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Secunderabad H.O	02/06/2021 08:27:05	500081	50.00	Registered Letter	Cyberabad S.O

Event Details For : RN068255896IN

Current Status : Item Returned Refused

Date	Time	Office	Event
03/06/2021	13:45:28	Cyberabad S.O	Item Returned Refused
03/06/2021	10:02:25	Cyberabad S.O	Out for Delivery
03/06/2021	08:32:04	Cyberabad S.O	Item Received
03/06/2021	07:03:10	Hyderabad TMO	Item Dispatched
03/06/2021	06:27:24	Hyderabad TMO	Item Received
03/06/2021	04:16:33	Hyderabad CRC L1R	Item Dispatched
03/06/2021	00:42:07	Hyderabad CRC L1R	Item Bagged
02/06/2021	20:04:38	Hyderabad CRC L1R	Item Received
02/06/2021	13:27:41	Secunderabad H.O	Item Dispatched
02/06/2021	11:35:42	Secunderabad H.O	Item Bagged
02/06/2021	08:27:05	Secunderabad H.O	Item Booked

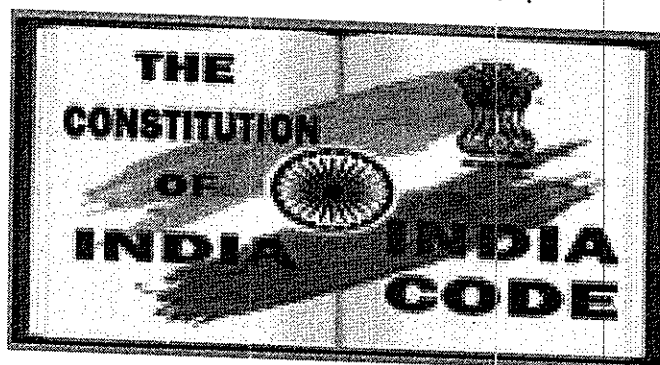
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✉ : sov@modiproperties.com
Owned & Developed by : Silver Oak Villas LLP.

Place : Hyderabad
Date: 20-05-2021.

From,
M/s Silver Oak Villas LLP
5-4-187, Soham Mansion,
M.G. Road, Ranigunj,
Hyderabad, Telangana-500003
GSTIN: 36ADBFS3288A2Z7.

To,
Assistant commissioner,
Group -12, CIRCLE -I: AUDIT -II COMM'TE
Hyderabad
DIN: 20210156YS000000EAA3

Sir,

Sub:- Reply to GST -Audit conducted on the accounts M/s. SILVER OAK VILLAS LLP - further communication of observations-Reg

During the course of Audit under GST, following objections have been noted by you.

Para-1: Short payment of GST during the period 2017-18 and 2018-19 (Total short paid Rs. 91,71,104/-)

Calculation of the Turnover according to you is as follows.

Turnover in 2017-18 as per GSTR-9C	13,38,80,112
Turnover in 2018-19 as per GSTR-9C	17,11,97,264
Total Turnover in 2017-18 and 2018-19	30,50,77,376
2/3 of the Total Turnover for the two years	20,33,84,917
Tax to be paid on Rs.20,33,84,917/-@12%	2,44,06,190
Tax already paid in 2017-18 and 2018-19	1,52,35,086
Differential Tax to be paid	91,71,104



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Reply to Para-1:

Silver Oak Villas LLP is an entity registered under GST and the principal business activity is that of development and sale of real estate residential units. The project undertaken by the entity is under the name and style of "Silver Oak Villas", the individual housing units in the project are villas/row houses.

Characteristically, in a Villa Project distinguishable land parcels are sold to the customers and an agreement is entered into with the customer for carrying on construction on such parcel of land. Therefore, for completing the sale of each individual housing unit, two agreements are entered into with the customer i.e.

1. Sale Agreement – For Sale of Land
2. Agreement of Construction – Construction Agreement.

Consideration against the land component and the construction component are distinguishable and are collected separately from the customer. Supply of land is a Non-GST Supply covered under the schedule III of the CGST Act, 2017, therefore, consideration towards land is not liable to GST. Consideration towards the supply of construction service is liable to GST @ 18%.

Further, the difference in Turnover/revenue recognition as per the Financial Statements and as per GST returns is due to difference in method provided under the Income Tax Act, 1961 and CGST Act, 2017 for calculation of revenue. The revenue in Financial Statements is calculated on Percentage on competition method in accordance with accounting standard 7 (Accounting of Construction Contracts). The taxable value in GST Returns is based on the demands raised on customer for progressive's works under the GST Act. Thus, this principal difference results in mismatch of Turnover as per GST and Income Tax Act.

For the purpose of tax calculation in the aforesaid Para-1, it is noted that turnover for 2017-18, as per GSTR 9C is arrived from **Table 5A (Turnover (including exports) as per Audited Financial Statement or the State / UT (For multi-GSTIN units under same PAN, the turnover shall as be derived from the Audited Annual Financial Statements))** - Rs 13,38,80,112/- and Turnover for FY 18-19, as per GSTR 9C is arrived from **Table 5Q ("Turnover as declared in Annual Return (GSTR 9)")** - Rs 17,11,97,264/-.

Prima facie, there is an inconsistency in turnovers adapted to arrive at the GST liability. Further, the GST liability is calculated @ 12% on the entire turnover which is not the applicable rate of GST.

Without Prejudice to above, we hereby submit the Year wise Reconciliation of Turnover as per GST and IT.

Construction Account		As per GST	As per Financial Statements	Difference	Cumulative Difference
F.Y. 17-18	Taxable Supply	54,29,833			
	Land	10,93,07,666			
	Total	11,47,37,499	13,38,75,717	(1,91,38,219)	(1,91,38,219)
F.Y. 18-19	Taxable Supply	7,92,09,543			
	Land	9,03,56,084			
	Total	16,95,65,627	9,91,67,468	7,03,98,159	5,12,59,940



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F.Y. 19-20	Taxable Supply	6,27,16,252			
	Land	10,00,000			
	Total	6,37,16,252	11,35,58,481	(4,98,42,229)	14,17,711

The project commenced construction in Nov-2017 and had not achieved significant construction during 2017-18 and therefore, the value of taxable supply in 2017-18 is lower than the value of supply towards land (Non-GST Supply). However, on cumulative comparison of Turnover year on year it is pertinent to note that, the there is a balance in the Turnover as per Financial Statements and as per GST Returns. Final comparison of the same can be drawn at the end of the project.

The table below shows month-wise comparison of GST turnover as per books of accounts and GST returns.

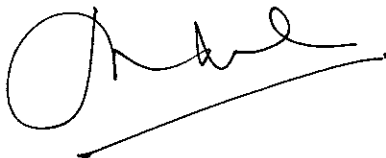
S.No.	As per Financial Statements	Other Taxable Turnover	CGST	SGST	As per GSTR Returns	Other Taxable Turnover	CGST	SGST
	Taxable Value (Construction)				Taxable Value			
Jul-17	-	-	-	-	-	-	-	-
Aug-17	-	-	-	-	-	-	-	-
Sep-17	-	-	-	-	-	-	-	-
Oct-17	-	-	-	-	-	-	-	-
Nov-17	-	-	-	-	-	-	-	-
Dec-17	8,81,500	-	79,335	79,335	13,22,250	-	79,335	79,335
Jan-18	-	-	-	-	-	-	-	-
Feb-18	28,66,667	-	2,58,000	2,58,000	43,00,000	-	2,58,000	2,58,000
Mar-18	16,81,666	-	1,51,350	1,51,350	25,22,500	-	1,51,350	1,51,350
Sub Total 17-18	54,29,833	-	4,88,685	4,88,685	81,44,750	-	4,88,685	4,88,685
Apr-18	15,22,667	-	1,37,040	1,37,040	22,84,000	-	1,37,040	1,37,040
May-18	13,60,000	-	1,22,400	1,22,400	20,40,000	-	1,22,400	1,22,400
Jun-18	10,15,333	-	91,380	91,380	15,23,000	-	91,380	91,380
Jul-18	-	-	-	-	-	-	-	-

SILVER OAK VILLAS

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Aug-18	14,09,000	-	1,26,810	1,26,810	21,13,500	-	1,26,810	1,26,810
Sep-18	68,65,628	-	6,17,907	6,17,907	1,02,98,438	-	6,17,906	6,17,906
Oct-18	69,65,625	-	6,26,906	6,26,906	1,04,48,438	-	6,26,906	6,26,906
Nov-18	2,96,45,997	-	26,68,140	26,68,140	2,00,76,874	-	26,68,140	26,68,140
Dec-18	1,39,69,668	-	12,57,270	12,57,270	1,39,69,667	-	12,57,270	12,57,270
Jan-19	19,65,625	-	1,76,906	1,76,906	19,65,625	-	1,76,906	1,76,906
Feb-19	1,08,65,000	-	9,77,850	9,77,850	1,08,65,000	-	9,77,850	9,77,850
Mar-19	36,25,000	-	3,26,250	3,26,250	36,25,000	-	3,26,250	3,26,250
Sub Total 18-19	7,92,09,543	-	71,28,859	71,28,859	7,92,09,542	-	71,28,859	71,28,859
Apr-19	67,96,250	-	6,11,663	6,11,663	67,96,250	-	6,11,663	6,11,663
May-19	38,95,313	-	3,50,578	3,50,578	38,95,313	-	3,50,578	3,50,578
Jun-19	61,86,876	-	5,56,819	5,56,819	61,86,876	-	5,56,819	5,56,819
Jul-19	53,75,000	-	4,83,750	4,83,750	53,75,000	-	4,83,750	4,83,750
Aug-19	87,09,376	37,232	7,87,195	7,87,195	87,09,376	37,232	7,87,195	7,87,195
Sep-19	86,80,625	12,594	7,82,390	7,82,390	86,80,625	12,594	7,82,390	7,82,390
Oct-19	29,00,000	57,026	2,66,132	2,66,132	29,00,000	57,026	2,66,132	2,66,132
Nov-19	65,60,938	8,800	5,91,276	5,91,276	65,60,938	8,800	5,91,276	5,91,276
Dec-19	34,56,250	14,389	3,12,358	3,12,358	34,56,250	14,389	3,12,358	3,12,358
Jan-20	51,80,624	20,852	4,68,133	4,68,133	51,80,624	20,852	4,68,133	4,68,133
Feb-20	22,75,000	13,618	2,05,976	2,05,976	22,75,000	13,618	2,05,976	2,05,976
Mar-20	27,00,000	3,63,761	2,75,738	2,75,738	27,00,000	3,63,761	2,75,738	2,75,738
Sub Total 19-20	6,27,16,252	5,28,272	56,92,007	56,92,007	6,27,16,252	5,28,272	56,92,007	56,92,007

Furthermore, detail year wise – villa wise statement from the commencement of the project i.e. FY 17-18 till Mar-20 is attached for your reference as Annexure 1





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Therefore, there is no short payment of Tax for F.Y. 2017-18 or 2018-2019 and we request from you to drop further proceeding in this regard.

Para-2: Irregular credit availed and reversed

During the audit, it is observed that excess ITC amount of Rs.45,73,392/- availed in the month of Aug,2018 and reversed the same in September,2018. The you not paid the applicable interest on the same. Hence, you liable to pay interest @18% i.e., **Rs.68,600/-** on ITC reversal amount of Rs.45,73,392/-

Reply to Para-2:

ITC excess availed in the GSTR 3B return of Aug-2018 was due to a clerical error in filling the GSTR 3B return for the said period. Credit excess availed to such extent has not been utilized to set off against the output tax liability.

Extract of electronic credit ledger for the period is attached as Annexure 2.

Further, since there is no option provided on the portal to revise the GSTR 3B return, the credit excess availed is reversed the GST return of the subsequent month.

In view of above hardship, we request from you to waive the interest proposed to be imposed on such irregularity as there has not been any misutilization of Input Tax Credit.

Para-3: Irregular credit taken in the month of September, 2018

In the said para it is provided that the Input tax credit has been excess claimed of Rs 8,06,590/- (CGST Rs.4,03,295/- + SGST Rs.4,03,295/-).

Reply to Para-3:

The table below provides the month-wise Input Tax Credit details for F.Y. 2017-18 and 2018-19.

F.Y. 2017-2018

Month	As per Books			As per GSTR 3B			Differences			
	IGST Input	CGST Input	SGST Input	IGST Input	CGST Input	SGST Input	IGST Input	CGST Input	SGST Input	Total Tax
Jul-17	-	-	-	-	-	-	-	-	-	-
Aug-17	27,300	2,10,882	2,10,882	27,869	1,73,353	1,73,353	(569)	37,529	37,529	74,489
Sep-17	-	22,920	22,920	-	21,326	21,326	-	1,594	1,594	3,188
Oct-17	-	2,10,567	2,10,567	-	21,326	21,326	-	1,89,241	1,89,241	3,78,482
Nov-17	-	76,573	76,573	-	83,184	83,184	-	(6,611)	(6,611)	(13,221)
Dec-17	-	90,101	90,101	-	79,207	79,207	-	10,894	10,894	21,788
Jan-18	-	51,520	51,520	-	39,975	39,975	-	11,545	11,545	23,090
Feb-18	-	5,88,739	5,88,739	-	5,88,742	5,88,742	-	(3)	(3)	(6)
Mar-18	-	10,77,866	10,77,866	-	9,97,448	9,97,448	-	80,418	80,418	1,60,836
Total	27,300	23,29,169	23,29,169	27,869	20,04,561	20,04,561	(569)	3,24,608	3,24,608	6,48,646



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F.Y. 2018-2019

Month	As per Books			As per GSTR 3B			Differences			Total Tax
	IGST Input	CGST Input	SGST Input	IGST Input	CGST Input	SGST Input	IGST Input	CGST Input	SGST Input	
Apr-18	-	2,17,071	2,17,071	-	2,18,948	2,18,948	-	(1,877)	(1,877)	(3,754)
May-18	-	2,66,929	2,66,929	-	2,80,835	2,80,835	-	(13,906)	(13,906)	(27,812)
Jun-18	-	2,35,441	2,35,441	-	2,35,441	2,35,441	-	-	-	-
Jul-18	-	3,44,762	3,44,762	-	3,46,554	3,46,554	-	(1,792)	(1,792)	(3,583)
Aug-18	-	2,54,905	2,54,905	27,869	25,35,922	25,35,922	(27,869)	(22,81,017)	(22,81,017)	(45,89,903)
Sep-18	-	8,13,928	8,13,928	(569)	(10,69,923)	(10,69,923)	569	18,83,851	18,83,851	37,68,271
Oct-18	-	7,60,864	7,60,864	-	7,60,864	7,60,864	-	-	-	-
Nov-18	-	4,97,540	4,97,540	-	4,97,540	4,97,540	-	(0)	(0)	(0)
Dec-18	-	8,20,863	8,20,863	-	8,20,863	8,20,863	-	-	-	-
Jan-19	-	7,66,939	7,66,939	-	7,66,939	7,66,939	-	(0)	(0)	(0)
Feb-19	-	9,69,098	9,69,098	-	9,69,098	9,69,098	-	-	-	-
Mar-19	-	18,53,672	18,53,672	-	15,12,579	15,12,579	-	3,41,093	3,41,093	6,82,186
Total	-	78,02,011	78,02,011	27,300	78,75,659	78,75,659	(27,300)	(73,648)	(73,648)	(1,74,595)

As per the Section 16(4) of the CGST Act, 2017 which reads as under:

(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier.

In accordance with above, Input tax credit pertaining to FY 17-18, was claimed in FY 18-19 before the September'18 Return.

Calculation of ITC for FY 17-18 and FY 18-19 is given as below.

Calculation of Input tax credit for FY 17-18

Particular	IGST	CGST	SGST	Total
ITC as per BoA of 17-18	27,300	23,29,168	23,29,168	46,85,636
ITC availed in 17-18 GSTR 3B return	27,869	20,04,561	20,04,561	40,36,991
ITC Pertaining to FY 17-18, but Claimed in FY 18-19 Returns (Declared in Annual Return of FY 17-18)	(569)	3,20,747	3,20,747	6,40,925



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Calculation of Input tax credit for FY 18-19

Particular	IGST	CGST	SGST	Total
ITC as per BOA of 18-19	-	78,02,011	78,02,011	1,56,04,022
Add: ITC of 17-18 availed in 18-19	(569)	3,20,747	3,20,747	6,40,925
ITC to be availed in 18-19	(569)	81,22,758	81,22,758	1,62,44,948
ITC as per GSTR 3B of 18-19	27,300	78,75,660	78,75,660	1,57,78,619
Difference	-27,869	2,47,099	2,47,099	4,66,329

From the above, it is pertinent to note that ITC is not excess availed and rather short availed in CGST and SGST.

We hope that you find the above submissions in order and drop further proceedings.

Thanking you,

Yours faithfully,
For Silver oak Villas LLP,

Authorised Signatory

Enclosures :

1. Annexure 1 Villa wise sales statement FY 2017-18 to 2020-21
2. Annexure 2 Electronic Credit ledger 1st Aug 2018 to 31st Oct 2018



केंद्रीयकर: लेखापरीक्षा-II आयुक्तकाकार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL TAX
AUDIT - II COMMISSIONERATE
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MADHAPUR :: HITECH CITY :: HYDERABAD :: हैदराबाद - 500081

C.No. V/01/GST/81/2020-Gr.12/Cir-I
DIN-20210156YS000000EAA3

Date:09.04.2021

To
M/s. SILVER OAK VILLAS LLP
2ND Floor,5-4-187/3 and 4,
Soham Mansion, M.G.Road,
Secunderabad, Hyderabad
Telangana-500003.
GSTIN: 336ADBFS3288A2Z7

Sir,

Sub:-GST -Audit conducted on the accounts M/s. SILVER OAK VILLAS LLP
Secunderabad, Telangana-500003-further communication of observations-Reg.

In continuation to this office letter dated 01.03.2021 and your letter dated 21.03.2021 it is further to inform that, in addition to the previous observations, basing on the subsequent information furnished by you the following observations/ discrepancies are noticed.

In this connection, you are requested to read the Para.3 of this office letter dated 01.03.2021 (enclosed for ready reference) i.e., "Un-Reconciled Turnover in GSTR-9C in F.Y 2017-18 for a demand amount of Rs.48,39,564/-" as "Short payment of GST in F.Y.2017-18 and 2018-19 for a demand amount of Rs. 91,71,104/-". The details are as under:

1. Short payment of GST in F.Y.2017-18 and 2018-19 for a demand amount of Rs. 91,71,104/-

On Verification of P&L account, Balance sheet and GSTR-3B returns, it is observed that there is a short payment of Rs.91,71,104/- in the F.Ys 2017-18 and 2018-19. The details are hereunder:

(Rupees)	
Turnover in 2017-18 as per GSTR-9C	13,38,80,112
Turnover in 2018-19 as per GSTR-9C	17,11,97,264
Total Turnover in 2017-18 and 2018- 19	30,50,77,376
2/3 of the Total Turnover for the two years	20,33,84,917
Tax to be paid on Rs.20,33,84,917/- @12%	2,44,06,190

Tax already paid in 2017-18 and 2018-19	1,52,35,086
Differential Tax to be paid	91,71,104

In view of the above, it appears that you are liable to pay the GST amount of Rs.91,71,104/- (CGST Rs.45,85,552/- + SGST Rs.45,85,552/-) along with applicable interest and penalty.

2 : Irregular credit availed and reversed:

During the audit, it is observed that excess ITC amount of Rs.45,73,392/- availed in the month of Aug,2018 an reversed the same in September,2018. The you not paid the applicable interest on the same. Hence, you liable to pay interest @ 18% i.e., Rs.68,600/- on ITC reversal amount of Rs.45,73,392/- .

3 : Irregular credit taken in the month of September,2018:

During the audit, it is observed that excess ITC amount of Rs.8,06,590/- (CGST Rs.4,03,295/- + SGST Rs.4,03,295/-) availed in the month of Sept,2018. As per the purchase Register, available ITC is Rs.16,26,956/- (CGST Rs.8,13,478 + SGST Rs.8,13,478/-), whereas ITC taken Rs.24,33,546/- (CGST Rs.12,16,773/- + SGST Rs.12,16,773/-). Hence, you are liable to reverse the irregular ITC availed Rs.8.06,590/- along with applicable interest.

Yours Sincerely,

RSW 09/4/21

(K.Santhi Sekhar)

AC (In situ) GROUP-12

CIRCLE -I: AUDIT -II COMM'TE



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MADHAPUR :: HITECH CITY :: HYDERABAD :: हैदराबाद - 500081

C.No. V/01/GST/81/2020-Gr.12/Cir-I
DIN-20210156YS000000EAA3

Date:01.03.2021

To
M/s. SILVER OAK VILLAS LLP
2ND Floor,5-4-187/3 and 4,
Soham Mansion, M.G.Road,
Secunderabad, Hyderabad
Telangana-500003.
GSTIN: 336ADBFS3288A2Z7

Gentlemen,

Sub:-GST -Audit conducted on the accounts M/s. SILVER OAK VILLAS LLP
Secunderabad, Telangana-500003-Certain discrepancies -Reg.

With reference to the above subject, it is to inform that the records of your unit were audited on 19.02.2021, 20.02.2021 and 22.02.2021 and observed the following discrepancies.

Para-1: Short payment of GST during the period 2017-18 and 2018-19 (Total short paid Rs.22,11,128/-:

During the course of verification of the records of M/s. SILVER OAK VILLAS LLP, it has been observed that the assessee has paid GST @ 12% instead of 18% as detailed below:

2017-18

Month	Taxable value (Rs)	GST Paid @12%		Total GST Paid (Rs)	GST Payable @18%		Total GST Payable (Rs)	Short Paid (Rs)
		CGST	SGST		CGST	SGST		
Dec,17	1322250	79335	79335	158670	119003	119003	238005	79335
Feb,17	4300000	258000	258000	516000	387000	387000	774000	258000
March,17	2522500	151350	151350	302700	227025	227025	454050	151350
		488685	488685	977370			Total	488685

2018-19

Month	Taxable value (Rs)	GST Paid @12%		Total GST Paid (Rs)	GST Payable @18%		Total GST Payable (Rs)	Short Paid (Rs)
		CGST	SGST		CGST	SGST		
April,18	2284000	137040	137040	274080	205560	205560	411120	137040
May,18	2040000	122400	122400	244800	183600	183600	367200	122400
June,18	1523000	91380	91380	182760	137070	137070	274140	91380
Aug,18	2113500	126810	126810	253620	190215	190215	380430	126810
Sept,18	1029843	617905	617906	1235813	926859	926859	1853719	617906
Oct,18	1044843	626906	626906	1253813	940359	940359	1880719	626906

Therefore, it is requested that the short paid GST of Rs.22,11,128/- 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.

Para 2: Non payment of GST under RCM on Brokerage/Commission paid to Un registered persons (Rs.2,22,792/-):

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.2,22,792/- 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)
July, 17	5500	495	495	990
Aug, 17	30755	2768	2768	5536
Sept, 17	1201479	108133	108133	216266
				222792

Therefore, it is requested that the tax amount of Rs.2,22,792/- 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.

Para 3: Un-Reconciled Turnover in GSTR-9C in F.Y 2017-18:

Though the un-reconciled Turnover as per GSTR 9C is Rs.1,91,38,218/-, as per Sales Register furnished by you and Balance Sheet for the F.Y.2017-18 the Un-reconciled Turnover is Rs.2,68,86,468/- as detailed below:

2017-18					
Sales as per Balance Sheet (Rs)	Non GST supply as per Sales Register (Rs)	Taxable value as per sales Register (Rs)	Total sales as per sales Register	Un-Reconciled Turnover (Rs)	GST payable @18%
133875717	10155941	5429833	10698924	26886468	4839564

Therefore it is requested that tax amount of Rs.48,39,564/- 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.

Para-4: Interest for Rs. 911/- on delayed filing of GSTR-3B Returns for the months August-2017:

On Verification of GSTR-3B Returns filed by the party, It is observed that delay in filing of GSTR-3B returns for the period from August-2017 and the same is detailed herunder:

MONTH	Cash paid(Rs)	DUE DATE	FILED DATE	DELAY	INTEREST @18%
Aug, 17	77000	20/09/2017	24/10/2017	24	911

Therefore, it is requested that the tax amount of Rs.911/- The tax payer is liable to pay interest amount of Rs.911/- along with applicable penalty under Section 125(5) of CGST Act, 2017 may be paid and compliance submitted to audit.

o/c.

Yours Sincerely,

(K.Santhi Sekhar)

[Signature] 01/3/21

AC (In situ) GROUP-12
CIRCLE -I: AUDIT -II COMM'TE