

Serene Constructions LLP - (17-18)

CIN: AAE - 3760

Profit & Loss A/c

Particulars	Serene Constructions 1-Apr-2017 to 30-Apr-2017	Serene Constructions 1-May-2017 to 31-May-	Serene Constructions LLP - 1-Jun-2017 to 30-Jun-2017	Serene Constructions LLP 1-Jul-2017 to 31-Jul-2017	Serene Constructions LLP 1-Aug-2017 to 31-Aug-2017
Trading Account:					
Sales Accounts				3497500.00	1362500.00
Construction of Vilas/Cottages				3497500.00	1362500.00
Cost of Sales :	855020.00	886564.00	1238544.00	634960.16	1629513.99
Purchase Accounts	855020.00	886564.00	1238544.00	634960.16	1629513.99
Direct Expenses					
Construction Cost Estimated					
Gross Profit :	-855020.00	-886564.00	-1238544.00	2862539.84	-267013.99
Income Statement:					
Indirect Incomes				0.70	-5.59
Round Off				0.70	-5.59
	-855020.00	-886564.00	-1238544.00	2862540.54	-267019.58
Indirect Expenses	2632.50	8927.25	9577.00	35094.00	21991.00
Consultancy Charges				2176.00	11500.00
Exempted - Expenses	1409.50	8927.25	6615.00	31110.00	8356.00
Fright Charges					
IT Representative Fees					
Legal Expenses					
Misc Expenses					
Printing & Stationery	1023.00			1408.00	600.00
Professional Tax	-400.00			400.00	
Repair & Maint -2wheelers					
Repair & Maintenance					750.00
Repair & Maintenance Computers					785.00
Depreciation					
Office Maintenance	600.00		1800.00		
Suspense					
Vehicle Maintenance - 2 Wheeler			1162.00		
Nett Profit:	-857652.50	-895491.25	-1248121.00	2827446.54	-289010.58

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Serene Constructions

I Turnover as per Financial Statement

(All incomes of the Company to be included)

S no	Particulars	Amount
1	Construction services	98,90,000
	TOTAL (I)	9890000

II BreakUp of Turnover in Pre and Post GST Period

S No	Ledger Name (Tally)	April 17 - June 17	July 17- March 18
1	Construction services	-	98,90,000
2			
3			
4			
5			
	TOTAL (II)	-	98,90,000
(-)	TOTAL (I)		
		Difference	

III Month wise Break up of Post GST

	Month	Total Turnover	Taxable Value	Exempted Turnover
7	Jul-17	34,97,500	34,97,500	-
8	Aug-17	13,62,500	13,62,500	-
9	Sep-17	21,80,000	21,80,000	-
10	Oct-17	3,50,000	3,50,000	-
11	Nov-17	3,50,000	3,50,000	-
12	Dec-17	3,50,000	3,50,000	-
1	Jan-18	-	-	-
2	Feb-18	3,50,000	3,50,000	-
3	Mar-18	14,50,000	14,50,000	-
	TOTAL (III)	98,90,000	98,90,000	-
	TOTAL (II)	98,90,000		
	Difference	-		

IV Rate wise breakup of Turnover

Rates	Taxable Turnover	IGST	CGST
0%			
5%			
12%			
18%	98,90,000	-	8,90,100
28%			

Nil rated			
Exempted			
Non Taxable			
TOTAL (IV)	98,90,000	-	8,90,100
TOTAL (III)	98,90,000		
Difference	-		

V HSN wise Outward Supplies

HSN	Rate	Taxable Value	IGST
995411	18	98,90,000	-
TOTAL (V)		98,90,000	-
TOTAL (IV)		98,90,000	-
Differnces		-	-

Total
98,90,000
-
-
-
-
98,90,000
98,90,000
-

IGST	CGST	SGST	Total Taxes
-	3,14,775	3,14,775	6,29,550
-	1,22,625	1,22,625	2,45,250
-	1,96,200	1,96,200	3,92,400
-	31,500	31,500	63,000
-	31,500	31,500	63,000
-	31,500	31,500	63,000
-	-	-	-
-	31,500	31,500	63,000
-	1,30,500	1,30,500	2,61,000
-	8,90,100	8,90,100	17,80,200

SGST	Total Taxes
	-
	-
	-
8,90,100	17,80,200
	-

	-
	-
	-
8,90,100	17,80,200

CGST	SGST	Total Taxes
8,90,100	8,90,100	17,80,200
		-
		-
		-
		-
		-
		-
		-
		-
8,90,100	8,90,100	17,80,200
8,90,100	8,90,100	17,80,200
-	-	-

Serene Constructions

VI Turnover as per GSTR 3B for FY 2017-18

Month	Taxable Value	IGST	CGST	SGST	Total Taxes
Jul-17	34,97,500	-	3,14,775	3,14,775	6,29,550
Aug-17	13,62,500	-	1,22,625	1,22,625	2,45,250
Sep-17	21,80,000	-	1,96,200	1,96,200	3,92,400
Oct-17	3,50,000	-	31,500	31,500	63,000
Nov-17	3,50,000	-	31,500	31,500	63,000
Dec-17	3,50,000	-	31,500	31,500	63,000
Jan-18	-	-	-	-	-
Feb-18	3,50,000	-	31,500	31,500	63,000
Mar-18	14,50,000	-	13,500	13,500	27,000
TOTAL (VI)	98,90,000	-	7,73,100	7,73,100	15,46,200

VII Bifurcation Turnover reported in 3B into B2B and B2C

Classification	B2B					B2C				
Month	Taxable Value	IGST	CGST	SGST	Total Taxes	Taxable Value	IGST	CGST	SGST	Total Taxes
Jul-17					0	1000		8	8	16
Aug-17					0					0
Sep-17					0					0
Oct-17					0					0
Nov-17					0					0
Dec-17					0					0
Jan-18					0					0
Feb-18					0					0
Mar-18					0					0
TOTAL (VII)	0	0	0	0	0	1000	0	8	8	16
										TOTAL (VI)
										Difference

Total				
Taxable Value	IGST	CGST	SGST	Total Taxes
1000	0	8	8	16
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
1000	0	8	8	16
9890000	0	773100	773100	1546200
-9889000	0	-773092	-773092	-1546184

VII Reconciliation Between Books and 3B

Jul-17

Month							
Particulars						Taxable Value	IGST
As per Books						34,97,500	-
As per 3B						34,97,500	-
(-)/+ Ammendments affected in relevant Months						-	-
Output for the relevant Month as per 3B						34,97,500	
Difference						-	-
Outward Supplies Adjusted in Other Months							
Month	Taxable Value	IGST	CGST	SGST	Total Taxes		
Jul-17	0	0	0	0	0		
Aug-17	0	0	0	0	0		
Sep-17	0	0	0	0	0		
Oct-17	0	0	0	0	0		
Nov-17	0	0	0	0	0		
Dec-17	0	0	0	0	0		
Jan-18	0	0	0	0	0		
Feb-18	0	0	0	0	0		
Mar-18	0	0	0	0	0		
Apr-18	0	0	0	0	0		
May-18	0	0	0	0	0		
Jun-18	0	0	0	0	0		
Jul-18	0	0	0	0	0		
Aug-18	0	0	0	0	0		
Sep-18	0	0	117000	117000	234000		
Oct-18	0	0	0	0	0		
Nov-18	0	0	0	0	0		
Dec-18	0	0	0	0	0		
Jan-19	0	0	0	0	0		
Feb-19	0	0	0	0	0		
Mar-19	0	0	0	0	0		
TOTAL (VII)						0.00	0.00
Difference - Not Reported at all or Excess Reported						0.00	0.00

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Oct-17		Oct-17	Nov-17	Nov-17	Nov-17	Nov-17	Nov-17	Dec-17
		Nov-17						
SGST	Total Taxes	Taxable Value	IGST	CGST	SGST	Total Taxes	Taxable Value	
31,500	63,000	3,50,000	-	31,500	31,500	63,000	3,50,000	
31,500	63,000	3,50,000	-	31,500	31,500	63,000	3,50,000	
-	-	-	-	-	-	-	-	
31,500	63,000	3,50,000	-	31,500	31,500	63,000	3,50,000	
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Mar-18 Mar-18 Mar-18

Mar-18		
CGST	SGST	Total Taxes
1,30,500	1,30,500	2,61,000
13,500	13,500	27,000
-	-	-
13,500	13,500	27,000
(1,17,000)	(1,17,000)	(2,34,000)
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
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		0.00
		0.00
		0.00
		0.00
117000	117000	234000.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
117000.00	117000.00	234000.00
0.00	0.00	0.00

VIII Reconciliation of Output Tax Liability

S No	Particulars	Taxable Value	IGST	CGST
1	As per Books (Jul 17 to Mar 18)	98,90,000	-	8,90,100
2	As per 3B (Jul 17 to Mar 18)	98,90,000	-	7,73,100
	Amendments			
3	Declared in 3B for FY 17-18	-	-	-
4	Declared in 3B of Next FY	-	-	1,17,000
5	Not Declared at all or Excess Declared	-	-	-
	Difference	-	-	-

VIII Table wise reporting Reconciliation

S No	Particulars	Taxable Value	IGST	CGST
1	As per 3B	98,90,000	-	7,73,100
2	To be reported in 4	-	-	-
3	To be reported in 10	-	-	1,17,000
4	To be reported in 11	-	-	-
	TOTAL	98,90,000	-	8,90,100
	As per Books	98,90,000	-	8,90,100
	Difference	-	-	-

SGST	Total Taxes
8,90,100	17,80,200
7,73,100	15,46,200
-	-
1,17,000	2,34,000
-	-
-	-

SGST	Total Taxes
7,73,100	15,46,200
-	-
1,17,000	2,34,000
-	-
8,90,100	17,80,200
8,90,100	17,80,200
-	-

I Inputs (other than RCM) as per Financial Statement

(All expenses of the Company to be included)

S no	Particulars	Taxable Value	IGST Input
1	Purchase of Goods	16303209.52	0
2	Rental Expense	870174.47	214781.41
3	Misc Expenses		
4			
5	Services Received		
6	Purchase of Fixed Assets		
	TOTAL (I)	17173383.99	214781.41

II BreakUp of Inputs Ledger wise as per Books

S No	Ledger Name (Tally)	Taxable Value	IGST Input
1	Printing & Stationery - 12%	4923	0
2	Printing & Stationery @ 18%	10285.4	0
3	Chips/Stonedust -5 %	290862.84	0
4	Metal @ 5%	319338.89	0
5	Granite/stone - 5 %	126094.9	0
6	Sand/Redmud/Morram -5 %	738413.26	0
7	Steel - 18 %	1398135.41	0
8	Wood/Plywood/Glass -28%	38354	0
9	Hardware Material -18%	100062	0
10	Hardware Material - 28 %	24293.4	0
11	Electrical Material -28%	112018.12	0
12	Electrical Material - 18%	159645.53	0
13	Cement - 28 %	338048.87	0
14	Consumables - 18 %	25693.57	0
15	Bricks/Cement Blocks - 12 %	273000	0
16	Paints - 18 %	144950.9	0
17	Repair & Maintenance -Computers - 18%	785	0
18	Tools - 18 %	22000	0
19	Consumables - 28 %	4615.52	0
20	Door/Windows - 28 %	96388	0
21	Water Proofing/chemicals -18%	184493	0
22	False Ceiling Material -28 %	148045.88	0
23	False Ceiling Material -18 %	168590	0
24	Plumbing & Sanitary - 18 %	196502.64	0
25	Plumbing & Sanitary - 28%	44899.28	0
26	Water Proofing/cemicals -28 %	2420	0
27	Labour Charges - 18 %	383722	0
28	Allowance for Const Equip - 18%	800749	0
29	Bricks/cement Blocks- 5%	56618.36	0
30	Allowance for Consumables - 18 %	125471	0

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III Input Month wise Break up

Month	Taxable Value	IGST Input	CGST Input
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Jul-17	382965.86	4620	24342.27
Aug-17	1207819.24	27300	89372.71
Sep-17	768939.04	22137.5	50129.46
Oct-17	840628.42	22618.75	69019.08
Nov-17	782079.76	0	65021.52
Dec-17	1462480.52	21175	121895.67
Jan-18	1452986.78	51961.41	101534.06
Feb-18	736683.54	0	57790.81
Mar-18	1387196.85	64968.75	99728.08
TOTAL (III)	9021780.01	214781.41	678833.66
TOTAL (II)	8137397.84	0	672459.3589
Difference	884382.17	214781.41	6374.30115

IV Rate wise breakup of Inputs

Rates	Taxable Turnover	IGST Input	CGST Input
5%			
12%			
18%			
28%			
Nil rated			
Exempt			
TOTAL (IV)	0	0	0
TOTAL (III)	9021780.01	214781.41	678833.66
Difference	-9021780.01	-214781.41	-678833.66

V HSN wise Inward Supplies

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TOTAL (V)		0	0
TOTAL (IV)		0	0
Differnces		0	0

CGST Input	SGST Input	Total Input
679193.66	679190.34	1358384
0	0	214781.41
		0
		0
		0
		0
679193.66	679190.34	1573165.41

CGST Input	SGST Input	Total Input
295.38	295.38	590.76
925.686	925.686	1851.372
7271.571	7271.571	14543.142
7983.47225	7983.47225	15966.9445
3152.3725	3152.3725	6304.745
18460.3315	18460.3315	36920.663
125832.1869	125832.1869	251664.3738
5369.56	5369.56	10739.12
9005.58	9005.58	18011.16
3401.076	3401.076	6802.152
15682.5368	15682.5368	31365.0736
14368.0977	14368.0977	28736.1954
47326.8418	47326.8418	94653.6836
2312.4213	2312.4213	4624.8426
16380	16380	32760
13045.581	13045.581	26091.162
70.65	70.65	141.3
1980	1980	3960
646.1728	646.1728	1292.3456
13494.32	13494.32	26988.64
16604.37	16604.37	33208.74
20726.4232	20726.4232	41452.8464
15173.1	15173.1	30346.2
17685.2376	17685.2376	35370.4752
6285.8992	6285.8992	12571.7984
338.8	338.8	677.6
34534.98	34534.98	69069.96
72067.41	72067.41	144134.82
1415.459	1415.459	2830.918
11292.39	11292.39	22584.78

0	0	0
0	0	0
0	0	0

VI Inputs as per GSTR 3B for FY 2017-18

Month	IGST Input	CGST Input	SGST Input	Total Input	books
Jul-17	4620	24342	24342	53304	53304.54
Aug-17	27300	89372	89372	206044	206045.42
Sep-17	22138	49458	49458	121054	122396.42
Oct-17	22618	69019	69019	160656	160656.91
Nov-17	0	65021	65021	130042	130043.04
Dec-17	21175	115540	115540	252255	264965.34
Jan-18	51961.00	101534.00	101534.00	255029	255029.53
Feb-18	0	58184	58184	116368	115579.3
Mar-18	0	39714	39714	79428	265144.91
TOTAL (VI)	149812	612184	612184	1374180	1573165.41

RCM

diff
0.54
1.42
1342.42
0.91
1.04
12710.34
0.53
-788.7
185716.91
198985.41

-225463

Month	IGST Input	CGST Input	SGST Input	Total Input
Jul-17	0	24842	24842	49684
Aug-17	0	48574	48574	97148
Sep-17	0	0	0	0
Oct-17	0	0	0	0
Nov-17	0	0	0	0
Dec-17	0	0	0	0
Jan-18	0	0	0	0
Feb-18	0	0	0	0
Mar-18	0	0	0	0
TOTAL (VI)	0	73416	73416	146832

ITC Revers	Exempt Supplies
0	0

4620	49184	49184
27300	137946	137946
22138	49458	49458
22618	69019	69019
0	65021	65021
21175	115540	115540
51961	101534	101534
0	58184	58184
0	39714	39714

VII Reconciliation Between Books and 3B

Jul-17 Jul-17

Month							
Particulars						Taxable Value	IGST Input
As per Books						382965.86	4620
As per 3B							4620
(-)/+ Ammendments affected in relevant Months							0
Input for the relevant Month as per 3B							4620
Difference							0
Inputs Adjusted in Other Months							
Month	Taxable Value	IGST Input	CGST Input	SGST Input	Total Input		
Jul-17	0	0	0	0	0		
Aug-17	0	0	0	0	0		
Sep-17	0	0	0	0	0		
Oct-17	0	0	0	0	0		
Nov-17	0	0	0	0	0		
Dec-17	0	0	0	0	0		
Jan-18	0	0	0	0	0		
Feb-18	0	0	0	0	0		
Mar-18	0	0	0	0	0		
Apr-18	0	0	0	0	0		
May-18	0	0	0	0	0		
Jun-18	0	0	0	0	0		
Jul-18	0	0	0	0	0		
Aug-18	0	0	0	0	0		
Sep-18	0	64969	66646	66646	0		
Oct-18	0	0	0	0	0		
Nov-18	0	0	0	0	0		
Dec-18	0	0	0	0	0		
Jan-19	0	0	0	0	0		
Feb-19	0	0	0	0	0		
Mar-19	0	0	0	0	0		
TOTAL (VII)						0.00	0.00
Difference - Not Reported at all or Excess Reported						0.00	0.00

[illegible]

Oct-17		Oct-17		Nov-17		Nov-17		Nov-17		Nov-17		Dec-17	
		Nov-17											
SGST Input	Total Input	Taxable Value	IGST Input	CGST Input	SGST Input	Total Input	Taxable Value						
69019.08	160656.91	840628.42	0	65021.52	65021.52	130043.04	1462480.52						
69019	160656		0	65021	65021	130042							
0	0		0	0	0	0							
69019	160656		0	65021	65021	130042							
-0.08	-0.91		0	-0.52	-0.52	-1.04							
				</									

[illegible]

[illegible]

Mar-18 Mar-18 Mar-18

Mar-18		
CGST Input	SGST Input	Total Input
99728.08	99728.08	264424.91
39714	39714	79428
0	0	0
39714	39714	79428
-60014.08	-60014.08	-184996.9
66646	66646	
66646.00	66646.00	0.00
6631.92	6631.92	-184996.91

VIII Reconciliation of Output Tax Liability

S No	Particulars	Taxable Value	IGST Input	CGST Input	SGST Input
1	As per Books (Jul 17 to Mar 18)	9021780.01	214781.41	678833.66	678830.34
2	As per 3B (Jul 17 to Mar 18)		149812	612184	612184
	Amendments				
	Declared in 3B for FY 17-18	0	0	0	0
	Declared in 3B of Next FY	0	64969	66646	66646
	Not Declared at all or Excess Declared	0	0	-4	0
	Difference	9021780	129938	133292	133292

Total Input
1572445.4
1374180
0
0
-4
198261

Serene Constructions LLP - (17-18)

CIN: AAE - 3760

Indirect Expenses

1-Jul-2017 to 31-Mar-2018

Date	Particulars	Vch Type	Vch No.	Debit	Credit
14-07-2017	Hdfc Bank	Bank Payment	264	2176.00	
18-08-2017	Hdfc Bank	Bank Payment	371	750.00	
31-08-2017	Ashruti Consultants LLP	Purchase	91	2875.00	
31-08-2017	Manjeet Bucha & Associates	Purchase	92	8625.00	
13-10-2017	Hdfc Bank	Bank Payment	558	750.00	
26-10-2017	Ashruti Consultants LLP	Journal	124	2150.00	
08-12-2017	Yes Bank Ltd	Bank Payment	702	750.00	
13-12-2017	KGM & Co	Journal	134	1250.00	
13-12-2017	KGM & Co	Journal	135	1250.00	
13-12-2017	KGM & Co	Journal	136	750.00	
23-12-2017	Selva Kumar-Happy Card	Journal	142	400.00	
11-01-2018	Yes Bank Ltd	Bank Payment	783	1650.00	
02-02-2018	Yes Bank Ltd	Bank Payment	843	7500.00	
15-03-2018	Syed Noor Ahmed -Happay Card	Journal	158	3545.00	
31-03-2018	Repair & Maintenance	Journal	202		10650.00
Opening Balance :				21136.75	
Current Total :				34421.00	10650.00
Closing Balance :				44907.75	

Date	Sum of Debit
14-Jul-17	2176
18-Aug-17	750
31-Aug-17	11500
13-Oct-17	750
Grand Total	15176