

RN068205223IN IVN:0270060200223IN SRT

RE SECUNDERABAD H.O (500003)

Counter No:3.30/04/2021,11

To:OFF OF S GNAN..

PIN:500003, Secunderabad H.O

From:MORI PROPERTIES.SEC

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Am:40.00(Cash)

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India Post

Date: 10-04-2021
 Place: Hyderabad

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

From,
 Modi Consultancy Services
 5-4-187, Soham Mansion,
 M.G. Road, Raniganj
 Secunderabad, Hyderabad
 Telangana, 500003.
 GSTN: 36AXFM0733F1Z4

Sir,

Sub: Reply to notice dated 10-03-2021, Cancellation of Registration- certain clarification called for.
 DIN no.20200856YO00004N47EC

In reference to your notice,

1. As per the Sec 22 of GST ACT, Every supplier is liable for registration under GST Act, if the taxable supply of goods or services or both, of his aggregate turnover in a financial year exceeds twenty lakh rupees.

As per ITR 5 Total Income of FY 2018-19 is Rs. 41,63,343/- . Total Income before the GST Registration (i.e 1st April 2018 – 15th Oct 2018) is of Rs. 19,47,461/-. As the limit did not exceed as per the Sec 22 of GST Act, GST registration was not compulsory.

Modi consultancy service was registered under GST ACT on 16th Oct 2018.

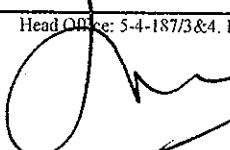
The Income after the GST Registration (i.e from 16th Oct'18 - 31st Mar'18). Is of Rs. 22,15,882/-

(Details workings is given in Annexure 1 & Annexure 2)

Bifurcation of Total Income

Pre GST Registration - Income	Post GST Registration -- Income	Total Income
19,47,461	22,15,882	41,63,343

2. In FY 2019-20, total income is of Rs. 5,66,910/- and in GST taxable value is declared of Rs 4,97,574/-. The difference of Rs 69,336/- is due to Interest on income tax refund of Rs




1,506/- and Rental commission of Rs 67,830/-.

GST has not being paid on Rental commission of Rs 67,830/-

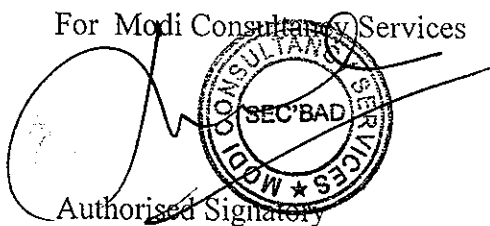
3. As per the computation sheet of Interest given by you, Interest amount of Rs. 147/- under Sec 50 of CGST Act.
4. As per Books of Accounts, Input Tax credit from the date of GST Registration is Rs. 82,632/- (CGST – 41,316/- & SGST – 41,316/-). As per GSTR 3B Input tax credit claimed in FY 18-19 is Rs. 86,896/- (CGST – 43,448/- & SGST – 43,448/-). Input tax credit which is excess claimed in GSTR 3B as compare to Books of Account is Rs.4,264/- (CGST- 2,132/- & SGST – 2,132/-).
(Details of Transaction is given in Annexure 3).
5. Sales pertaining to FY 2018-19 (Oct'18-Mar'19) have Invoice numbers starting from 1 to 45, which include sales made to both registered customer (B2B) and unregistered customers (B2C). As mentioned by you in Notice that certain invoices are not reflecting in GSTR 1, because as per the GSTR 1 requirement, supply which are provided to B2C customers does not require Invoice details. Detail list of sales made during the year is attached for your further examination in Annexure 4.

Kindly consider our submission and drop all proceedings.

Thanking you,

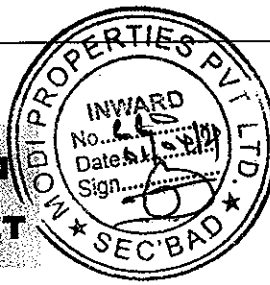
Your sincerely,

For Modi Consultancy Services


Authorised Signatory

Enlosures:

1. Profit & Loss 01 Apr 2018 to 15 Oct 2018
2. Profit & Loss 16 Oct 2018 to 31 Mar 2019
3. Input details
4. Sales Register



सेंट्रल टैक्स एवम् कस्टम अधीक्षक का कार्यालय

OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX AND CUSTOMS

रामगोपालपेट 2 मालएवम्सेवाकररेंजसिकंदराबादमालएवम्सेवाकरमंडल, सिकंदराबादमालएवम्सेवाकरआयुक्तालय

RAMGOPALPET II RANGE, SECUNDERABAD GST DIVISION & SECUNDERABAD COMMISSIONERATE

पता: "सलीकसीणेट", गेट न. 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.rgpctr2@gov.in

File No. GEXCOM/SoR/23/2020-CGST-RANGE-RGPET-II-DIV-SNBD-CO

DIN no. 20200856YO00004N47EC

Dt. 30.03.2021

To,

M/s Modi Consultancy Services, GSTN: 36AAXFM0733F1Z4

5-4-187/3 and 4, 2nd floor, Soham Mansion,

M G Road, Secunderabad-500003.

//REMINDER - II//

Gentleman,

Subject: - Cancellation of Registration- certain clarification called for - reg.

With reference to the above subject, a letter vide DIN No. 20200856YO00004N47EC, dtd 10.03.2021 was addressed to the said above address for compliance. The said letter was sent by speed post vide no. EN450951680IN on 11.03.2021 and a copy of the said letter was also sent to mail id gst@modiproperties.com on 11.03.2021. A reminder vide letter of even DIN No. dtd 22.03.2021 was also sent to the above address by speed post vide no. EN456643744IN on 24.03.2021 and also sent to the said mail id on 30.03.2021 to submit the compliance at the earliest.

In this regard, till date no compliance received in this office. It is once again requested that the issue may be expedite at the earliest.

Yours faithfully,

Greenall
30/3/2021

(S. GNANESHWAR)

Assistant Commissioner (In-situ)

Ramgopalpet II Range

Copy to: The Assistant Commissioner, Secunderabad GST Division for information.



सेंट्रल टैक्स एवम् कस्टम अधीक्षक का कार्यालय

OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX AND CUSTOMS

रामगोपालपेट 2 मालएवम्सेवाकररेंजसिकंदराबादमालएवम्सेवाकरमंडल, सिकंदराबादमालएवम्सेवाकरआयुक्तालय

RAMGOPALPET II RANGE, SECUNDERABAD GST DIVISION & SECUNDERABAD COMMISSIONERATE

पता: "सलीकसीनेट", गेट न. 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

File No. GEXCOM/SoR/23/2020-CGST-RANGE-RGPET-II-DIV-SNBD-CO

DIN no. 20200856YO00004N47EC

Dt. 07 .04.2021

To,

M/s Modi Consultancy Services, GSTN: 36AAXFM0733F1Z4

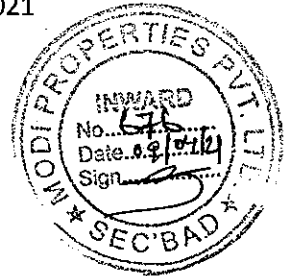
5-4-187/3 and 4, 2nd floor, Soham Mansion,

M G Road, Secunderabad-500003.

//REMINDER - III//

Gentleman,

Subject: - Cancellation of Registration- certain clarification called for - reg.



With reference to the above subject, following letters were addressed to the said above address to submit the compliance at the earliest.

1. Letter vide DIN No. 20200856YO00004N47EC, dtd 10.03.2021 sent by speed post vide no. EN450951680IN on 11.03.2021 and a copy of the said letter was also sent to mail id gst@modiproperties.com on 11.03.2021.
2. Reminder – I vide letter of even DIN No. dtd 22.03.2021 was sent to the above address by speed post vide no. EN456643744IN on 24.03.2021 and also sent to the said mail id on 30.03.2021.
3. Reminder – II vide letter of even DIN No. dtd 30.03.2021 was also sent to the above address by speed post vide no. EN406152597IN on 31.03.2021 and also sent to the said mail id on 31.03.2021.

In this regard, till date no compliance received in this office. It is once again requested that the issue may be expedite at the earliest.

Yours faithfully,

(S. GNANESHWAR)

Assistant Commissioner (In-situ)

Ramgopalpet II Range

Copy to: The Assistant Commissioner, Secunderabad GST Division for information.



सेंट्रल टैक्स एवम् कस्टम अधीक्षक का कार्यालय

OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX AND CUSTOMS

रामगोपालपेट 2 मालएवम्सेवाकररेंजसिकंदराबादमालएवम्सेवाकरमंडल, सिकंदराबादमालएवम्सेवाकरआयुक्तालय

RAMGOPALPET II RANGE, SECUNDERABAD GST DIVISION & SECUNDERABAD COMMISSIONERATE

पता: "सलीकसीणेट", गेट न. 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

File No. GEXCOM/SoR/23/2020-CGST-RANGE-RGPET-II-DIV-SNBD-CO

DIN no. 20200856YO00004N47EC

Dt. 22.03.2021

To,

✓ M/s Modi Consultancy Services, GSTN: 36AAXFM0733F1Z4

5-4-187/3 and 4, 2nd floor, Soham Mansion,

M G Road, Secunderabad-500003.

//REMINDER - 01//

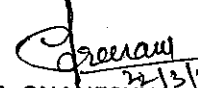
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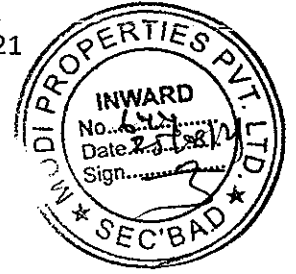
In this regard, till date no compliance received in this office. It is requested that the issue may be expedite at the earliest.

Yours faithfully,


(S. GNANESHWAR)

Assistant Commissioner (In-situ)
Ramgopalpet II Range

Copy to: The Assistant Commissioner, Secunderabad GST Division for information.



List of invoices raised for the period from Oct'18 to Mar'19

GSTIN/ UIN of Recipient	Invoice details			Rate(%)	Taxable Val	Amount			
	No.	Date	Value			IGST	CGST	SGST/UTG ST	Cess
27AAECM9665L1ZQ	17	08-12-2018	161980	18	137271	24708.78			
27AAECM9665L1ZQ	11	09-11-2018	10279	18	8711	1567.98			
27AAECM9665L1ZQ	10	03-11-2018	160685.3	18	136174	24511.32			
27AAECM9665L1ZQ	21	26-12-2018	53100	18	45000	8100			
27AAECM9665L1ZQ	20	20-12-2018	19145.5	18	16225	2920.5			
27AAECM9665L1ZQ	09	03-11-2018	23010	18	19500	3510			
27AAECM9665L1ZQ	19	18-12-2018	23010	18	19500	3510			
27AAECM9665L1ZQ	18	17-12-2018	10294.32	18	8724	1570.32			

GSTIN/ UIN of Recipient	Invoice details			Rate(%)	Taxable Val	Amount			
	No.	Date	Value			IGST	CGST	SGST/UTG ST	Cess
27AAECM9665L1ZQ	33	05-01-2019	10264	18	8698	1565.64			
27AAECM9665L1ZQ	32	05-01-2019	23010	18	19500	3510			
27AAECM9665L1ZQ	31	05-01-2019	159820	18	135441	24379.38			
Total:					163639	29455.02	0	0	0

GSTIN/ UIN of Recipient	Invoice details			Rate(%)	Taxable Val	Amount			
	No.	Date	Value			IGST	CGST	SGST/UTG ST	Cess
27AAECM9665L1ZQ	36	05-02-2019	19470	18	16500	2970			
27AAECM9665L1ZQ	35	05-02-2019	157876.9	18	133794	24082.92			
Total:					150294	27052.92	0	0	0

GSTIN/ UIN of Recipient	Invoice details			Rate(%)	Taxable Val	Amount			
	No.	Date	Value			IGST	CGST	SGST/UTG ST	Cess
27AAECM9665L1ZQ	MCS45/18-19	20-03-2019	29500	18	25000	4500			
27AAECM9665L1ZQ	MCS43/18-19	16-03-2019	8847.64	18	7498	1349.64			
27AAECM9665L1ZQ	MCS41/18-19	07-03-2019	19470	18	16500	2970			
27AAECM9665L1ZQ	MCS44/18-19	16-03-2019	147500	18	125000	22500			
27AAECM9665L1ZQ	MCS40/18-19	07-03-2019	157841.5	12	133764	16051.68			
27AAECM9665L1ZQ	MCS42/18-19	16-03-2019	8878.32	18	7524	1354.32			
Total:					315286	48725.64	0	0	0

Sunil Kumar
10/3/2019
(SUNIL KUMAR)
Inspector
Ramgopalpet-II Range

S. GNANESHWAR
10/3/2019
(S. GNANESHWAR)
Assistant Commissioner (In-situ)
Ramgopalpet-II Range



**NATION
TAX
MARKET**



सेंट्रल टैक्स एवम् कस्टम अधीक्षक का कार्यालय

OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX AND CUSTOMS

रामगोपालपेट 2 माल एवम् सेवा कर रजिस्ट्रार सिंदराबाद माल एवम् सेवा कर मंडल, सिंदराबाद 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 सिंदराबाद 500003

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

Contact No. 040-27718212

email- cgst.rgpctr2@gov.in

File No. GEXCOM/SoR/23/2020-CGST-RANGE-RGPET-II-DIV-SNBD-CO

DIN no. 20200856Y000004N47EC

Dt. 10.03.2021

To,

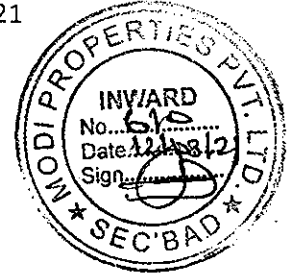
M/s Modi Consultancy Services, GSTN: 36AAXFM0733F1Z4

5-4-187/3 and 4, 2nd floor, Soham Mansion,

M G Road, Secunderabad-500003

Gentleman,

Subject: - Cancellation of Registration- certain clarification called for - reg.



With reference to the above subject, you have submitted 26AS and ITR-5 for the period from 2016-17 to 2019-20. The said documents were examined along with GSTR 3B, GSTR 1 and GSTR 2A returns filed by you at GST portal. After due examination of the said documents and returns, certain discrepancies were noticed. They are as follows:

1. As per ITR - 5 for the FY 2018-19, total income is Rs. 41,63,343/- whereas you have declared the taxable value of Rs. 19,68,375/- only in GSTR 3B in the said period. There is difference of Rs. 21,94,96/- for which you are liable to pay GST towards IGST, CGST & SGST along with interest @ 18% U/s 50 and penalty @ 10% of tax u/s 122 of CGST Act, 2017.
2. As per ITR - 5 for the FY 2019-20, total income is Rs. 5,66,910/- whereas you have declared the taxable value of Rs. 4,97,574/- only in CMP-08 in the said period. There is difference of Rs. 69,336/- for which you are liable to pay GST towards IGST, CGST & SGST along with interest @ 18% and penalty @ 10% of tax u/s 122 of CGST Act, 2017.
3. You are also liable to pay the interest of Rs. 147/- for delay payment of tax in cash on a/c of filing of GSTR 3B for the tax period for Nov'18 and March'19 beyond due date u/s 50 of CGST Act, 2017. The computation sheet of interest is enclosed with this letter as Annexure 'A'.
4. After perusal of GSTR 2A, it is noticed that you have received total ITC of Rs. 9,578/- in the month of July, Aug, Sep and Oct in FY 2018-19 that pertains to invoice date of prior to GST Registration taken i.e. 16.10.2018. As the date of invoice belongs to prior to date of GST registration, hence you are not liable to take the said ITC. The details of such ITC are enclosed with this letter as Annexure -'B'. Therefore, you are liable to reverse the amount of undue ITC along with interest @ 24% and penalty @ 10% of ITC u/s 50 and 122 of CGST Act, 2017.
5. On perusal of GSTR 1 filed by you for the period from Oct'18 to Mar'19, it is noticed that you have raised invoices numbering from 01 to 45 for the said period. But it is also noticed that certain invoices are not mentioned in GSTR 1 for the said period. The invoices from s.no. 9 to 11, 17 to 21, 31 to 33, 35 to 36 and 40 to 45. The details of invoices raised in the said period is enclosed with this letter as Annexure 'C'. In this regard, you are requested to produce invoices from s.no. 01 to 45 for further examination.

In view of the above, you are requested to pay the applicable GST as mentioned above along with interest and penalty immediately. The compliance along with substantial documents may be produced within 7 days of receipt of this letter, failure to which action shall be initiated as per the provisions of the CGST Act, 2017.

Recd - 12/2021

Yours faithfully,

(Signature)
10/3/2021

(S. GNANESHWAR)

Assistant Commissioner (In-situ)

Ramgopalpet II Range

Encl: Aa.

Copy to: The Assistant Commissioner, Secunderabad GST Division for information.

Annexure - 'B'

List of ITC pertains to period prior to date of GST Registration taken

GSTN of Supplier	Legal Name	Inv. No.	Inv. Date	Invoice Value	Rate of GST	Taxable value	IGST	CGST	SGST	Cess	Total Tax paid
36ACQFS2044C1Z7	SUMMIT SALES LLP	133	31-08-2018	1853	18	1570.72	0	141.36	141.36	0	282.72
		166	26-09-2018	146	18	123.48	0	11.11	11.11	0	22.22
36AEQPR6876M2Z9	malleesh ragula	132	18-07-2018	906	18	768	0	69.12	69.12	0	138.24
		133/A	18-07-2018	10450	18	8856	0	797.04	797.04	0	1594.08
36AEQPR6876M1ZA	MALLESH RAGULA	274	01-09-2018	2540	12	2268	0	136.08	136.08	0	272.16
		44	02-07-2018	1412	12	1260	0	75.6	75.6	0	151.2
		45	02-07-2018	1412	12	1260	0	75.6	75.6	0	151.2
		53	18-07-2018	3528	12	3150	0	189	189	0	378
		57	18-07-2018	19992	12	17850	0	1071	1071	0	2142
		58	18-07-2018	10091	12	9009	0	540.54	540.54	0	1081.08
		72	07-09-2018	1847	12	1649	0	98.94	98.94	0	197.88
		73	07-09-2018	9408	12	8400	0	504	504	0	1008
36AASPT7847G1ZU	DAYAKAR REDDY TEEGALA	68	01-10-2018	14160	18	12000	0	1080	1080	0	2160
Total				77745		68164.2	0	4789.4	4789.4	0	9578.78

Annexure 'A'

Interest payable for delay payment of tax in cash on a/c of filing of GSTR 3B

Amount in Rs		Tax paid in cash		No of delays	Interest payable			Total inter
Month	IGST	CGST	SGST		IGST	CGST	SGST	
Nov'18	29589	233	233	1	15	0	0	15
Mar'19	22308	0	0	12	132	0	0	132
Total					147	0	0	147

Sruvid Kumar
10/5/2024
(SUNIL KUMAR)
Inspector
(Ramgopalpet-II Range)

(S. GNANESHWAR)
Assistant Commissioner (In-situ)
Ramgopalpet-II Range