,50,000	19,000	7,03,420	9,794	32,69,000	5,88,420
	35	72,34,364	64,00,000	32,00,000	32,00,000	19,800	8,03,564	11,000	32,19,800	5,79,564
	36	55,83,354	50,15,000	25,07,500	25,07,500	7,458	5,51,692	9,204	25,14,958	4,52,692
	37	69,87,296	62,00,000	31,00,000	31,00,000	13,200	7,74,096	-	31,13,200	5,60,376
	42	72,50,948	64,15,000	32,07,500	32,07,500	21,000	8,05,744	9,204	32,28,500	5,81,130
	43	60,39,844	54,15,000	27,07,500	27,07,500	21,432	5,94,208	9,204	27,28,932	4,91,208
	44	70,48,681	62,49,165	32,07,500	30,41,665	-	7,87,104	12,412	30,41,665	5,47,500
	48	67,22,000	64,15,000	32,07,500	32,07,500	-	3,07,000	-	32,07,500	5,77,350
	55	61,32,028	55,15,254	28,00,000	27,15,254	16,800	5,90,770	9,204	27,32,054	4,91,770
	56	72,27,815	63,32,797	32,07,500	31,25,297	40,800	6,84,807	1,69,411	31,66,097	5,69,897
	63	72,06,620	64,87,429	33,04,500	31,82,929	-	7,09,987	9,204	31,82,929	5,72,927
	64	74,44,329	64,77,475	33,04,500	31,72,975	-	8,02,559	1,64,295	31,72,975	5,71,136
	65	72,23,558	65,01,783	33,04,500	31,97,283	-	7,12,571	9,204	31,97,283	5,75,511
	69	74,27,511	65,92,955	33,04,500	32,88,455	-	8,23,451	11,105	32,88,455	5,91,922
	75	71,25,079	64,15,000	32,07,500	32,07,500	16,970	6,83,315	9,794	32,24,470	5,80,405
	76	55,87,515	50,00,000	25,00,000	25,00,000	19,800	5,56,564	11,151	25,19,800	4,53,564
	78	55,23,000	47,64,799	28,75,000	18,89,799	-	4,93,729	2,64,472	18,89,799	3,40,164
	82	58,44,400	51,80,657	28,75,000	23,05,657	-	6,44,478	19,265	23,05,657	4,15,018
	83	71,24,383	64,00,000	32,00,000	32,00,000	34,050	6,81,129	9,204	32,34,050	5,82,129
	84	60,43,108	54,00,000	27,00,000	27,00,000	42,634	5,92,674	7,800	27,42,634	4,93,674
	85	61,21,913	54,30,922	27,57,500	26,73,422	-	6,80,316	10,675	26,73,422	4,81,216
	90	74,18,679	64,50,000	32,25,000	32,25,000	1,50,000	8,09,549	9,130	33,75,000	6,07,500
	91	71,54,056	63,32,797	32,07,500	31,25,297	19,617	7,90,634	11,008	31,44,914	5,66,085

Block No	Flat No	Sum of Receipt Amount	Sum of Net Sale Consideration	Sum of Towards Sale Deed	Sum of Towards Agreement of Construction	Sum of Towards Other Taxable Receipts	Sum of Towards GST and Registration Charges	Sum of Towards Other Non-Taxable Receipts	Sum of Taxable Amount	Sum of Estimate of tax liability
	96	65,90,000	58,50,000	29,25,000	29,25,000	11,200	7,28,800	-	29,36,200	5,28,516
	97	62,79,760	56,50,000	28,25,000	28,25,000	9,200	6,11,356	9,204	28,34,200	5,10,156
	100	69,45,103	63,22,000	31,61,000	31,61,000	10,800	6,12,303	-	31,71,800	5,70,924
	101	52,79,276	46,67,000	23,33,500	23,33,500	14,600	5,86,138	11,538	23,48,100	4,22,658
	102	54,52,314	49,21,958	25,00,000	24,21,958	-	5,21,152	9,204	24,21,958	4,35,952
	103	57,50,000	57,50,000	28,75,000	28,75,000	-	-	-	28,75,000	5,17,500
	104	72,32,613	65,24,325	33,50,000	31,74,325	-	6,94,686	13,602	31,74,325	5,71,379
	107	68,01,886	61,40,000	30,70,000	30,70,000	11,200	6,39,816	10,870	30,81,200	5,54,616
	108	57,68,720	51,90,000	25,95,000	25,95,000	11,200	5,58,316	9,204	26,06,200	4,69,116
	112	74,30,300	66,52,644	33,50,000	33,02,644	-	7,14,076	63,580	33,02,644	5,94,476
	113	65,43,030	58,05,268	29,20,000	28,85,268	-	7,26,652	11,110	28,85,268	5,19,348
	114	67,11,844	60,73,703	30,70,000	30,03,703	-	6,25,867	12,274	30,03,703	5,40,667
	115	60,76,640	60,73,703	30,70,000	30,03,703	-	2,937	-	30,03,703	5,40,667
	116	52,79,276	46,67,000	23,33,500	23,33,500	14,600	5,86,138	11,538	23,48,100	4,22,658
	117	64,02,988	57,76,000	28,88,000	28,88,000	10,800	6,06,984	9,204	28,98,800	5,21,784
	119	63,36,051	57,16,704	29,38,000	27,78,704	-	6,11,547	7,800	27,78,704	5,00,167
	120	54,26,384	48,00,000	24,00,000	24,00,000	11,200	6,05,090	10,094	24,11,200	4,34,016
	121	63,89,495	57,59,576	28,80,000	28,79,575	-	6,06,025	23,895	28,79,575	5,18,324
	122	60,87,204	58,00,000	29,00,000	29,00,000	-	2,87,204	-	29,00,000	5,22,000
	123	65,50,795	58,00,000	29,00,000	29,00,000	11,200	7,30,091	9,504	29,11,200	5,24,016
	124	65,47,494	58,00,000	29,00,000	29,00,000	11,200	7,27,090	9,204	29,11,200	5,24,016
	125	65,23,328	57,76,000	28,88,000	28,88,000	11,200	7,24,036	12,092	28,99,200	5,21,856
	127	65,46,842	58,00,000	29,00,000	29,00,000	19,800	7,17,838	9,204	29,19,800	5,25,564
	128	53,24,317	47,15,000	23,57,500	23,57,500	13,200	5,68,176	27,941	23,70,700	4,26,726
	129	67,97,600	60,59,386	30,70,000	29,89,386	-	6,29,289	1,08,925	29,89,386	5,38,089
	130	66,12,000	61,40,000	30,70,000	30,70,000	-	4,72,000	-	30,70,000	5,52,600
	131	48,40,000	48,40,000	24,20,000	24,20,000	-	-	-	24,20,000	4,35,600
	132	48,40,000	48,40,000	24,20,000	24,20,000	-	-	-	24,20,000	4,35,600
	135	64,37,870	57,00,000	28,50,000	28,50,000	11,200	7,14,616	12,054	28,61,200	5,15,016
	136	63,02,955	56,01,049	28,75,000	27,26,049	-	6,92,063	9,843	27,26,049	4,90,689
	137	50,07,988	44,98,881	22,88,000	22,10,881	10,800	4,89,103	9,204	22,21,681	3,99,903
	182	53,90,730	47,92,575	24,00,000	23,92,575	2,38,300	3,48,763	11,092	26,30,875	4,73,558
	184	53,85,028	48,50,000	24,25,000	24,25,000	11,800	5,14,024	9,204	24,36,800	4,38,624
	186	70,88,000	63,22,668	32,00,000	31,22,668	-	6,65,080	1,00,252	31,22,668	5,62,080
	187	54,25,000	48,58,000	24,29,000	24,29,000	11,850	5,14,753	40,397	24,40,850	4,39,353
	188	54,04,615	48,79,002	24,68,000	24,11,002	-	5,12,513	13,100	24,11,002	4,33,980
	189	54,35,183	49,00,000	24,50,000	24,50,000	11,850	5,14,533	8,800	24,61,850	4,43,133

Block No	Flat No	Sum of Receipt Amount	Sum of Net Sale Consideration	Sum of Towards Sale Deed	Sum of Towards Agreement of Construction	Sum of Towards Other Taxable Receipts	Sum of Towards GST and Registration Charges	Sum of Towards Other Non-Taxable Receipts	Sum of Taxable Amount	Sum of Estimate of tax liability
	190	54,27,500	48,66,419	24,50,000	24,16,419	11,850	5,14,489	34,742	24,28,269	4,37,088
	191	54,08,200	47,68,805	24,29,000	23,39,805	16,700	4,96,565	1,26,130	23,56,505	4,24,171
	194	43,03,542	37,97,747	19,00,000	18,97,747	85,000	4,12,995	7,800	19,82,747	3,56,894
	196	53,92,204	48,00,000	24,00,000	24,00,000	11,800	5,80,404	-	24,11,800	4,34,124
	200	63,84,881	56,50,000	28,25,000	28,25,000	14,488	7,08,858	11,535	28,39,488	5,11,108
	201	64,14,809	57,93,538	29,33,500	28,60,038	-	6,12,067	9,204	28,60,038	5,14,807
	202	64,14,809	57,93,538	29,33,500	28,60,038	-	6,12,067	9,204	28,60,038	5,14,807
	203	60,95,250	54,72,404	27,50,000	27,22,404	-	5,81,233	41,613	27,22,404	4,90,033
	204	67,52,526	60,44,702	30,70,000	29,74,702	13,200	6,36,474	58,150	29,87,902	5,37,822
	208	63,07,795	56,50,000	28,25,000	28,25,000	32,613	6,17,382	7,800	28,57,613	5,14,370
	209	47,17,120	41,26,415	22,30,000	18,96,415	-	4,95,039	95,666	18,96,415	3,41,355
	210	47,33,694	41,80,169	21,00,000	20,80,169	11,200	5,33,121	9,204	20,91,369	3,76,446
	211	65,50,394	58,00,000	29,00,000	29,00,000	11,200	7,27,090	12,104	29,11,200	5,24,016
	212	64,20,889	56,85,000	28,42,500	28,42,500	11,200	7,12,666	12,023	28,53,700	5,13,666
	213	62,85,374	56,50,000	28,25,000	28,25,000	28,706	5,98,868	7,800	28,53,706	5,13,667
	217	63,82,446	56,50,000	28,25,000	28,25,000	14,400	7,08,842	9,204	28,39,400	5,11,092
	218	64,67,024	56,84,707	28,75,000	28,09,707	-	7,16,928	65,389	28,09,707	5,05,747
	219	64,26,434	58,10,220	29,33,500	28,76,720	10,800	6,05,414	-	28,87,520	5,19,754
	220	63,96,021	57,50,000	28,75,000	28,75,000	26,713	6,11,508	7,800	29,01,713	5,22,308
	221	63,65,454	56,50,000	28,25,000	28,25,000	10,800	7,04,654	-	28,35,800	5,10,444
	224	55,18,723	48,68,644	24,92,500	23,76,144	-	5,29,286	1,20,793	23,76,144	4,27,706
	225	62,64,250	56,25,407	28,25,000	28,00,407	-	5,93,273	45,570	28,00,407	5,04,073
	226	64,33,645	55,73,119	28,42,500	27,30,619	-	5,97,091	2,63,435	27,30,619	4,91,511
	228	45,78,935	41,07,627	21,30,000	19,77,627	18,155	4,44,441	8,712	19,95,782	3,59,241
	239	71,44,852	64,15,000	32,07,500	32,07,500	24,400	6,96,742	8,710	32,31,900	5,81,742
	240	68,86,593	61,96,351	32,07,500	29,88,851	97,000	5,93,242	-	30,85,851	5,55,453
	241	71,58,627	64,00,000	32,00,000	32,00,000	9,175	6,92,652	56,800	32,09,175	5,77,652
	242	72,19,413	64,00,000	32,00,000	32,00,000	7,130	8,01,283	11,000	32,07,130	5,77,283
	243	72,22,698	65,00,000	32,50,000	32,50,000	8,600	7,01,548	12,550	32,58,600	5,86,548
	252	57,40,373	44,50,000	25,00,000	19,50,000	-	5,20,874	7,69,499	19,50,000	3,51,000
	254	70,58,000	63,75,848	32,50,000	31,25,848	-	6,61,656	20,496	31,25,848	5,62,653
	256	53,97,100	48,44,700	24,70,000	23,74,700	-	5,24,900	27,500	23,74,700	4,27,446
	257	69,16,704	61,40,000	30,70,000	30,70,000	12,000	7,64,704	-	30,82,000	5,54,760
	258	77,75,204	69,00,000	34,50,000	34,50,000	12,000	8,63,204	-	34,62,000	6,23,160
	282	55,24,000	49,00,000	24,50,000	24,50,000	-	6,15,574	8,426	24,50,000	4,41,000
	283	64,77,732	57,51,193	29,20,000	28,31,193	-	7,14,115	12,424	28,31,193	5,09,615
	284	56,42,154	50,93,517	25,70,000	25,23,517	-	5,39,433	9,204	25,23,517	4,54,233

Block No	Flat No	Sum of Receipt Amount	Sum of Net Sale Consideration	Sum of Towards Sale Deed	Sum of Towards Agreement of Construction	Sum of Towards Other Taxable Receipts	Sum of Towards GST and Registration Charges	Sum of Towards Other Non-Taxable Receipts	Sum of Taxable Amount	Sum of Estimate of tax liability
	285	65,38,148	59,00,000	29,50,000	29,50,000	10,800	6,18,144	9,204	29,60,800	5,32,944
	286	48,55,000	48,55,000	24,27,500	24,27,500	-	-	-	24,27,500	4,36,950
	287	66,15,447	58,67,000	29,33,500	29,33,500	12,000	7,36,447	-	29,45,500	5,30,190
	294	66,39,832	58,67,000	29,33,500	29,33,500	11,200	7,09,148	52,484	29,44,700	5,30,046
	295	62,73,329	56,50,000	28,25,000	28,25,000	4,770	6,10,559	8,000	28,29,770	5,09,359
I Total		70,67,62,816	63,39,91,378	32,04,85,000	31,35,06,377	17,94,193	6,72,69,722	37,07,524	31,53,00,570	5,67,54,103
Grand Total		70,67,62,816	63,39,91,378	32,04,85,000	31,35,06,377	17,94,193	6,72,69,722	37,07,524	31,53,00,570	5,67,54,103

Form GST PMT –06 Payment Challan
(See Rule 87(2))
Challan for deposit of goods and services tax

CPIN: 21053600068521 | Challan Generated on : 27/05/2021 12:04:17 | Expiry Date : 11/06/2021

Details of Taxpayer

GSTIN: 36AANFG4817C1ZH
Name(Legal): VILLA ORCHIDS LLP
E-mail Id: gXX@XXXXXXXXXXXXXXXXom
Address : XXXXXXXXXX Telangana,500003
Mobile No.: 9XXXXX3761

Reason For Challan

Reason: Any other payment

Details of Deposit (All Amount in Rs.)

Government	Major Head	Minor Head					
		Tax	Interest	Penalty	Fee	Others	Total
Government Of India	CGST(0005)	-	414	-	-	-	414
	IGST(0008)	-	-	-	-	-	-
	CESS(0009)	-	-	-	-	-	-
	Sub-Total	0	414	0	0	0	414
Telangana	SGST(0006)	-	414	-	-	-	414
Total Amount							828
Total Amount (in words)							Rupees Eight hundred Twenty-Eight Only

Mode of Payment

☐ E-Payment ☐ Over the Counter(OTC) ☑ NEFT / RTGS

NEFT/RTGS

Remitting Bank	YES BANK
Beneficiary Name	GST
Beneficiary Account Number (CPIN)	21053600068521
Name of beneficiary bank	Reserve Bank of India
Beneficiary Bank's Indian Financial System Code (IFSC)	RBIS0GSTPMT
Amount	828

Note: Charges to be separately paid by the person making payment.

Particulars of depositor

Name	
Designation/Status(Manager,partner etc)	
Signature	
Date	

Paid Challan Information

GSTIN	
Taxpayer Name	
Name of the Bank	
Amount	
Bank Reference No.(BRN)/UTR	
CIN	
Payment Date	
Bank Ack No. (For Cheque / DD deposited at Bank's counter)	

GOODS AND SERVICES TAX

Mandate Form for making GST Payment through NEFT/ RTGS Mode

(See Rule ---)

(Valid Till Date : 11/06/2021)

I hereby authorize YES BANK to remit an Amount of Rs 828 (Rupees in words)Rupees Eight hundred Twenty-Eight Only through [ ] NEFT [ ] RTGS as per details given below :
[ ] Cheque [ ] Debit my/our Account

DETAILS OF APPLICANT(REMITTER)

Name of the Remitter	VILLA ORCHIDS LLP
Account Number	
Cheque Number	
Cheque Date	
Address	XXXXXXXXXX Telangana,500003
Contact No.	9XXXXX3761

DETAILS OF BENEFICIARY

Beneficiary Name	GST
Beneficiary Account No.(CPIN)	21053600068521
Beneficiary Bank Name	Reserve Bank of India
Beneficiary IFSC Code(11-digit)	RBIS0GSTPMT
Amount	828

(..)

Signature

Date:

FOR BANK's USAGE

Date and time of receipt of NEFT/RTGS request	
Transaction Amount	
NEFT/RTGS Charges	
Total Debit to Customer	
NEFT /RTGS initiation date & time	
NEFT/RTGS unique transaction number (UTR No.)	

Instruction for Banks/Customer :

1. No change is allowed in the NEFT/RTGS details by the customer or the originating bank. The transaction is liable to be rejected in case of any change in the NEFT/RTGS details
2. This NEFT/RTGS transaction should reach the destination bank before expiry of challan period. In case of any delay, the NEFT / RTGS transaction would be returned to the originating account. It would be the responsibility of the customer and the originating bank to ensure that the NEFT /RTGS remittance reaches the beneficiary account well before the expiry period and neither the GST Authorities nor Reserve Bank of India would be responsible for any delay.

केंद्रीयकर: लेखापरीक्षा-II आयुक्तकाकार्यालय

OFFICE OF THE COMMISSIONER OF CENTRAL TAX
AUDIT – II COMMISSIONERATE
DOOR NO.1-98/B/20, 21 :: SANVI YAMUNA PRIDE :: KRITHIKA LAYOUT
MADHAPUR :: HITECH CITY :: HYDERABAD :: हैदराबाद – 500081

C.No. V/01/GST/78/2020-Gr.12/Cir-I Date:08.04.2021
DIN-20210156YS000000ACAA

To
M/s. VILLA ORCHIDS LLP
2ND Floor,5-4-187/3 and 4,
Soham Mansion, M.G.Road,
Secunderabad, Hyderabad
Telangana-500003.
GSTIN: 36AANFG4817C1ZH

Gentlemen,

Sub:-GST –Audit conducted on the accounts M/s. VILLA ORCHIDS LLP Secunderabad, Telangana-500003-Certain discrepancies –Reg.

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With reference to the above subject, it is to inform that the records of your unit were audited on27.02.2021, 01.03.2021, 02.03.2021and 03.03.21 and this office letter dated 27.03.2021.

In continuation to this office Letter dated 27.03.2021 (pl refer 3rd point), it is further to inform you that the tax liability is arrived on the Non-payment of GST on Advances received in FY.2017-18 and 2018-19:

Non-payment of GST on Advances received in FY.2017-18 and 2018-19:

As per Section 13 of CGST Act,2017, reproduced below:

'' *Section13.Time of supply of services.*

1) The liability to pay tax on services shall arise at the time of supply, as determined in accordance with the provisions of this section.

2) The time of supply of services shall be the earliest of the following dates, namely:-

1.the date of issue of invoice by the supplier, if the invoice issued within the period prescribed under sub-section (2) of section 31 or the date of receipt of payment, whichever is earlier; or

2.the date of provision of service, if the invoice is not issued within the period prescribed under sub-section (2) of section 31 or the date of receipt of payment, whichever is earlier; ''

The details are as under.

	FY.2017-18	FY.2018-19	TOTAL (Rs)
SALES AS PER P&L	198345402	204489452	402834854
TURNOVER AS PER GSTR 9C	206465103	206601387	413066490
AMOUNTS RECEIVED THROUGH CHEQUES.	116714926	298469294	**415184220**

	FY.2017-18	FY.2018-19	TOTAL (Rs)
NON-GST /EXEMPTED SUPPLY(Sale of Land)	144185500	2257500	146443000
TAXABLE SUPPLY (INCLUDING TAX)i.e. Construction Service	8781302	82261636	91042938
		TOTAL	**237485938**

During the period 2017-18 and 2018-19 it is observed that the taxpayer has received an amount of Rs.41,51,84,220/- through cheques .Out of this amount, the taxpayer has paid tax on the taxable value of Rs.7,71,55,032/- at the rate of 18%.The taxpayer has claimed Rs.14,64,43,000/-towards exempted Sales (Sale of Land).Thus the taxpayer has not paid Tax on the differential Turnover of Rs.17,76,98,282/- which works out to Rs.1,59,92,845/-(CGST @9%) and SGST Rs.1,59,92,845/- @9%.

The details are as under:

(Rupees

Total receipts during FY 2017-18 and 2018-19	41,51,84,220
Invoice raised during FY 2017-18 and 2018-19 against Sale of land.	14,64,43,000
Tax already paid during 2017-18 and 2018-19 (including tax) taxable value Rs.7,71,55,032/-)	91042938
Differential amount for Construction service	17,76,98,282

In view of the above, it appears that you are liable to pay tax amount i.e., CGST Rs.1,59,92,845/- @9% and SGST Rs.1,59,92,845/- @9% on taxable value of Rs.17,76,98,282/- along with applicable interest and penalty and compliance may be furnished to the audit.

Yours Sincerely,

08/4/21

(K.Santhi Sekhar)

AC (In situ) GROUP-12

CIRCLE –I: AUDIT –II COMM'TE

केंद्रीयकर: लेखापरीक्षा-II आयुक्तकाकार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL TAX
AUDIT – II COMMISSIONERATE
DOOR NO.1-98/B/20, 21 :: SANVI YAMUNA PRIDE :: KRITHIKA LAYOUT
MADHAPUR :: HITECH CITY :: HYDERABAD :: हैदराबाद – 500081

C.No. V/01/GST/81/2020-Gr.12/Cir-I Date:27.03.2021
DIN-20210156YS000000ACAA

To
M/s. VILLA ORCHIDS LLP
2ND Floor,5-4-187/3 and 4,
Soham Mansion, M.G.Road,
Secunderabad, Hyderabad
Telangana-500003.
GSTIN: 36AANFG4817C1ZH

Gentlemen,

Sub:-GST –Audit conducted on the accounts M/s. VILLA ORCHIDS LLP Secunderabad, Telangana-500003-Certain Discrepancies/Observations –Reg.

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With reference to the Audit conducted on 27.02.2021, 01.03.2021, 02.03.2021and 03.03.2021 and data furnished by you including through Mails on the above subject.

1)Non payment of GST under RCM on Brokerage/Commission paid to Un registered persons (Rs.3,060/-):

During the course of audit on scrutiny of GST Returns with Balance sheet and Ledgers it is observed that you have not discharged of Rs.3,060]/- on payment made to un-registered persons under RCM for the period 01.07.2017 to 12.10.2017 as per Notification No.8/2017-Central Tax Rate Dt.28.06.2017.The details are as under:

Month	Value(Rs)	CGST @9%	SGST @9%	Total GST Payable (Rs)
Jul-17	8500	765	765	1530
Aug-17	8500	765	765	1530
TOTAL	17000	1530	1530	3060

Therefore, it is requested that the tax amount of Rs.3,060 /- may be discharged along with applicable interest under Section 50 of the CGST Act,2017 and applicable penalty in terms of Section 74(5) of the CGST Act,2017 may be paid and compliance submitted to the audit immediately.

2) Interest for Rs. 827/- on delayed filing of GSTR-3B Returns for the months July-2017,August,2017 and October-2017:

On Verification of GSTR-3B Returns filed by the party, it is observed that delay in filing of GSTR-3B returns for the months July-2017, August,17 and Oct,17 detailed hereunder:

MONTH	Cash paid(Rs)	DUE DATE	FILED DATE	DELAY	INTEREST @18%
Jul-17	188774	25-08-2017	02-09-2017	5	466
Aug-17	48092	20-09-2017	03-10-2017	13	308
Oct-17	4008	20-11-2017	17-12-2017	27	53
TOTAL					827

Therefore, it is requested that the interest amount of Rs.827/- is liable to pay along with applicable penalty under Section 125(5) of CGST Act,2017 may be paid and compliance submitted to audit.

3) Non-payment of GST on Advances received in FY.2017-18 and 2018-19:

As per Section 13 of CGST Act,2017, reproduced below:

" *Section13.Time of supply of services.*

1) The liability to pay tax on services shall arise at the time of supply, as determined in accordance with the provisions of this section.

2) The time of supply of services shall be the earliest of the following dates, namely:-

1.the date of issue of invoice by the supplier, if the invoice issued within the period prescribed under sub-section (2) of section 31 or the date of receipt of payment, whichever is earlier; or

2.the date of provision of service, if the invoice is not issued within the period prescribed under sub-section (2) of section 31 or the date of receipt of payment, whichever is earlier; "

As per the available information provided by you, it appears that you have not paid tax on the amounts received through cheques of Rs.17,76,98,282/- (41,51,84,220 - 23,74,85,938 = Rs.17,76,98,282/-). As discussed, and requested, you are once again requested to furnish the details of invoices raised against the amount received Rs.17,76,98,282/-.

The details are as under:

	FY.2017-18	FY.2018-19	TOTAL (Rs)
SALES AS PER P&L	198345402	204489452	402834854
TURNOVER AS PER GSTR 9C	206465103	206601387	413066490
AMOUNTS RECEIVED THROUGH CHEQUES AS PER YOUR MAIL DT.03.03.2021	116714926	298469294	415184220

2/3

	FY.2017-18	FY.2018-19	TOTAL (Rs)
NON-GST /EXEMPTED SUPPLY	144185500	2257500	146443000
TAXABLE SUPPLY (INCLUDING TAX)	8781302	82261636	91042938
		TOTAL	237485938

You are advised to pay the GST on the advances received along with applicable interest and penalty and compliance may be submitted to the audit immediately.

4) Availment of Input Tax Credit to be verified.

Yours sincerely,

27/03/2021

(K.SANTHI SEKHAR)
AC (In situ)
GROUP-12CIRCLE –I:
AUDIT –II COMMISSIONERATE