

GSTR 3B Details Form

Company / Firm Name		B & C Estates		
From date		01-06-2020	To date	30-06-2020
Item	Total taxable value	IGST	CGST	SGST
A. ITC available from earlier periods	-	-	28,06,704.00	28,00,245.00
B. ITC for the current period	-	-	6,854.00	6,854.00
C. ITC for RCM paid	-	-	2,250.00	2,250.00
D. ITC ineligible	-	-	-	-
E. Net ITC (A+B+C-D)	-	-	28,15,808.00	28,09,349.00
F. Outward taxable supplies B2B		-	-	-
G. Outward taxable supplies B2C		-	-	-
H. RCM inward supplies	25,000.00	-	2,250.00	2,250.00
I. Sub total (F+G+H)	25,000.00	-	2,250.00	2,250.00
J. Net tax payable (I-E)		-	-28,13,558.00	-28,07,099.00
K. Outwards supplies exempt	273.00	-	-	-
Remarks :				
Details of amount paid :				
Challan no		Amount payable		4,500
Approved		Challan date		
Sign	Accountant	Jagadish	Consultant	
	D. Vijay Kumar	Hire garage review mail attached		
Date	13/07/2020			

Notes:

1. Attach relevant statements, copies of ledgers and other documents to this form.
2. This form must be submitted on the Friday preceding the 15th of each month.
3. Payment must be made on or before time.
4. Account for the payment in Fridays statement.
5. Wherever possible make payments through YES Bank.

B & C Estates (20-21)
M G Road, Ranigunj
Secunderabad

GST Computation
1-Jun-2020 to 30-Jun-2020

GSTIN/UID :

1-Jun-2020 to 30-Jun-2020

Returns Summary

Total number of vouchers for the period		57
Included in returns		21
<i>Participating in return tables</i>	21	
<i>No direct implication in return tables</i>	0	
Not relevant for returns		36
Incomplete/Mismatch in information (to be resolved)		0

Particulars	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
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Outward Supplies

Local Sales	273.00					
Exempted	273.00					
Total Outward Supplies	273.00					
Total Liability	273.00					

Inward Supplies

Local Purchase	1,10,446.00					
Taxable	77,201.00		6,853.59	6,853.59		13,707.18
Exempted	33,245.00		6,853.59	6,853.59		13,707.18
Reverse Charge Supplies	25,000.00		2,250.00	2,250.00		4,500.00
Total Inward Supplies	1,35,446.00		9,103.59	9,103.59		18,207.18
Total Input Tax Credit	1,10,446.00		6,853.59	6,853.59		13,707.18

B & C Estates (20-21)
M G Road, Ranigunj
Secunderabad

Voucher Register
1-Jun-2020 to 30-Jun-2020

Vouchers of : **Purchase Taxable**

1-Jun-2020 to 30-Jun-2020

Date	Particulars	GSTIN/UIN	Vch Type	Vch No.	Invoice No.	Invoice Date	Taxable Value	Eligible Inte- grated Tax	Eligible Central Tax Amount	Eligible State Tax Amount	Eligible Cess Amount	Total Eligible Tax Amount
1-6-2020	SUP-Praful Sahitary		Purchase	PUR/10001	57	28-May-2020	7,278.00		655.02	655.02		1,310.04
1-6-2020	SUP-Praful Sanitary		Purchase	PUR/10002	PS2020163	31-May-2020	6,606.00		594.54	594.54		1,189.08
4-6-2020	SP- Ajay Mehta	36AATPM6413C1Z0	Purchase	PUR/10003	GST20204208	4-Jun-2020	35,000.00		3,150.00	3,150.00		6,300.00
17-6-2020	SUP-Name 144	36ACQFS2044C1Z7	Purchase	PUR/10004	11419	17-Jun-2020	2,907.00		261.63	261.63		523.26
17-6-2020	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10005	11408	28-May-2020	11,024.00		992.16	992.16		1,984.32
17-6-2020	SUP-Shah Traders		Purchase	PUR/10006	225	11-Jun-2020	12,712.00		1,144.08	1,144.08		2,288.16
17-6-2020	SUP-Sree Venkata Durga Anjaneya Steel Tubes		Purchase	PUR/10007	2473	2-Jun-2020	624.00		56.16	56.16		112.32
26-6-2020	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Journal	JOU/10017			1,050.00					
Grand Total							77,201.00		6,853.59	6,853.59		13,707.18

B & C Estates (20-21)

M G Road, Ranigunj
Secunderabad

OIE-Legal Services

Ledger Account

1-Jun-2020 to 30-Jun-2020

Date	Particulars	Vch Type	Vch No.	Debit	Credit
26-6-2020	Cr BANK-Yes Bank A/c No:009763700002182 Payment Being amount transferd to periprabhakar towards petitions in high court with regard to society registration of mayflower grande		PAY/10037	25,000.00	
				25,000.00	
Dr	Closing Balance				25,000.00
				25,000.00	25,000.00

B & C Estates (20-21)
M G Road, Ranigunj
Secunderabad

Voucher Register
1-Jun-2020 to 30-Jun-2020

Vouchers of : Purchase From Unregistered Dealer - Taxable

1-Jun-2020 to 30-Jun-2020

Date	Particulars	GSTIN/UID	Vch Type	Vch No.	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
26-6-2020	BANK-Yes Bank A/c No:009763700002182		Payment	PAY/10037	25,000.00		2,250.00	2,250.00		4,500.00
	Grand Total				25,000.00		2,250.00	2,250.00		4,500.00

B & C Estates (20-21)

M G Road, Ranigunj
Secunderabad

Profit & Loss A/c

1-Jun-2020 to 30-Jun-2020

Particulars	1-Jun-2020 to 30-Jun-2020	Particulars	1-Jun-2020 to 30-Jun-2020
Purchase Accounts		Sales Accounts	
Construction Material-Registered Dealers	41,151.00		
Department Work Unregistered	30,825.00	Direct Incomes	
Other Expenses	38,470.00		
		Indirect Incomes	
Indirect Expenses		INCOME-FDR	273.00
Financial Expenses	990.00		
Other Indirect Expenses	24,998.94	Nett Loss	
Salaries & Employee Benefits	33,335.00		
Total	1,69,769.94	Total	1,69,769.94

B & C Estates (20-21)

M G Road, Ranigunj
Secunderabad

IFDR-Yes Bank

Ledger Account

1-Jun-2020 to 30-Jun-2020

Date	Particulars	Vch Type	Vch No.	Debit	Credit
1-6-2020	Dr Opening Balance				36,527.00
10-6-2020	Dr BANK-Yes Bank A/c No:009763700002182 Receipt		REC/10008		273.00
	Cheque/DD 041340100015129/2 10-6-2020		273.00 Dr		
	Being interest on FD ref no :041340100015129/2				
	Cr Closing Balance			36,800.00	36,800.00
				36,800.00	36,800.00

Electronic Credit Ledger

GSTIN - 36AAHFB7046A1ZT

Legal Name - B & C ESTATES

Period: From -01/03/2020 To - 13/07/2020

Sr.No	Date	Reference No.	Tax period, if any	Description	Transaction Type [Debit (DR) / Credit (CR)]	Credit/Debit (₹)					Balance Available (₹)				
						Integrated Tax	Central Tax	State Tax	CESS	Total	Integrated Tax	Central Tax	State Tax	CESS	Total
-	-	-	-	Opening Balance	-	-	-	-	-	-	0.00	28,19,471.00	28,13,012.00	0.00	56,32,483.00
1	20/03/2020	AA360220356610P	Feb-20	ITC accrued through - Inputs	Credit	0.00	0.00	0.00	0.00	0.00	0.00	28,19,471.00	28,13,012.00	0.00	56,32,483.00
2	20/03/2020	DI3603200106052	Feb-20	Other than reverse charge	Debit	0.00	15,254.00	15,254.00	0.00	30,508.00	0.00	28,04,217.00	27,97,758.00	0.00	56,01,975.00
3	05/05/2020	AA360320120718J	Mar-20	ITC accrued through - Inputs	Credit	0.00	2,487.00	2,487.00	0.00	4,974.00	0.00	28,06,704.00	28,00,245.00	0.00	56,06,949.00
-	-	-	-	Closing Balance	-	-	-	-	-	-	0.00	28,06,704.00	28,00,245.00	0.00	56,06,949.00

B & C Estates (20-21)

M G Road, Ranigunj

Secunderabad**OUTPUT**

Group Summary

1-Apr-2020 to 11-Jul-2020

Page 1

Particulars	Closing Balance	
	Debit	Credit
Output CGST 6%		2,12,250.00
Output SGST 6%		2,12,250.00
Grand Total		4,24,500.00

B & C Estates (20-21)

M G Road, Ranigunj
Secunderabad

INPUT

Group Summary

1-Apr-2020 to 11-Jul-2020

Page 1

Particulars	Closing Balance	
	Debit	Credit
INPUT CGST		
Input CGST 9%	16,39,837.24	
INPUT SGST		
Input SGST 9%	6,853.59	
	16,34,452.54	
		6,853.59
Grand Total	32,87,996.96	

Name of the client BNC

Financial Year 2020-21
Period June

Document name Summary of issues and queries

Issues relating to current filing period:

S.No.	Period	Nature	Description	Status	Taxable value	IGST	CGST	SGST	Client Comments	H&A Remarks
1	Jun'20	Issue								
2	Jun'20	Issue								
3	Jun'20	Issue								

Name of the client BNC
 Financial Year 2020-21
 Period June
 Document name Reconciliation

1. Turnover and Taxes reconciliation as per BOA and GSTR-3B

Tax period	Nature of the supply	Turnover			Taxes paid			Remarks
		As per BOA	As per GSTR-3B	Difference	As per BOA	As per GSTR-3B	Difference	
Jun'20	Taxable supplies	-	-	-	-	-	-	
	Exempt supplies	-	-	-	-	-	-	

2. Tax liability as per GSTR-1 and GSTR-3B

Tax period	IGST	Tax liability declared in GSTR-1			Tax liability declared in GSTR-3B			Short fall (-)/ Excess(+) in liability	
		CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
Jun'20	-	-	-	-	-	-	-	-	-

3. Tax paid on zero-rated supplies

Tax period	IGST	Tax liability declared in GSTR-1			Tax liability declared in GSTR-3B			Short fall (-)/ Excess(+) in liability	
		CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
Jun'20	-	-	-	-	-	-	-	-	-

4. ITC reconciliation - BOA vs GSTR-3B

Tax period	IGST	ITC as per BOA			Net ITC claimed as per GSTR-3B			(GSTR-3B - BOA)		Remarks
		CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST	
Jun'20	-	6,854	6,854	6,854	-	6,854	6,854	-	0	

5. GSTR-2A vs. GSTR-3B vs. BOA

Tax period	IGST	ITC as per GSTR-2A			ITC as per GSTR-3B			ITC as per BOA		
		CGST	SGST	Total	CGST	SGST	Total	IGST	CGST	SGST
Jun'20	-	-	-	-	-	-	-	6,854	6,854	0

Work Done

Reconciled taxes to be paid as per the BOAs and workings.
 Reconciled ITC as per BOAs and GSTR-3B.

3 of GSTR-2A as on date updated from portal. Only 3 invoices found.
 Utilization entry was passed for Mar'20, Jun'20's yet to be filed and then the entry will be passed. For coming periods same has to be checked.

Re: BNC Gst calculations for the month of june -2020

From: Aporna DasGupta (apornadas@hiregange.com)
To: rajyalakshmi@modiproperties.com
Cc: hemanth@hiregange.com; jagadish@modiproperties.com
Date: Friday, July 17, 2020, 10:56 AM GMT+5:30

Dear madam,

Kindly proceed with filing the return for BNC as per the attachment. No issues found.

Warm Regards,
Aporna Dasgupta,
Article Assistant
HIREGANGE & ASSOCIATES
Chartered Accountants
Mobile: +91 9100959475

4th Floor, Anushka Pride,
Beside SBI Bank, Above Lawrence & Mayo store,
Road Number 12, Banjara Hills,
Hyderabad, Telangana 500034

Our Locations: Bangalore | Hyderabad | Visakhapatnam | NCR (Gurgaon) | Mumbai | Pune | Chennai | Guwahati | Noida
www.hiregange.com

From: Rajyalakshmi <rajyalakshmi@modiproperties.com>
Sent: 13 July 2020 17:35
To: B HemanthKumar <hemanth@hiregange.com>; Aporna DasGupta <apornadas@hiregange.com>
Subject: BNC Gst calculations for the month of june -2020

Hemanth garu,

Please find the attached GST calculation for the month June-20 of M/s. B & C Estates

Regards
N Rajyalakshmi
Sr.Accountant | +91 9502211611 | rajyalakshmi@modiproperties.com
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BNC_GST working sheet_June'2020_GSTR 3B_AD.xlsx
39.6kB