Topic Name : 2019-20 GSTR9 & 9C Workings											
Company Name : Vista Homes					Prepared by		: Jagadish				
Project Name : Vista Homes					Date		: 24-04-2020				
Table VI - All other ITC (Net of reversal)- excluding RCM											
Month	**GST as per GSTR 3B**			**GST as per BOA**			**Difference IGST**	**Difference CGST**	**Difference SGST**	**Total**	**Reasons**
	IGST	**CGST**	**SGST**	**IGST**	**CGST**	**SGST**					
April	-	4,05,160	4,05,160	-	4,05,160	4,05,160	-	-	-	-	
May	-	5,07,435	5,07,435	-	5,07,435	5,07,435	-	-	-	-	
June	7,668	9,13,491	9,13,491	7,668	9,13,491	9,13,491	-	-	-	-	
July	13,250	4,67,497	4,67,497	13,250	4,67,497	4,67,497	-	-	-	-	
August	-	5,29,435	5,29,435	-	3,68,645	3,68,645	-	1,60,790	1,60,790	3,21,579	ITC CGST 47,827 & Sgst 47,827 relating to previous financial year
Septembe	17,242	4,48,077	4,48,077	-	3,97,170	3,97,170	17,242	50,907	50,907	1,19,056	2018-19 ITC 2nd time claimed in Sep-20
October	-	3,43,187	3,43,187	-	3,43,187	3,43,187	-	-	-	-	
Novembe	-	11,14,124	11,14,124	-	10,03,463	10,03,463	-	1,10,661	1,10,661	2,21,323	Customer related Journal Vouchers wrongly claimed as ITC
December	-	4,63,577	4,63,577	-	4,63,577	4,63,577	-	-	-	-	
January	-	5,93,602	5,93,602	-	5,93,602	5,93,602	-	-	-	-	
February	-	5,40,785	5,40,785	-	5,40,795	5,40,795	-	(10)	(10)	(20)	Debit note passed BOA
March	-	5,79,862	5,79,862	-	6,93,954	6,93,954	-	(1,14,092)	(1,14,092)	(2,28,184)	Short claimed ITC
Total	**38,160**	**69,06,231**	**69,06,231**	**20,918**	**66,97,975**	**66,97,975**	**17,242**	**2,08,256**	**2,08,256**	4,33,754	Total Excess ITC claimed in 2019-20
		67,93,268						47,827	47,827	95,654	Short claim in 2018-19
							17,242	**1,60,429**	**1,60,429**	3,38,100	Paid through ITC in 2019-20 GSTR9

Topic Name: Annual returns Gst payable details 2019-20							
Company Name: Villa Orchids LLP			Prepared By	Jagadish			
Period : Apr-19 to Mar-20			Date:	24-04-2021			
Liability through ITC payment							
S No.	Particulars	Taxable Value	IGST	CGST	SGST	Total	Remarks
1	Interest from customer	2,23,214		13,393	13,393	26,786	Paid through ITC
	Total Tax liability		**-**	**13,393**	**13,393**	**26,786**	
Interest through cash payment			IGST	CGST	SGST	Total	
2	Interest on delay payment through ITC			2160	2160	4320	Paid through cash
Note : Tax liability summary sheet prepared based on Hiregange workings							

Vista Homes GTSR9 & 9C workings of 24-04-21 ver02
GST on Interest from Customer

Topic Name : 2019-20 GSTR9 & 9C Workings												
Company Name : Vista Homes		Prepared by		: Jagadish								
Project Name : Vista Homes		Date		: 24-04-2020								
Details	**Particulars**	**Taxable turnover**	**CGST**	**SGST**	**IGST**	**Total Tax**	**Due date**	**Date of payment**	**Delay**	**Interest**	**Total liability (tax + interest) - CGST**	**Total liability (tax + interest) - SGST**
Shiva Kumar-May	Interest received from customer	44,643	2,679	2,679	-	5,357	20-06-2019	28-04-2021	678	1,791	3,574	3,574
Srinivasa Raghavan Palyan-June	Interest received from customer	1,78,571	10,714	10,714	-	21,429	20-07-2019	28-04-2021	648	6,848	14,138	14,138
Total		**2,23,214**	**13,393**	**13,393**		**26,786**				**8,639**	**8,639**	**17,278**
Details	**Particulars**	**Taxable turnover**	**CGST**	**SGST**	**IGST**	**Total Tax**	**Due date**	**Date of payment**	**Delay**	**Interest**	**Total liability (tax + interest) - CGST**	**Total liability (tax + interest) - SGST**
Gumpenapally Nagarjuna	Forfeiture Amount	1,27,081	11,437	11,437	-	22,875	20-07-2019	27-07-2021	738	8,325	15,600	15,600
Total		**1,27,081**	**11,437**	**11,437**		**22,875**				**8,325**	**8,325**	**16,650**

RCM taxable value - Table III			
Month	**Taxable value as per BOA (1)**	**Taxable value as per GSTR 3B (2)**	**Difference 3 = (1-2)**
April	37,353	-	37,353
May	44,214	-	44,214
June	40,476	-	40,476
July	40,476	-	40,476
August	40,476	-	40,476
September	39,983	-	39,983
October	38,511	-	38,511
November	-	-	-
December	79,384	-	79,384
January	40,476	-	40,476
February	40,585	4,41,934	(4,01,349)
March	39,246	39,246	-
Total	**4,81,180**	**4,81,180**	**-**

Topic Name: Annual returns Gst payable details 2019-20							
Company Name: Villa Orchids LLP			Prepared By	Jagadish			
Period : Apr-19 to Mar-20			Date:	07-04-2021			
Liability through ITC payment							
S No.	Particulars	Taxable Value	IGST	CGST	SGST	Total	Remarks
1	Excess ITC to be reversed		17,242	1,60,429	1,60,429	3,38,100	Rajya lakshmi considered Customer related Jv's as ITC
2	Interest from customer	2,11,864		19,068	19,068	38,136	
3	Forfeiture amount	1,27,081		11,437	11,437	22,875	
	Total Tax liability		**17,242**	**1,90,934**	**1,90,934**	**3,99,110**	
Note : Tax liability summary sheet prepared based on Hiregange workings							

Topic Name: Annual returns Gst payable details 2019-20							
Company Name: Villa Orchids LLP			Prepared By	Jagadish			
Period : Apr-19 to Mar-20			Date:	07-04-2021			
Liability through ITC payment							
S No.	Particulars	Taxable Value	IGST	CGST	SGST	Total	Remarks
1	Excess ITC to be reversed		17,242	1,60,429	1,60,429	3,38,100	Rajya lakshmi considered Customer related Jv's as ITC
2	Interest from customer	2,11,864		19,068	19,068	38,136	
3	Forfeiture amount	1,27,081		11,437	11,437	22,875	
	Total Tax liability		**17,242**	**1,90,934**	**1,90,934**	**3,99,110**	
Note : Tax liability summary sheet prepared based on Hiregange workings							

Topic Name : 2019-20 GSTR9 & 9C Workings		
Company Name : Vista Homes	Prepared by	: Jagadish
Project Name : Vista Homes	Date	: 07-04-2020

Month	Taxable value as per BOA (1)	Taxable value as per GSTR 3B (2)	Difference 3 = (1-2)	Reasons for difference
April	73,16,113	73,96,093	-	
May	74,67,652	75,52,651	-	
June	41,22,285	33,69,581	7,12,242	Difference will come due to credit note raised for PMAY scheme GST refund
July	1,84,17,179	1,85,67,179	-	
August	93,56,777	93,56,777	-	
September	1,14,69,982	1,14,69,982		
October	29,17,091	29,17,091	-	
November	(14,62,150)	-	(14,62,150)	Negative values can't declare in GSTR3B
December	78,37,634	77,94,927	-	
January	58,55,165	58,55,165	-	
February	1,92,63,371	1,92,63,371	-	
March	96,00,571	96,00,571	(0)	
Total	**10,21,61,670**	**10,31,43,388**	**(8,93,593)**	

Taxes - including Zero rated supplies - Table II

Month	**Taxes as per BOA (1)**			**Taxes as per GSTR 3B (2)**			**IGST**	**CGST**	**CGST**		
	IGST	**CGST**	**SGST**	**IGST**	**CGST**	**SGST**	**Difference 3 = (1-2)**	**Difference 4 = (1-2)**	**Difference 5 = (1-2)**	**Difference-Reasons**	**Difference-Reasons**
April	-	4,46,166	4,46,166	-	4,46,166	4,46,166	-	-	-		
May	17,242	4,37,496	4,37,496	17,242	4,42,777	4,42,777	-	-	-		
June	-	2,04,603	2,04,603	-	2,00,961	2,00,961	-	1	1		
July	-	11,18,531	11,18,531	-	11,18,531	11,18,531	-	-	-		
August	-	5,61,407	5,61,407	-	5,61,407	5,61,407	-	-	-		
September	(17,242)	6,88,199	6,88,199	-	6,88,199	6,88,199	(17,242)	(0)	(0)		Credit note gst was not made in returns
October	-	1,75,025	1,75,025	-	1,75,025	1,75,025	-	-	-		
November	-	(87,729)	(87,729)	-	-	-	-	(87,729)	(87,729)		Credit note gst was not made in returns
December	-	4,70,258	4,70,258	-	4,66,414	4,66,414	-	-	-		
January	-	3,51,310	3,51,310	-	3,51,310	3,51,310	-	-	-		
February	-	11,55,802	11,55,802	-	11,55,802	11,55,802	-	-	-		
March	-	5,76,034	5,76,034	-	5,76,034	5,76,034	-	0	0		
Total	**-**	**60,97,103**	**60,97,103**	**17,242**	**61,82,627**	**61,82,627**	**(17,242)**	**(87,729)**	**(87,729)**		
					161568	161568					

Topic Name : 2019-20 GSTR9 & 9C Workings							
Company Name : Vista Homes						Prepared by	: Jagadish
Project Name : Vista Homes						Date	: 07-04-2020
					112963	112963	
RCM taxable value - Table III					274531	274531	
Month	**Taxable value as per BOA (1)**	**Taxable value as per GSTR 3B (2)**	**Difference 3 = (1-2)**		59,08,096	59,08,096	
April	37,353	-	37,353				
May	44,214	-	44,214				
June	40,476	-	40,476				
July	40,476	-	40,476				
August	40,476	-	40,476				
September	39,983	-	39,983				
October	38,511	-	38,511				
November	-	-	-				
December	79,384	-	79,384				
January	40,476	-	40,476				
February	40,585	4,41,934	(4,01,349)				
March	39,246	39,246	-				
Total	**4,81,180**	**4,81,180**	**-**				

Exempted, Nil rated and Non GST turnover - Table V

Month	**Taxable value as per BOA (1)**	**Taxable value as per GSTR 3B (2)**	**Difference 3 = (1-2)**	**Reasons**
April	44,94,535	44,94,535	-	
May	11,24,054	-	11,24,054	Consider books
June	1,59,418	-	1,59,418	Consider books
July	1,29,341	1,29,341	-	
August	2,54,281	2,54,281	-	
September	1,56,747	1,56,747	-	
October	1,48,151	1,48,151	-	
November	3,66,825	3,66,825	0	
December	-	-	-	
January	24,371	24,371	-	
February	-	-	-	
March	34,503	-	34,503	Consider books
Total	**68,92,226**	**55,74,251**	**12,95,844**	

S No	**Customer Name**	**Voucher Date**	**Voucher type**	**Cgst amount**	**Sgst amount**	
1	G 004 Galeti Rar	29-03-2019	Journal	50,690	50,690	
2	G 206 Mohana K	29-03-2019	Journal	11,582	11,582	
3	G 404 Santosh M	31-03-2019	Credit Note	50,690	50,690	
4	D 405 T Naveen	11-11-2019	Credit Note	73,840	73,840	ITC Claimed in Nov-19
5	E 401 Gumpenpa	30-11-2019	Credit Note	87,729	87,729	Declare in Gstr-01
	Total Output to be reduced			**2,74,531**	**2,74,531**	

Sl.No	Observations	Amount	Refer sheet	Status
1	Mile stone report shall be prepared on standard basis.	52,301	Mile stone	
2	Extra specs can be considered as composite supply of flat and tax @ 12% can be paid	9,180	Less GST	
3	Agreements need to be amended	NA	NA	
4	2A vs 3B reconciliation has to be performed	-119421.11	2A vs 3B	
5	Credit to the extent of post OC sales needs to be reversed.	NA	NA	
6	Issues w.r.t extra specs	8,974.20	Extra specs	
7	Proper GST Output invoices need to be raised	NA	Improper output invoices	
8	Wrong grouping of transactions	NA	NA	
9	CGST+ SGST paid as IGST	17,242	NA	
10	Utilization entries shall be passed in BOA	NA	NA	
11	Unique series shall be maintained for journal vouchers	NA	NA	
12	Excess rate charged by supplier	NA	NA	

Name of the client: Vista Homes
Audit review period: Apr'19 to Jan'20
Point reference: Mile stone report shall be prepared on standard basis
Source: Customer accounts

Flat No:	Customer name	Due date as per milestone	Amount as per milestone	Date considered in books of accounts	Amount considered in books of accounts	Difference in taxable value	Difference in tax amount	Interest amount
F-001	N Praveen kumar	16-09-2019	5,46,550	31-12-2019	7,46,550.00	-	-	2,951.37
		09-12-2019	2,00,000					
F-002	K Vijaya Bhasker	16-09-2019	2,11,166	31-12-2019	4,11,166.00	-	-	1,140.30
		09-12-2019	2,00,000					
F-003	Thati Parmeshwar	18-09-2019	4,12,930	31-12-2019	6,12,930.00	-	-	2,229.82
		12-12-2019	2,00,000					
F-004	Nirosha Bhootam	18-09-2019	4,11,400	31-12-2019	6,11,400.00	-	-	2,221.56
		09-12-2019	2,00,000					
F-005	Muguda Jaganmohan Rao	02-11-2018	11,56,000	31-12-2019	25,12,000.00	-	-	27050.4
		06-03-2019	6,93,600					11236.32
		18-09-2019	4,62,400					2496.96
		10-12-2019	2,00,000					-
F-008	B C Jakkana Govdar	24-09-2019	5,50,800	31-12-2019	7,50,800.00	-	-	2,974.32
		10-12-2019	2,00,000					
			Total					**52,301.05**

Name of the client: Vista Homes
Audit review period: Apr'19 to Jan'20
Point reference: Extra specs can be considered as composite supply of flat and tax @ 12% can be paid
Source: Extra spects@18%

Posting Date	Voucher no.	Customer name	Description	Taxable value	GST@12%	GST@18%	Excess tax
02-May-19	19	G 308 M shiva kumar	extra specs received	3,000	360	540	180
31-Jul-19	35	H 106 M uma maheshwari	extra car parking charges received	1,50,000	18,000	27,000	9,000
Total				**1,53,000**			**9,180**

Name of the client: Vista Homes
Audit review period: Apr'19 to Jan'20
Point reference: 2A vs 3B reconciliation has to be performed
Source: GST portal

Month	ITC as per 2A			ITC as per GSTR-3B			ITC can be availed as per 2A			ITC needs to be Reversed		
	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
Oct'19	-	3,14,739	3,14,739	-	3,43,187	3,43,187	-	3,77,687	3,77,687	-	34,500	34,500
Nov'19	-	1,64,785	1,64,785	-	11,14,124	11,14,124	-	1,97,742	1,97,742	-	(9,16,382)	(9,16,382)
Dec'19	-	12,80,727	12,80,727	-	4,63,577	4,63,577	-	15,36,873	15,36,873	-	10,73,296	10,73,296
Jan'20	-	3,11,344	3,11,344	-	5,93,602	5,93,602	-	3,42,478	3,42,478	-	(2,51,124)	(2,51,124)
TOTAL	**-**	**20,71,595**	**20,71,595**	**-**	**25,14,490**	**25,14,490**	**-**	**24,54,779**	**24,54,779**	**-**	**(59,711)**	**(59,711)**

Name of the client: **Vista Homes**
Audit review period: **Apr'19 to Jan'20**
Point reference: **Issues w.r.t extra specs**
Source: **Extra specs@18% ledger**

Posting Date	Voucher no.	Customer name	Description	Taxable value	GST@12%	GST@18%	Excess tax refunded
15-Apr-19	1	D 405 T naveen kiran	Extra specs refund	3,171	381	571	190
18-Apr-19	2	D 305 Avinash verma		1,544	185	278	93
08-May-19	4	D 404 moguram raj kumar		23,186	2,782	4,173	1,391
11-May-19	5	D 304 paka savithri		38,500	4,620	6,930	2,310
08-Jun-19	7	G 409 aparna and naveen saxena		40,462	4,855	7,283	2,428
05-Dec-19	11	D 202 P srinivas rao		42,707	5,125	7,687	2,562
Total				**1,49,570**			**8,974**

Name of the client: **Vista Homes**
Audit review period: **Apr'19 to Jan'20**
Point reference: **Proper GST Output invoices need to be raised**
Source: **sales register**

Posting Date	Voucher no.	Customer name	Taxable value	Tax liability	Remarks
30-Apr-19	3	E-208 Jeenay Jitender Kamdar	3,86,167	46,340	Address of the customer has to be mentioned on Invoice
30-Apr-19	4	E-302 Ratan N Mulani	3,86,167	46,340	Address of the customer has to be mentioned on Invoice
31-Dec-19	VH-87/2019-20	F-002 Pankaj Sanghvi	4,11,166	49,340	The physical Invoice has been raised in the name of F002- Vijay Bhasker where as Accounted for Pankaj Sanghvi in BOA
31-Dec-19	VH-95/2019-20	F-109 P Chandrasekhar Reddy	2,11,167	25,340	The physical Invoice has been raised in the name of F 109- N kalki Durga Ram Gopal where as Accounted for P Chandrasekhar Reddy in BOA
31-Dec-19	VH-96/2019-20	F-208 Pankaj Sanghvi	4,11,166	49,340	The physical Invoice has been raised in the name of F-208 Ambika Rani where as Accounted for P Pankaj Sanghvi in BOA

Name of the client: Vista Homes
Audit review period: Apr'19 to Jan'20
Point reference: Credit note pertaining to F.Y.2017-18 cannot be adjusted after Sep`18 return.
Source: Credit notes register(extracted from statements of accounts)

Posting Date	Voucher no.	Customer name	Description	Taxable value	Tax liability
11-Nov-19	9	D 405 T Naveen Kiran	Refund of GST under PMAY Scheme	1,47,680	1,47,680
05-Dec-19	11	D 202 P Srinivasa Rao	Extra specs refunded to customer	50,394	7,688
Total				**1,98,074**	**1,55,368**

Name of the client: Vista Homes
Audit review period: Apr'19 to Jan'20
Point reference: Discounts given for prompt payment of consideration can be reduced from the taxable value.
Source: Discounts allowed ledger

Posting Date	Voucher no.	Customer name	Description	Taxable value	Tax liability
10-Jun-19	JV\2	G 409 Aparna and naveen saxena	On time discount given @ 24.5 per sq.ft	30,000	3,600
17-Jun-19	JV\1	H 303 Dudilla krishna Mohan rao	On time discount given @ 118 per sq.ft	1,12,000	13,440
Total				**1,42,000**	**17,040**

Name of the client: **Vista Homes**
Audit review period: **Apr'19 to Jan'20**
Point reference: **GST needs to be paid on amount received in excess of milestones**
Source: **Debtors ledger**

Customer name	Opening	Debit	Credit	Closing(Cr. Bal)
E 001 G Vasudharamma	31,08,052	26,33,613	-	4,74,439
E 006 N Nageswar Rao	84,762	12,89,484	23,02,650	9,28,404
E-008 Babu Jyothi & Anasuya Devi	98,100	16,42,200	23,46,000	6,05,700
E-104 N V Maruti Phanidhar	1,58,216	12,67,112	18,10,160	3,84,832
E-201 G Mahender	99,000	16,66,000	23,80,000	6,15,000
E 203 O Suvarnalakshmi	83,700	12,61,400	18,02,000	4,56,900
E 301 Sreeramoju Brahamachary	99,144	16,69,808	23,85,440	6,16,488
E 307 Chaitanya YVS	83,196	12,48,072	17,80,000	4,48,732
E 401 Gumpenapally Nagarjun	1,00,044	22,21,308	24,71,308	1,49,956
E 402 U V Anjaneya Prasad	98,100	16,42,200	23,46,000	6,05,700
E 406 Samala Sravan Kumar	-	21,12,796	28,35,000	7,22,204
F 008 B C Jakkana Govdar	11,84,904	8,40,896	20,30,880	5,080
F 203 M Jagan Mohan	2,00,186	11,32,642	15,61,907	2,29,079
F 205 Neeraj Kumar	2,01,600	11,42,400	13,67,080	23,080
F 206 T Srilalitha	2,03,429	11,55,014	15,87,522	2,29,079
F 207 Dasari Chandrasekhar	2,00,186	11,32,642	15,32,457	1,99,629
F 404 A Aparna Lakshmi & Y Venugopal F	79,677	18,48,023	20,62,525	1,34,825
F 405 Shareen Jackleen		21,01,254	34,01,120	12,99,866
F 408 K Venkata Sita Rama Rao	16,39,030		22,06,600	5,67,570
Total				**86,96,563**
GST to be payable on Closing credit				**10,43,588**

Name of the client: **Vista Homes**
Audit review period: **Apr'19 to Jan'20**
Point reference: **GST has to be discharged on forfeited amount**
Source: **Previous report**

Posting Date	Customer name	Voucher No.	Narration	Gross Total	GST@18%
31-Mar-2019	H 303 Suresh Kumar Saraf	JV\275	Being amount forefited for cancelled flat	2,17,873	39,217
Total				**2,17,873**	**39,217**

Name of the client: **Vista Homes**
Audit review period: **Apr'19 to Jan'20**
Point reference: **RCM needs to be discharged on specified services**
Source: **Legal expense and Security charges(URD) ledger**

Posting Date	Ledger name	Voucher No.	Narration	Gross Total	GST@18%
10-Apr-19	Legal exp	CP\2	paid to advocate(hari babu) towards court fee to file appeal	1,040	187
10-Apr-19	Legal exp	BP\7	paid to advocate(hari babu) towards legal exp for flat B102	15,000	2,700
20-Aug-19	Legal exp	BP\1	Cheque issued to CV chandra mouli towards case filing exp	10,000	1,800
27-Apr-19	Legal consultancy charges	BP\21	cheque issued to G jagannatham towards appeal against the prder of district forum	10,000	1,800
30-Apr-19	Security charges (URD)	JV\12	security charges incurred	37,353	6,724
14-Dec-19	Security charges (URD)	JV\12	security charges incurred	39,771	7,159
Total				**1,13,164**	**20,370**

Name of the client: **Vista Homes**
Audit review period: **Apr'19 to Jan'20**
Point reference: **GST needs to be paid on Miscellaneous Income.**
Source: **Miscellaneous income ledger**

Posting date	Vendor name	Vch No.	Taxable va	GST@18%
04-May-19	Labour Charges Unregistered	BP\6	2,345	422
04-May-19	S Arjun Construction Contractor	BP\35	1,225	221
04-Dec-19	Labour Charges Unregistered	BP\11	2,345	422
19-Apr-19	Labour Charges Unregistered	BP\1	2,345	422
26-Apr-19	Labour Charges Unregistered	BP\2	2,345	422
05-Oct-19	Labour Charges Unregistered	BP\20	2,345	422
17-May-19	Labour Charges Unregistered	BP\1	2,345	422
24-May-19	Labour Charges Unregistered	BP\3	2,345	422
31-May-19	Labour Charges Unregistered	BP\3	2,345	422
06-Jul-19	G Mannem for Allow for Const Equip Unregistered	BP\1	2,345	422
14-Jun-19	Labour Charges Unregistered	BP\7	2,345	422
14-Jun-19	S Arjun Construction Contractor	BP\16	1,225	221
21-Jun-19	Labour Charges Unregistered	BP\2	2,345	422
21-Jun-19	S Arjun Construction Contractor	BP\27	1,225	221
27-Jun-19	Labour Charges Unregistered	BP\2	2,345	422
27-Jun-19	Rekha Pande Mobilesation Account	BP\9	1,225	221
07-May-19	Labour Charges Unregistered	BP\1	2,345	422
07-May-19	S Arjun Construction Contractor	BP\20	1,225	221
07-Dec-19	S Arjun Construction Contractor	BP\7	1,225	221
07-Dec-19	Labour Charges Unregistered	BP\18	2,345	422
19-Jul-19	G Mannem for Allow for Const Equip Unregistered	BP\3	2,345	422
19-Jul-19	S Arjun Construction Contractor	BP\15	1,225	221
26-Jul-19	G Mannem for Allow for Const Equip Unregistered	BP\2	2,345	422
26-Jul-19	S Arjun Construction Contractor	BP\7	1,225	221
08-Feb-19	G Mannem for Allow for Const Equip Unregistered	BP\17	2,345	422
08-Feb-19	S Arjun Construction Contractor	BP\19	1,225	221
08-Sep-19	G Mannem for Allow for Const Equip Unregistered	BP\1	2,345	422
08-Sep-19	S Arjun Construction Contractor	BP\16	1,225	221
16-Aug-19	G Mannem for Allow for Const Equip Unregistered	BP\15	2,345	422
16-Aug-19	S Arjun Construction Contractor	BP\17	1,225	221
23-Aug-19	S Arjun Construction Contractor	BP\10	1,225	221
23-Aug-19	G Mannem for Allow for Const Equip Unregistered	BP\16	2,345	422
29-Aug-19	G Mannem for Allow for Const Equip Unregistered	BP\2	2,345	422
30-Aug-19	S Arjun Construction Contractor	BP\12	1,225	221
09-Jun-19	G Mannem for Allow for Const Equip Unregistered	BP\2	2,345	422
09-Jun-19	S Arjun Construction Contractor	BP\21	1,225	221
13-Sep-19	G Mannem for Allow for Const Equip Unregistered	BP\6	2,345	422
20-Sep-19	G Mannem for Allow for Const Equip Unregistered	BP\3	2,345	422
20-Sep-19	S Arjun Construction Contractor	BP\19	1,225	221
10-Jan-19	G Mannem for Allow for Const Equip Unregistered	BP\8	2,345	422
10-Apr-19	G Mannem for Allow for Const Equip Unregistered	BP\9	2,345	422
10-Nov-19	G Mannem for Allow for Const Equip Unregistered	BP\5	2,345	422
18-Oct-19	G Mannem for Allow for Const Equip Unregistered	BP\7	2,345	422
25-Oct-19	G Mannem for Allow for Const Equip Unregistered	BP\7	2,345	422

Posting date	Vendor name	Vch No.	Taxable va	GST@18%
11-Jan-19	G Mannem for Allow for Const Equip Unregistered	BP\2	2,345	422
11-Jan-19	S Arjun Construction Contractor	BP\6	1,225	221
11-Aug-19	G Mannem for Allow for Const Equip Unregistered	BP\1	2,345	422
11-Aug-19	S Arjun Construction Contractor	BP\5	1,225	221
15-Nov-19	G Mannem for Allow for Const Equip Unregistered	BP\7	2,345	422
22-Nov-19	G Mannem for Allow for Const Equip Unregistered	BP\3	2,345	422
29-Nov-19	G Mannem for Allow for Const Equip Unregistered	BP\3	2,345	422
29-Nov-19	S Arjun Mobilization Account	BP\10	1,225	221
12-Jun-19	G Mannem for Allow for Const Equip Unregistered	BP\3	2,345	422
12-Jun-19	Rekha Pande Construction Contractor	BP\12	1,960	353
13-Dec-19	G Mannem for Allow for Const Equip Unregistered	BP\1	2,345	422
20-Dec-19	G Mannem for Allow for Const Equip Unregistered	BP\5	2,345	422
20-Dec-19	S Arjun Construction Contractor	BP\9	1,225	221
27-Dec-19	G Mannem for Allow for Const Equip Unregistered	BP\2	2,345	422
27-Dec-19	S Arjun Mobilization Account	BP\6	1,225	221
01-Mar-20	G Mannem for Allow for Const Equip Unregistered	BP\6	2,345	422
01-Mar-20	S Arjun Mobilization Account	BP\12	1,225	221
01-Oct-20	G Mannem for Allow for Const Equip Unregistered	BP\8	2,345	422
01-Oct-20	S Arjun Mobilization Account	BP\18	1,225	221
17-Jan-20	G Mannem for Allow for Const Equip Unregistered	BP\7	2,345	422
17-Jan-20	S Arjun Mobilization Account	BP\12	1,225	221
24-Jan-20	G Mannem for Allow for Const Equip Unregistered	BP\2	2,345	422
31-Jan-20	G Mannem for Allow for Const Equip Unregistered	BP\5	2,345	422
31-Jan-20	S Arjun Mobilization Account	BP\11	1,225	221
Total			**1,32,195**	**23,795**

Name of the client: Vista Homes
Audit review period: Apr'19 to Jan'20
Point reference: Material supplied to contractors should be treated as separate supply
Source: Cement contractor reimbursement

Posting Date	Ledger name	Description	Voucher No.	Gross Total	GST@28%
24-Apr-19	Rekha Pande Construction Contractor	Supply of cement bags	JV\1	6,860	1,921
24-Apr-19	Rekha Pande Construction Contractor	Supply of cement bags	JV\2	11,597	3,247
24-Apr-19	Rekha Pande Construction Contractor	Supply of cement bags	JV\3	10,617	2,973
24-Apr-19	S Arjun Construction Contractor	Supply of cement bags	JV\4	8,820	2,470
24-Apr-19	S Arjun Construction Contractor	Supply of cement bags	JV\5	14,374	4,025
24-Apr-19	S Arjun Construction Contractor	Supply of cement bags	JV\6	11,760	3,293
23-May-19	Rekha Pande Construction Contractor	Supply of cement bags	JV\1	3,430	960
23-May-19	Rekha Pande Construction Contractor	Supply of cement bags	JV\2	2,613	732
23-May-19	Rekha Pande Construction Contractor	Supply of cement bags	JV\3	3,607	1,010
25-May-19	S Arjun Construction Contractor	Supply of cement bags	JV\1	3,430	960
25-May-19	S Arjun Construction Contractor	Supply of cement bags	JV\2	4,084	1,143
25-May-19	S Arjun Construction Contractor	Supply of cement bags	JV\3	4,600	1,288
25-May-19	S Arjun Construction Contractor	Supply of cement bags	JV\4	121	34
09-Jul-19	Rekha Pande Construction Contractor	Supply of cement bags	JV\1	4,600	1,288
09-Jul-19	Rekha Pande Construction Contractor	Supply of cement bags	JV\3	2,123	595
09-Jul-19	Rekha Pande Construction Contractor	Supply of cement bags	JV\5	4,900	1,372
09-Jul-19	Rekha Pande Construction Contractor	Supply of cement bags	JV\7	8,167	2,287
09-Jul-19	Rekha Pande Construction Contractor	Supply of cement bags	JV\9	6,534	1,829
09-Jul-19	Rekha Pande Construction Contractor	Supply of cement bags	JV\11	7,350	2,058
09-Jul-19	Rekha Pande Construction Contractor	Supply of cement bags	JV\13	8,167	2,287
09-Jul-19	Rekha Pande Construction Contractor	Supply of cement bags	JV\15	8,167	2,287
09-Jul-19	S Arjun Construction Contractor	Supply of cement bags	JV\17	2,753	771
09-Jul-19	S Arjun Construction Contractor	Supply of cement bags	JV\19	3,430	960
09-Jul-19	S Arjun Construction Contractor	Supply of cement bags	JV\21	5,227	1,464
09-Jul-19	S Arjun Construction Contractor	Supply of cement bags	JV\23	9,800	2,744
09-Jul-19	S Arjun Construction Contractor	Supply of cement bags	JV\25	8,984	2,515
09-Jul-19	S Arjun Construction Contractor	Supply of cement bags	JV\27	8,984	2,515
09-Jul-19	S Arjun Construction Contractor	Supply of cement bags	JV\29	8,167	2,287
09-Jul-19	S Arjun Construction Contractor	Supply of cement bags	JV\31	9,800	2,744
29-Aug-19	Rekha Pande Construction Contractor	Supply of cement bags	JV\1	8,167	2,287
29-Aug-19	Rekha Pande Construction Contractor	Supply of cement bags	JV\3	13,800	3,864
29-Aug-19	Rekha Pande Construction Contractor	Supply of cement bags	JV\5	25,534	7,150
29-Aug-19	Rekha Pande Construction Contractor	Supply of cement bags	JV\7	5,475	1,533
29-Aug-19	Rekha Pande Construction Contractor	Supply of cement bags	JV\9	2,628	736
29-Aug-19	Rekha Pande Construction Contractor	Supply of cement bags	JV\11	5,475	1,533
29-Aug-19	S Arjun Construction Contractor	Supply of cement bags	JV\13	8,167	2,287
29-Aug-19	S Arjun Construction Contractor	Supply of cement bags	JV\15	16,033	4,489
29-Aug-19	S Arjun Construction Contractor	Supply of cement bags	JV\17	27,834	7,794
29-Aug-19	S Arjun Construction Contractor	Supply of cement bags	JV\19	5,913	1,656
29-Aug-19	S Arjun Construction Contractor	Supply of cement bags	JV\21	3,285	920
29-Aug-19	S Arjun Construction Contractor	Supply of cement bags	JV\23	4,818	1,349
Total				**3,20,197**	**89,655**

Name of the client: **Vista Homes**
Audit review period: **Apr'19 to Jan'20**
Point reference: **GST needs to be paid on amount collected as interest for delay payment.**
Source: **Interest received from customer**

Posting date	Voucher no.	Customer name	Taxable value	Tax liability
02-May-19	JV\1	G 308 M shiva kumar	50,000	6,000
06-Jun-19	JV\1	G 408 srinivasa raghav palyan	2,00,000	24,000
Total			**2,50,000**	**30,000**