INWARD No. 313 Date 13/1/22 Sign. MODI PROPERTIES PVT. LTD. SEC'BAD

OFFICE OF THE COMMISSIONER OF CENTRAL TAX (GST)
AUDIT-II COMMISSIONERATE, HYDERABAD
D.No.1-98/B/20 & 21, SANVI YAMUNA PRIDE, KRITHIKA LAYOUT, HI-TECH CITY,MADHAPUR, HYDERABAD-500081

E-Mail: group12circle1@gmail.com

C.NO.V/01/GST/~~81~~ 78/2020-GR.12/CIR-I **DATED: 05 .01.2022**

DIN: 20220156Y50000222CY

SHOW CAUSE NOTICE.

Sub: - GST – Short/Nonpayment of GST under Reverse Charge Mechanism and irregular Input Tax Credit (ITC) during the period from July, 2017 to March, 2019 in terms of the provisions of the CGST Act, 2017 by M/s. VILLA ORCHIDS LLP, Secunderabad, GISTIN: 36AANFG4817C1ZH – Issue of Show Cause Notice – Reg.

***

M/s. VILLA ORCHIDS LLP, 2*° Floor,5-4- 187/ 3 and 4, Soham Mansion, M.G.Road, Secunderabad, Hyderabad Telangaana-500003. [hereinafter called "the taxpayer'] are dealers engaged in the business of supply of Construction of Residential Complex Service falling under SAC **995411 of** GST Tariff of India and holders of GISTIN: 36AANFG4817C1ZH with effect from 01.07.2017. The taxpayer has filed GST Returns including Annual returns for the year 2017-18 [July, 2017 to March, 2018] to 2018-19.

2. Audit on the GST accounts of the taxpayer has been conducted by the Superintendents of Central Tax, Group-12, Circle-I of Audit-II Commissionerate for the year 2017-18 [July, 2017 to March, 2018] to 2018-19 and the following observations were noticed and communicated to the tax payer vide the Final Audit Report No.815/2020-21-GST dated 11.06.2021 issued by the Assistant Commissioner, Audit-II, Circle-I:

(i). **Non-payment of GST under RCM on Brokerage/Commission paid to un-registered persons (Rs.3,060/-):**

On scrutiny of GST Returns with Balance sheet and Ledgers, it is observed that the Tax Payer has not discharged Tax of Rs.3,060/- 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	Taxable Value(Rs)	CGST @9%	SGST @9%	Total GST Payable
Jul-17	8500	765	765	1530
Aug-17	8500	765	765	1530
TOTAL	17000	1530	1530	3060

The tax liability vests on the taxpayer under RCM on purchases from un-registered dealers in terms of Section 9 (4) of the CGST Act, 2017, which prescribes as follows:

"9. Levy and collection.—

(4) [The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both"

During the period from 01.07.2017 to 12.10.2017, in respect of purchases from unregistered dealers, the taxpayer has not paid GST in contravention of Section 9 (4) of the CGST Act, 2017 read with Notification No.08/2017-Central Tax (Rate) dated 28.06.2017 as amended by Notification No.38/2017-Central Tax (Rate) dated 13.10.2017 issued by the Government under Section 9(4).

Therefore, the tax amount of Rs.3,060/- [CGST:Rs.1,530/- (+) SGST:Rs.1,530/-] along with applicable interest and applicable penalty are recoverable from the taxpayer under Section 74 (1), Section 50 and Section 74 (1) of respectively of the CGST Act, 2017.

(ii). **Interest for delayed filing of GSTR-3B Returns for the Months July, 2017, August, 2017 and October, 2017:**

On verification of GSTR-3B returns filed by the party, it is observed that there is a delay in filing of GSTR-3B returns for the Months July, 2017, August, 2017 and October, 2017 as detailed hereunder:

MONTH	Cash paid/Rs)	DUE DATE	FILED DATE	DELAY	INTEREST @18% Payable
Jul-17	188774	25-08-2017	02-09-2017	5	466
Auq-17	48092	20-09-2017	03-10-2017	13	308
Oct-17	4008	20-11-2017	17-12-2017	27	53
TOTAL					827

Interest liability is concurrent with tax liability on the taxpayer in terms of Section 50 of the CGST Act, 2017 which reads as under;

Section 50. Interest on delayed payment of tax.-

(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council:

Rate of interest prescribed @18% for Sub-section (1) of section 50 of the CGST Act. 2017 vide Notification No.13/2017 – Central Tax, dated the 28th June, 2017.

The tax payer is liable to pay interest amount of Rs.827 /- under Section 50 along with applicable penalty under Section 125(5) of CGST Act-2017.

(iii) Non-payment of GST on Advances received in FY.2017-18 and 2018-19:

As per Section 13 of CGST Act,2017, reproduced below:"

Section13.Time of supply of services.

(1). The liability to pay tax on services shall arise at the time of supply, as determined in accordance with the provisions of this section.

(2). The time of supply of services shall be the earliest of the followingdates, namely:-

(i). the date of issue of invoice by the supplier, if the invoice issued within the period prescribed under sub-section (2) of section 31 or the date ofreceipt of payment, whichever is earlier; or

(ii). the date of provision of service, if the invoice is not issued within the period prescribed under sub-section (2) of section 31 or the date of receipt ofpayment, whichever is earlier; "

The details are as under

Description	2017-18	2018-19	TOTAL
SALES AS PER P&L	198345402	204489452	402834854
TURNOVER AS PER GSTR 9C	206465103	206601387	413066490
AMOUNTS RECEIVED THROUGH CHEQUES.	116714926	298469294	415184220
NON-GST /EXEMPTED	**2017-18**	**2018-19**	**TOTAL**
SUPPLY(Sale of Land)	144185500	2257500	146443000
TAXABLE SUPPLY (INCLUDING TAX) i. e. Construction Service	8781302	82261636	91042938
TOTAL			237485938

During the period 2017-18 and 2018-19 it is observed that the taxpayer has received an amount of Rs.41,51,84,220/- through cheques. Out of this amount the taxpayer has paid tax on the taxable value of Rs.7,71,55,032/- at the rate of 18%.The taxpayer has claimed Rs.14,64,43,000/- towards exempted Sales (Sale of Land). Thus the taxpayer has not paid Tax on the differential Turnover of Rs.17,76,98,282/- which works out to Rs.1,59,92,845/-(CGST @9%) and SGST Rs.1,59,92,845/- @9%. The details are as under:

Total receipts during FY 2017-18 and 2018-19	41,51,84,220
Invoice raised during FY 2017- 18 and 2018-19 against Sale of land.	14, 64,43,000
Tax already paid during 2017- 18 and 2018-19 (including tax) taxable value Rs.7,71,55,032/-)	9,10,42,938
Differential amount for Construction service	17,76,98,282

In view of the above, the tax payer is liable to pay tax amount i.e., CGST Rs.1,59,92,845/- @9% and SGST Rs.1,59,92,845/- @9% on taxable value of Rs.17,76,98,282/- along with applicable interest and penalty under Section 74 (1), Section 50 and Section 74 (1) of respectively of the CGST Act, 2017.

(iv). <u>Ineligible ITC availed during the FY-2018-19:</u>

During audit of the records of the taxpayer for the period from April-2018 to March, 2019, it appears that the taxpayer has wrongly claimed Input Tax Credit to the extent of **Rs.44,51,756/-** (Rs.**22,25,878/-** of CGST, Rs. **22,25,878/-** of SGST). The said irregular ITC is recoverable along with interest and penalty under Section 50 and 74 of the CGST Act, 2017, SGST Act, 2017 and the said provisions of the CGST Act-2017.

Description	IGST	CGST	SGST	TOTAL-ITC
GSTR-2A (Dynamic as on 10-12-21) Grand Total for FY-2018-19	850665	5087976	5087976	11026617
GSTR-3B Returns ITC claimed and shown @ Tab-6B and Tab-8B	70696	7313854	7313854	14698404
Net excess ITC over and above of GSTR-2A Returns	.779969	-2225878	-2225878	-4451756

In terms of Section 16(2) of the CGST Act, 2017 stipulates conditions for availing ITC by the Registered person. Section 16(2) as existing during the material period is reproduced below:

(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,-

(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;

(b) he has received the goods or services or both.

Explanation.-For the purposes of this clause, it shall be deemed that the registered person has received the goods where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;

(c) subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply; and

(d) he has furnished the return under section 39:

In terms of Section 16(2)(c) of the CGST Act, 2017, one of the conditions for availing ITC by the recipient customer is that the tax charged in respect of the supply has been paid to the Government by the supplier. However, the taxpayer did not produce any evidence in support of payment of GST to the Government by the supplier to the extent of the said amount of credits. Similar provisions exist under the Telangana State Goods and Services Tax Act, 2017 and the CGST Act, 2017 made applicable to IGST Act, 2017 also.

<u>Section 41 of CGST Act 2017 : Claim of input tax credit and provisional acceptance thereof.</u>

(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to take the credit of eligible input tax, as self-

assessed, in his return and such amount shall be credited on a provisional basis to his electronic credit ledger.

Section 42 of CGST Act 2017: Matching, Reversal and Reclaim of Input Tax Credit (CHAPTER IX – RETURNS)

(1) The details of every inward supply furnished by a registered person (hereafter in this section referred to as the "recipient") for a tax period shall, in such manner and within such time as may be prescribed, be matched–

(a) with the corresponding details of outward supply furnished by the corresponding registered person (hereafter in this section referred to as the "supplier") in his valid return for the same tax period or any preceding tax period;

(b) with the integrated goods and services tax paid under section 3 of the Customs Tariff Act, 1975 in respect of goods imported by him; and

(c) for duplication of claims of input tax credit.

(vi)(f) Further Rule 36 of the CGST Rules 2017, lays down the documentary requirements and conditions for claiming ITC as below:

As per Rule 36 which prescribes the documentary requirements and conditions for claiming input tax credit.-

(1)The input tax credit shall be availed by a registered person, including the Input Service Distributor, on the basis of any of the following documents, namely,-
(a) an invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31;
(b) an invoice issued in accordance with the provisions of clause (f) of sub-section (3) of section 31, subject to the payment of tax;
(c) a debit note issued by a supplier in accordance with the provisions of section 34; (d) a bill of entry or any similar document prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on imports;
(e) an Input Service Distributor invoice or Input Service Distributor credit note or any document issued by an Input Service Distributor in accordance with the provisions of sub-rule (1) of rule 54.
(2) Input tax credit shall be availed by a registered person only if all the applicable particulars as specified in the provisions of Chapter VI are contained in the said document, and the relevant information, as contained in the said document, is furnished in FORM GSTR-2 by such person

In view of the above provisions, it is seen that ITC can be availed by a registered taxpayer only if all applicable particulars specified in the Tax Invoice (under Chapter VI of the Rules, ibid) are furnished in the Form GSTR-2A of the taxpayer.

When the supplier files GSTR –1 Return in any particular month disclosing his sales, the corresponding details are captured in the GSTR – 2A of the recipient. Hence, the amount of ITC available as disclosed in Table 4A must match with tax details disclosed in Form GSTR - 2A. It is important to reconcile Form GSTR – 3B and Form GSTR – 2A. The excess Input Tax credit is not appearing in the GSTR 2 A of the Tax payer for the relevant period. Hence, it appears that the supplier of the recipient has not paid the tax to the Government to that extent of the amount not appearing in the GSTR 2A.

Hence, it appears that the tax-payer is not eligible for **Rs.44,51,756/-** (Rs. **22,25,878/-** of CGST, Rs. **22,25,878/-** of SGST), the taxpayer was requested to pay the said ineligible ITC along with interest and penalty as applicable along with other paras.

4. <u>Reply of the taxpayer:</u> The tax payer has been requested to comply the payment involved in the above objections from Para- 2(i) to 2 (iii) vide the Superintendent of Central Tax, Group-12's C.No.V/01/GST/81/2020-Gr.12/Cir-I dated 27.03.2021 and C.No.V/01/GST/78/2020-Gr.12/Cir-I dated 08.04.2021 vide DIN-20210156YS000000ACAA and for para 2(iv) regarding excess claim of ITC for 2018-19 was communicated Superintendent of Central Tax, Group-12 s letter C.No.V/01/GST/78/2020-Gr.12/Cir-I dated 29.12.2021 vide DIN-20211256VS0000999BAO. In reply to the same, the taxpayer vides his letter dated 27.05.2021 has submitted, observation-wise that:

(i). **Para-1: Non-payment of GST under RCM on Brokerage/Commission paid to un-registered persons:** We contend that there is no liability, but, however, the amount being nominal, we wish to remit along with interest and request you to drop further proceedings in this regard. The payment was made through DRC-03 ARN No.D13612200171423 DATED 31.12.2020 (Copy enclosed as **Annexure-I**).

Verification: On verification of DRC-03 ARN No.D13612200171423 DATED 31.12.2020, it is found that the payment made voluntarily under Section 73 (5) was CGST: Rs.45,275/- and SGST:Rs.45,275/- but not the amount of **Rs.3,060/-** [CGST:Rs.1,530/- (+) SGST:Rs.1,530/-] involved in the objection.

(ii). Para 2: Interest for delayed filing of GSTR-3B Returns for the Months July, 2017, August, 2017 and October, 2017: In this regard, we would like to submit that we have paid an amount of Rs.827/- towards interest vide CPIN: 21053600068521 dated 27.05.2021 [Copy of DRC-03 is enclosed as **Annexure-II**).

Verification: On verification it is found that Annexure-II is not submitted but only paid Challan CPIN: 21053600068521 dated 27.05.2021 submitted which is not sufficient unless cash debit is affected through DRC-03.

iii). **Para-3: Non-payment of GST on Advances received in FY.2017-18 and 2018-19:** In this regard, we wish to submit that the project undertaken by us got completed & all units were sold by now and received the completion certificate also. The customers also have paid the amounts towards the sale of Villas. We have remitted the applicable GST also (including the advance received in FY 2017-18, 2018-19, 2019-20 & 2020-21 as shown below:

Sl. No.	Particulars	July, 2017 to March, 2021
1	Total receipts	70,67,62,816
2	Less: Land (exempt sales)	32,04,85,000
3	Less: Non-taxable receipts (Stamp duty, registration charges, GST etc.)	7,09,77,240
4	Net Taxable Value	31,53,00,570
5	Declared in GST Returns	31,07,73,154
6	Difference to be declared	45,27,417

Sl. No.	Particulars	July, 2017 to March, 2021
7	GST payable on the above (6)	8,14,935

The year wise reconciliation is enclosed as Annexure-III. Further, it is submitted the major portion of the liability was paid through ITC in which case there is no interest liability on the belated remittance of the GST, if any to that extent.

Verification: The period of audit undertaken is from July, 2017 to March, 2019 and the audit's observation is limited to this period only. It is found that total receipts (advances received through as per ledger) is Rs.41,51,84,220/- whereas for the same period as per the reconciliation sheet submitted **[Annexure-III]** by the taxpayer, it is Rs.22,28,82,098/-. However, in the present context, the reconciliation made by the taxpayer for the period from 2017-18 to 2020-21 is not relevant. The taxpayer's contention should be limited to the involved liability of Rs.3,19,85,690/- [CGST Rs.1,59,92,845/- @9% and SGST Rs.1,59,92,845/-] only as per the objection raised in the FAR.

5. **Invocation of extended period alleging suppression of facts:**

The provisions for invoking extended period of limitation due to suppression etc., are prescribed under Section 74 (1), 74 (5) to 74 (7) of the CGST Act, 2017 as under:

> 74. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any willful-misstatement or suppression of facts.--
>
> (1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of fraud, or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty equivalent to the tax specified in the notice.
>
> (5) The person chargeable with tax may, before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50 and a penalty equivalent to fifteen per cent. of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.
>
> (6) The proper officer, on receipt of such information, shall not serve any notice under sub-section (1), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder.
>
> (7) Where the proper officer is of the opinion that the amount paid under sub-section (5) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.

5.1 Factors for alleging the suppression etc., and consequential penalties:

The above issues of non- payment Tax/non-reversal of ITC on the issues at **Para-2(i) to 2(iii) & 2(iv)** came to light only during audit of the taxpayers' records by the

Department. The subject issues were never intimated to Department nor sought for clarification from the Department. It is also observed that the taxpayer has not reflected such tax liability correctly in any of the statutory returns and further have filed the Annual Return GSTR-9 or GSTR-9C without taking cognizance of the RCM. While filing GSTR-9C for the year 2017-18 & 2018-19, the taxpayer has not reversed ITC mismatched with GSTR-3Bs filed. Hence the Department was not in the knowledge of the subject issue prior to the conduct of Audit. This non-payment therefore appears to be a deliberate avoidance or evasion of tax on the part of the taxpayer.

5.1.1. Further, the taxpayer cannot claim ignorance in as much as they are operating under GST for nearly 4 years. Since the taxpayer has been registered with the department for many years, it can be reasonably assumed that they are well versed with the provisions of the law. In the regime of self-assessment under Section 59 of the CGST Act, 2017, greater responsibility and trust is placed on the taxpayer to correctly assess, pay and declare the tax liability. In doing so, it appears that they have suppressed these facts, which have seen the day of light only during verification of records by the Departmental officers. Whereas the taxpayer has agreed to the first two objections and the involved amount stated to have been paid but not paid and but did not care to contend the Para-2 (iii) in true spirit and give a confusing and ambiguous reply giving the data from July, 2017 to March, 2021 which is found to have not been according to the objection raised. On the objection at Para-3 also, the taxpayer did not respond or filed any written defensive reply till date of issue of this show cause notice..

5.1.2 All these actions/inactions indicate that the taxpayer has suppressed the facts with intent to evade the interest penalty as applicable. Therefore, this is a fit case for demanding the duty from the taxpayer by invoking extended period in terms of Section 74(1) of the CGST Act, 2017 along with the applicable interest in terms of Section 50(1) of the CGST Act, 2017. Further, it appears that the taxpayer is liable for a penalty in terms of Section 74 (1) of the CGST Act, 2017.

6. In view of the foregoing, M/s. VILLA ORCHIDS LLP, 2nd Floor, 5-4-187/ 3 and 4, Soham Mansion, M.G.Road, Secunderabad, Hyderabad Telangaana-500003 are hereby required to show cause to the Additional/Joint Commissioner of Central Tax & GST, Secunderabad GST Commissionerate, 7th Floor, GST Bhavan, Hyderabad, Telangana 500004, within thirty (30) days of receipt of this notice as to why:

(i). An amount of total GST of **Rs.3,060/-** [CGST:Rs.1,530/- (+) SGST:Rs.1,530/-] [Rupees Three Thousand and Sixty only] for the year 2017-18 should not be demanded from the taxpayer under Section 74 (1) of the CGST Act, 2017;

(ii). Interest as applicable should not be demanded from the taxpayer in terms of Section 50 (3) of the CGST Act, 2017 on the proposed demand of **Rs.3,060/-** as mentioned at Sl.No.(i) above;

(iii). Penalty equal to the demand at Sl. No.(i) should not be imposed on the taxpayer in terms of Section 74 (1) of the CGST Act, 2017; However, the taxpayer has the option to pay the reduced penalty of 25% in terms Section 78 (8) of the CGST Act, 2017 subject to the condition that **the said tax along** *with interest payable under section 50 and a penalty equivalent to twenty-five per cent. of such tax within thirty days of issue of this notice;*

(iv). Interest of **Rs.827/-** [Rupees Eight Hundred and Twenty Seven Only] [CGST:Rs.413.50 (+) SGST:Rs.413.50] should not be demanded from the taxpayer in terms of Section 50 of the CGST Act, 2017;

(v) Penalty as applicable under Section 125 (5) of the CGST Act. 2017 should not be imposed on them ;

(vi). An amount of **Rs.3,19,85,690/-** (CGST Rs.1,59,92,845/- @9% and SGST Rs.1,59,92,845/-) during the year 2017-18 & 2018-19 should not be demanded by/from the taxpayer Section 74 (1) of the CGST Act, 2017;

(vii). Interest as applicable should not be demanded from the taxpayer in terms of Section 50 of the CGST Act, 2017 on the proposed demand of **Rs.3,19,85,690/-** as mentioned at Sl. No.(vi) above;

(viii). Penalty equal to the demand at Sl. No.(vi) should not be imposed on the taxpayer in terms of Section 74 (1) of the CGST Act, 2017; However, the taxpayer has the option to pay the reduced penalty of 25% in terms Section 74 (8) of the CGST Act, 2017 subject to the condition that **the said tax along** *with interest payable under section 50 and a penalty equivalent to twenty-five per cent. of such tax within thirty days of issue of this notice;*

(ix). An amount of **Rs.44,51,756/-** [CGST Rs.22,25,878/- (+) SGST Rs.22,25,878/-] (Rupees Forty Four Lakhs Fifty One Thousand Seven Hundred and Fifty Six Only) should not be demanded from the taxpayer in terms of Section 74 (1) of the CGST Act, 2017;

(x). Interest as applicable should not be demanded from the taxpayer in terms of Section 50 of the CGST Act, 2017 on the proposed demand of [redacted] as mentioned at Sl.No.(ix) above;

(xi). Penalty equal to the demand at Sl. No.(ix) should not be imposed on the taxpayer in terms of Section 74 (1) of the CGST Act, 2017; However, the taxpayer has the option to pay the reduced penalty of 25% in terms Section 74 (8) of the CGST Act, 2017 subject to the condition that **the said tax along** *with interest payable under section 50 and a penalty equivalent to twenty-five per cent. of such tax within thirty days of issue of this notice;*

7. The taxpayer is required to produce at the time of showing cause, all the evidence upon which they intend to rely in support of their defense in their written reply to the Show Cause Notice. They are further required to state in their written reply whether they wish to be heard in person before the case is adjudicated. If they do not reply to the Show Cause Notice within the stipulated period or if they do not indicate their wish for a personal hearing or if they do not appear when the case is posted for personal hearing, it would be construed that they do not have anything to state in their defense and the case will be decided based on the merits available on the records.

8. This Show Cause Notice is issued without prejudice to any other action that may be initiated or has already been initiated against the taxpayer under the CGST Act, 2017 or the Rules made thereunder or under any other law for the time being in force and enforceable in India.

9. Reliance for issue of this notice is based on the following (available with the taxpayer):

(i) Audited Financial Statements and Expenditure Ledgers for the period from 01.07.2017 to 31.03.2019;
(ii) GST Returns for the period from July, 2017 to March, 2019;
(iii) Annual Returns in Form GSTR-9 & GSTR-9C for the years 2017-18 & 2018-19 filed by the taxpayer;

5/1/2022
ADDITIONAL COMMISSIONER OF
CENTRAL TAX, CIRCLE – I, AUDIT-II
COMMISSIONERATE.

To
M/s. VILLA ORCHIDS LLP,
2nd Floor, 5-4- 187/ 3 and 4,
Soham Mansion, M.G.Road,
Secunderabad, Hyderabad, Telangaana-500003

Copy submitted to:

1. The Additional/Joint Commissioner of GST & Customs, Secunderabad GST Commissionerate, 7th Floor, GST Bhavan, Hyderabad, Telangana 500004 [the **Adjudicating Authority** with relied upon documents, FAR NO: 815/2020-21 GST dt. 11.06.2021 , letter C.No. V/01/GST/81/2020-Gr.12/ Circle-I dt. 29.12.2021.

Copy to:

1. Deputy / Assistant Commissioner of Central Tax & GST, Secunderabad GST Division, Secunderabad GST Commissionerate.

2. The Superintendent of Central Tax, Ramgopalpet-III CGST Range, Secunderabad GST Division, Secunderabad GST Commissionerate.

3. Master copy / file copy / spare copy.

केंद्रीयकरआयुक्तकाकार्यालय :: लेखापरीक्षा-IIआयुक्तालय
OFFICE OF THE COMMISSIONER OF CENTRAL TAX
AUDIT-II COMMISSIONERATE
DOOR NO. 1-98/B, PLOT NOS. 20 &21 SANVI YAMUNA PRIDE:
KRITHIKA LAYOUT, MADHAPUR, HI-TECH CITY, HYDERABAD-500081

C.No. V/01/GST/78/2020-Gr.12/Cir-I Date: 11.06.2021
DIN No. 20210156YS000000ACAA

अनुलग्नकANNEXURE – X

अंतिमलेखापरीक्षारिपोर्टस. Final Audit Report No.815/2020-21-GST

Sub:-Sub:-GST –Audit conducted on the accounts M/s. VILLA ORCHIDS LLP Secunderabad, Telangana-500003covering the period from 07/2017 to 03/2019-Reg.

भाग– I Part – I

1.	करदाताकानामवपता Name & Address of the Taxpayer	M/s. VILLA ORCHIDS LLP 2ND Floor,5-4-187/3 and 4, Soham Mansion, M.G.Road, Secunderabad, Hyderabad Telangana-500003.
2.	मुख्यकार्यालय,क्षेत्रीय/शाखाकार्यालयआदि Head Office, Regional/Branch offices	-do-
3.	करदाताकीस्थिति Status of the taxpayer	Limited Liability Partnership
4.	अधिकारक्षेत्रआयुक्तालय/मण्डल/रेंज Jurisdictional Commissionerate / Division / Range	Secunderabad GST Commissionerate, SecunderabadGST Division, Ramgopalpet-III GST Range.
5.	दीगई/ प्राप्तकरयोग्यसेवाओंकेनाम(रिवर्सचार्जमकेनिज़्मकेअंतर्गतसेवा करकानगदभुगतान) Name of taxable Goods/Services provided / received (in case of payment of GST under reverse charge mechanism)	Construction of Residential Complex Service (HSN 9954).
6.	GST Reg. No.	36AANFG4817C1ZH
7.	अंतिमलेखापरीक्षाकीतिथि Date of last audit	First Audit.
8.	अवधिजिसकेलिएवर्तमानलेखापरीक्षाकीगई Period for which current Audit undertaken	July 2017 to March 2019
9.	लेखापरीक्षाकीतारीखें Dates on which audit undertaken	27.02.2021, 01.03.2021, 02.03.2021 and03.03.2021.
10.	लेखापरीक्षकोंकेनाम Names of the Auditors	सर्वश्रीS/Shri 1. D.Subhash, Superintendent, 2. K.Santhi Sekhar, Superintendent 3. Manoj Kumar Verma, Inspector
11.	Total amount detected	GST Rs.3,19,89,578/- (CGST Rs.1,59,92,845/- + SGST Rs.1,59,92,845/-) + Interest and Penalty

लेखापरीक्षाकेपरिणामकासारांश /SUMMARY OF AUDIT RESULTS

[लेखापरीक्षाकेदौरानचिन्हितमहत्वपूर्णवठोसगैरअनुपालनामामलोंकीरूपरेखाप्रदानकरें]
[PROVIDE AN OUTLINE OF IMPORTANT AND MATERIAL NON-COMPLIANCE ISSUES IDENTIFIED DURING THE AUDIT]
महत्वपूर्णवठोसगैरअनुपालनाकेचिन्हितकिएगएमामलेऔरउनपरकरदातोंकीप्रतिक्रियानिम्नसारणीमेंदीगईहै।

The important and material non-compliance issues identified and reaction of the tax payer is indicated in the table given below: -

ऑडिटपैरा नं. Audit Para No.	आपत्तियोंकासार Gist of objections Attested write-up/workings may be enclosed if warranted	राजस्वआलिप्तता,यदिकोई(रु.में)Revenue Implications, If any (in Rs.)	करदाताकीसहमतिहाँ/नहीं,यदिअसहमतिका कोईकारणनहोतो Tax payer's Agreement Yes/No, If no reasons for Disagreement	विभागकानिष्कर्षकारणसहित Department's conclusion with reasons; MMC date & decision
1.	Non payment of GST under RCM on Brokerage/ Commission paid to un- registered persons (Rs.3,060/-)	GST Rs.3,060/- along with applicable interest and penalty.	Yes	Admitted in MMCM held on 09.04.2021.
2	Interest to be paid on Delayed filing of GSTR-3B Returns for the Months July17, Aug,17 and Oct,17.	Interest amount Rs.827/- and applicable penalty.	Yes	Admitted in MMCM held on 09.04.2021.
3	Non- payment GST on Advances received in FY. 2017-18 and 2018-19.	GST Rs.3,19,89,578/- (CGST 1,59,92,845/- + SGST 1,59,92,845/-)	No	Admitted in MMCM held on 09.04.2021.

1) Non payment of GST under RCM on Brokerage/Commission paid to Un registered persons (Rs.3,060/-):

On scrutiny of GST Returns with Balance sheet and Ledgers it is observed that the Tax Payer has not discharged Tax of Rs.3,060/- 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)
Jul-17	8500	765	765	1530
Aug-17	8500	765	765	1530
TOTAL	17000	1530	1530	3060

Therefore, it is requested that the tax amount of Rs.3,060/- 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.

On being pointed out, the Tax Payer agreed with the audit objection and sought time for payment of Tax.

Decision taken in the MMCM: Para was admitted in the Monthly Monitoring Committee Meeting for the month of March'2021 held on 09.04.2021 and directed the SAG to recover the above Tax or issue SCN.

2) Interest for Rs. 827/- on delayed filing of GSTR-3B Returns for the months July-2017,August,2017 and October-2017:

On Verification of GSTR-3B Returns filed by the party, it is observed that there is a delay in filing of GSTR-3B returns for the months July,17, Aug,17 andOct,17 as detailed hereunder:

MONTH	Cash paid(Rs)	DUE DATE	FILED DATE	DELAY	INTEREST @18%
Jul-17	188774	25-08-2017	02-09-2017	5	466
Aug-17	48092	20-09-2017	03-10-2017	13	308
Oct-17	4008	20-11-2017	17-12-2017	27	53
TOTAL					**827**

The tax payer is liable to pay interest amount of Rs.827/- along with applicable penalty under Section 125(5) of CGST Act,2017.

On being pointed out the Tax Payer agreed to pay the interest amount of Rs.827/-. However, they are not agreeing to pay the penalty under Section 125(5) of CGST Act,2017.

Decision taken in the MMCM: Para was admitted in the Monthly Monitoring Committee Meeting for the month of March'2021 held on 09.04.2021 and directed the SAG to recover the above Tax or issue SCN.

3) Non-payment of GST on Advances received in FY.2017-18 and 2018-19:

As per Section 13 of CGST Act,2017, reproduced below:

" Section13.Time of supply of services.

1) The liability to pay tax on services shall arise at the time of supply, as determined in accordance with the provisions of this section.

2) The time of supply of services shall be the earliest of the following dates, namely:-

1.the date of issue of invoice by the supplier, if the invoice issued within the period prescribed under sub-section (2) of section 31 or the date of receipt of payment, whichever is earlier; or

2.the date of provision of service, if the invoice is not issued within the period prescribed under sub-section (2) of section 31 or the date of receipt of payment, whichever is earlier; "

The details are as under.

	FY.2017-18	FY.2018-19	TOTAL (Rs)
SALES AS PER P&L	198345402	204489452	402834854
TURNOVER AS PER GSTR 9C	206465103	206601387	413066490
AMOUNTS RECEIVED THROUGH CHEQUES.	116714926	298469294	415184220

	FY.2017-18	FY.2018-19	TOTAL (Rs)
NON-GST /EXEMPTED SUPPLY(Sale of Land)	144185500	2257500	146443000
TAXABLE SUPPLY (INCLUDING TAX)i.e. Construction Service	8781302	82261636	91042938
		TOTAL	237485938

During the period 2017-18 and 2018-19 it is observed that the taxpayer has received an amount of Rs.41,51,84,220/- through cheques. Out of this amount, the taxpayer has paid tax on the taxable value of Rs.7,71,55,032/- at the rate of 18%.The taxpayer has claimed Rs.14,64,43,000/-towards exempted Sales (Sale of Land).Thus the taxpayer has not paid Tax on the differential Turnover of Rs.17,76,98,282/- which works out to Rs.1,59,92,845/-(CGST @9%) and SGST Rs.1,59,92,845/- @9%.

The details are as under:

(Rupees

Total receipts during FY 2017-18 and 2018-19	41,51,84,220
Invoice raised during FY 2017-18 and 2018-19 against Sale of land.	14,64,43,000
Tax already paid during 2017-18 and 2018-19 (including tax) taxable value Rs.7,71,55,032/-)	91042938
Differential amount for Construction service	17,76,98,282

In view of the above, the tax payer is liable to pay tax amount i.e., CGST Rs.1,59,92,845/- @9% and SGST Rs.1,59,92,845/- @9% on taxable value of Rs.17,76,98,282/- along with applicable interest and penalty.

Decision taken in the MMCM: Para was admitted in the Monthly Monitoring Committee Meeting for the month of March'2021 held on 09.04.2021 and directed the SAG to recover the above Tax or issue SCN.

रविन्द्र लालजैसवाल
11.06.2021
(RAVINDRA LALJAISWAL)
ASSISTANT COMMISSIONER
CIRCLE – I

To,
M/s. VILLA ORCHIDS LLP,2[ND] Floor,5-4-187/3 and 4,
Soham Mansion, M.G.Road,Secunderabad, Hyderabad
Telangana-500003.

1. The Commissioner of Central Tax & Customs, Secunderabad Commissionerate, Hyderabad.
2. The Additional Director General Audit, Central Tax and Customs, Hyderabad.

Copy to:
1) The Deputy/Assistant Commissioner of Central Tax, (MIS), Audit-II Commissionerate.
2) The Deputy/Assistant Commissioner of Central Tax, Secunderabad GST Division, SecunderabadCommissionerate.
3) The Superintendent of Central Tax, Ramgopalpet-III GST Range, Secunderabad GST Division,Secunderabad GST Commissionerate.

Asst Supdt (Insp) Circle I

प्रेषक/Dispatcher
दिनांक/Dt: 20/7/2021

Date: 27.05.2021

To
The Assistant Commissioner of Central Tax (In – Situ),
Group-12, Circle-I,
Hyderabad Audit-II Commissionerate,
Door No. 1-98/B/20,21,
Sanvi Yamuna Pride, Krithika Layout,
Madhapur, Hitech City,
Hyderabad – 500081

Dear Sir,

Sub: Reply to Audit observations
Ref: Letter from your office vide C. No. V/01/GST/81/2020-Gr.12/Cir-I dated 27.03.2021

With reference to above, we would like to bring your notice that we are registered with the GST Department vide GST No. 36AANFG4817C1ZH. During the GST Audit for the period 2017-18 (July to March) and 2018-19, some objections were noted by the audit party and the same was communicated through Letter V/01/GST/81/2020-Gr.12/Cir-I dated 27.03.2021. We herewith make Para-wise submission for the objections as under:

Para I: Non-payment of GST under RCM on Brokerage/Commission paid to an un-registered person:

In this regard, we submits that the reverse charge liability under section 9(4) of CGST Act, 2017 was exempted vide Notification No. 8/2017 – Central Tax (Rate) dated 28.06.2017 with a condition that the payments to unregistered persons shall not exceed Rs.5,000/- in a day. However, the Notification No. 38/2017 – Central Tax (Rate) dated 13.10.2017 was issued removing the condition of Rs.5,000/- per day with retrospective effect in absence of any savings clause therein and the objective of the amendment. Hence, there is no liability to be paid as raised in the audit memo. However, the amount being nominal, we wish to remit along with interest and request you to drop further proceedings in this regard. The payment was made through DRC-03 ARN no. DI3612200171423 dated 31-12-2020 (copy enclosed as **Annexure-I**).

Para 2: Interest of Rs. 827/- on delayed filing of GSTR-3B Returns for the months of July- 2017, August- 2017 and October 2017:

With respect to the above, the audit party has observed that we have not discharged the interest liability of Rs. 827/- for lately filed of GSTR-3B returns.

In this regard, we would like to submit that we have paid an amount of Rs. of Rs. 827/- towards interest vide CPIN 21053600068521 dated 27.05.2021 (Copy of DRC-03 are enclosed as **Annexure-II**).

5-4-187/3&4, II floor, MG Road,
Secunderabad – 500 003.
Phone: +91-40-66335551

Para 3: Non-Payment of GST on advances received in FY. 2017-18 and 2018-19:

In this regard, we wish to submit that the project undertaken by us got completed & all units were sold by now and received the completion certificate also. The customers also have paid all the amounts towards the sale of Villas. We have remitted the applicable GST also (including the advances received in FY 2017-18, 2018-19, 2019-20 & 2020-21) as shown below:

Sl. No	Particulars	July 2017 to March 2021
1	Total receipts	70,67,62,816
2	Less: Land (exempt sales)	32,04,85,000
3	Less: Non-taxable receipts (Stamp duty, registration charges, GST etc.,)	7,09,77,246
4	Net taxable value	31,53,00,570
5	Declared in GST returns	31,07,73,154
6	Difference to be declared	45,27,417
7	GST payable on the above (6)	8,14,935

The Year wise reconciliation is enclosed as **Annexure-III**. Further, it is submitted the major portion of the liability was paid through ITC in which case there is no interest liability on the belated remittance of the GST, if any to that extent.

In view of the above, we request you to raise further proceedings.

We shall be glad to provide any further information of explanation in this regard.

Kindly acknowledge the receipt of the same

Thanking You,

Yours Truly,
For M/s. Villa Orchids.

Authorized Signatory

Encl:
Annexure - I ARN No. DI3612200171423 dated 31-12-2020 towards ***RCM on Brokerage / Commission paid to an un-registered person.***

Annexure - II CPIN 21053600068521 dated 27-05-2021 towards ***Interest of Rs. 827/- on delayed filing of GSTR-3B***

Annexure - III Year wise and Villa wise Statement for entire project

FORM NO. 3CB

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. I have examined the balance sheet as at 31st March 2019 and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019 attached herewith, of VILLA ORCHIDS LLP 5-4-187/3&4, SOHAM MANSION, M.G. ROAD, SECUNDERABAD, , SECUNDERABAD, TELANGANA, 500003 AANFG4817C.

2. I certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 5-4-187/3&4, SOHAM MANSION, M.G. ROAD, SECUNDERABAD, SECUNDERABAD, TELANGANA-500003, and 0 branches.

3. (a) I report the following observations/comments/discrepancies/inconsistencies; if any:

1. Balances of all Sundry Debtors, Sundry Creditors and Loan Creditors are subject to confirmation by the respective parties. 2. Expenses not supported by external evidences and vouchers are taken as explained, certified and authenticated by the assessee. 3. The closing stock inventory as on 31.03.2019 is taken as verified, valued and certified by the assessee. 4. The closing stock inventory as on 31.03.2019 is taken as verified, valued and certified by the assessee. 5. In accordance with the Guidance Note on Accounting for Goods and Services(GST)issued by ICAI,GST wherever applicable collected from custmoers during the year has not been included in sales revenue. Similary, GST paid on purchases has not been treated as an expense. This method will have no impact on the profit/loss.

(b) Subject to above,-

(A) I have obtained all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit.

(B) In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My knowledge and belief, were necessary for the examination of the books.

(C) In My opinion and to the best of My information and according to the explanations given to Me the said accounts, read with notes thereon, if any, give a true and fair view:-

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2019 ;and

(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In My opinion and to the best of My information and according to explanations given to Me the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications

Place	SECUNDERABAD	Name	AJAY CHIRANJILAL MEHTA
Date	29/10/2019	Membership Number	035449
		FRN (Firm Registration Number)	00000000
		Address	5-4-187/3 AND 4, 1ST FLOOR, SOHAM MANSION, M G ROAD, RANIGUNJ, , SECUNDERABAD, TELANGANA, 500003

GENERAL LEDGER	5-4-187/3&4, SOHAM MANSION, M.G. ROAD, SECUNDERABAD		SECUNDERABAD	TELANGANA	500003	

11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above			
		Books Examined			
		CASH BOOK			
		BANK BOOK			
		JOURNAL REGISTER			
		GENERAL REGISTER			
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).			No
		Section			Amount
		Nil			
13	a	Method of accounting employed in the previous year	Mercantile system		
13	b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No
13	c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.			
		Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)
13	d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).			No
13	e	If answer to (d) above is in the affirmative, give details of such adjustments.			

ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
Total			

13 f Disclosure as per ICDS.

ICDS	Disclosure
ICDS I - Accounting Policies	As per Schedule K - Notes forming part of Financial Statements
ICDS II - Valuation of Inventories	As per Schedule K - Notes forming part of Financial Statements
ICDS III - Construction Contracts	As per Schedule K - Notes forming part of Financial Statements
ICDS IV - Revenue Recognition	As per Schedule K - Notes forming part of Financial Statements
ICDS V - Tangible Fixed Assets	As per Schedule K - Notes forming part of Financial Statements
ICDS VII - Governments Grants	NA
ICDS IX - Borrowing Costs	As per Schedule K - Notes forming part of Financial Statements
ICDS X - Provisions, Contingent Liabilities and Contingent Assets	As per Schedule K - Notes forming part of Financial Statements

14	a	Method of valuation of closing stock employed in the previous year.		At Cost or Net Realisable Value, which ever is lower
14	b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:		No
		Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)

15 Give the following particulars of the capital asset converted into stock-in-trade

(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade
Nil			

16		Amounts not credited to the profit and loss account, being:-	
16	a	The items falling within the scope of section 28	
		Description	
		Nil	Amount
16	b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned	
		Description	
			Amount
16	c	Escalation claims accepted during the previous year	
		Description	
		Nil	Amount
16	d	Any other item of income	
		Description	
		Nil	Amount
16	e	Capital receipt, if any	
		Description	
		Nil	Amount

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted

(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139.

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any

(iii) as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139.

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any

(iv) fringe benefit tax under sub-clause (ic)	0
(v) wealth tax under sub-clause (iia)	0
(vi) royalty, license fee, service fee etc. under sub-clause (iib).	0

(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).

Date of payment	Amount of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City	Pincode

(viii) payment to PF /other fund etc. under sub-clause (iv)	0
(ix) tax paid by employer for perquisites under sub-clause (v)	0

(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks

(d) Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: Yes

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) Yes

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available

(e) Provision for payment of gratuity not allowable under section 40A(7)	0
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)	0

(g) Particulars of any liability of a contingent nature

Nature Of Liability	Amount in Rs.

(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income

Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
Nil						

29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same	No

Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares
Nil				

A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:	No

Sl No.	Nature of Income	Amount
Nil		

B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56?(Yes/No) (b) If yes, please furnish the following details:	No

Sl No.	Nature of Income	Amount
Nil		

30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque,(Section 69D)	No

Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
Nil											

A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.	No
	(b) If yes, please furnish the following details	

Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
Nil						

B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.	No
	(b) If yes, please furnish the following details	

Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:	
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)
Nil							

C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This Clause is kept in abeyance till 31st March, 2020).	
	(b) If yes, please furnish the following details	

Sl No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
Nil		

31	a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

		ailway Station Sainkpuri Sec-bad-500094				
7	Mr.Ponnapalli Kasi Viswanadham	Flat No-410,Vijaya Satya Residency Attapur Hyd-500048	BHQPS8588H	2759000	Yes-Cheque	Account payee cheque
8	Mr Paidipally Raju	Flat no 201, IInd foor, New high apts, Near Walchand arts & science college opp: Pebble scholl, Solapur , M.H. 413006	CJNOO3890D	2248000	Yes-Cheque	Account payee cheque
9	Mrs. Rti Mishra & Mr.Sudhanshu Mishra	Flat no 302, Victory Residency, 4th floor, Street No. 08 Habsiguda, Hyderabad- 500 007	BPTPM8733B	3623788	Yes-Cheque	Account payee cheque
10	Lt Col Shauoor Anjum	Flat No-59/1,Noc-1Cp-6,Khasa Cantt Amritsar, Punjab-143001	ALXPS3214J	2155000	Yes-Cheque	Account payee cheque
11	Mrs. Sujatha & Ms Suma	H no 14-10-510,Habsikot Guest House Road,New Bethehan Colony,Mangelpet Bidar	AKKPP1610R	3607000	Yes-Cheque	Account payee cheque
12	Mrs. Vadde Chanda & Mr.Vadde Mohan K	H.NO 02-009/5/P-64, Laxmi nagar coony, Suraram village, Quthbullapur, Hyderabad - 500 055, Telangana	AGGPC4619R	2397976	Yes-Cheque	Account payee cheque
13	Mrs Shivale Vojini	H : No: 8-2-18,Pratapnagar colony, Panjagutta, Srinagar Colony Road , Hyd .500082	AGLPV0340H	3949600	Yes-Cheque	Account payee cheque
14	Amarnath Chittumalla	H.no:35, Radhika colony ,west marredpally,Sec-bad.500026	AAIPC3434E	2900000	Yes-Cheque	Account payee cheque
15	Mrs Anasuya Damaraju & Mr Sarath Damar	Door no 30-268/58,flat no.207,Vignan Arcade,Santoshi Ma temple,old Safilguda-50056 T G	ANCPD5159N	428425	Yes-Cheque	Account payee cheque
16	Mr Sarbjeet Singh	2nd floor, flat mo -207, Surbhi shradha apts, Ahuja estates, abids, Hyderabad-500 001	ADVPS0614E	2023000	Yes-Cheque	Account payee cheque
17	In 128	H.No. 10-3-32/97&98/2, Victoria Apts, Flat No. 2, East Marredpally, Sec-bad - 500 056.		1984000	Yes-Cheque	Account payee cheque
18	Janna Sashi Bhushan & Janna Madhavi	Plot no :-36,bajarg Nagar Colony,Burton Road,Bolarum,secunderabad-500010	AOUPJ9685G	2183500	Yes-Cheque	Account payee cheque
19	Mr Shri Chani Ram	H no 18-10-32-C/1,Ahmad-Fower,Near SBI,PO-keshevgiri,Chandrayangutta,Hyderabad-05	AEPPC8401C	2192000	Yes-Cheque	Account payee cheque
20	Mrs Gayathri Korimalla	H.No 9-172/1, Raghavendra colony, Venkateshwara Nagar, North Malkajgiri,Hyderabad-500 047	CTAPK0433J	2548000	Yes-Cheque	Account payee cheque
21	Sunkanapalli Laxminarayana	Q No M.C 5/F, CMPE Office complex, I.B. Colony, Godavari khani, Peddapally (Dist),Telangana state -505209	AWWPS3882J	4086900	Yes-Cheque	Account payee cheque
22	Pragya Komal	QTS No:E4/4,BITS pilani campus,BITS,Hyderabad,500078	BJCPK7790K	2584000	Yes-Cheque	Account payee cheque
23	Mrs Deepika Chalasani	Flat no 2400 I B,Lodha Belezza,Kukatpally,Hyderabad	ADTPC0759Q	5032000	Yes-Cheque	Account payee cheque
24	Mr. Komuravelly Srinivas	H:no:12-10,srinivasa nagar colony,Alwal ,sec-bad 500010	BBFPK1074H	2084000	Yes-Cheque	Account payee cheque
25	Mr Mohammed Nazeer	Hno 4-3-87,Kowkoor,near hanuman temple,bolarum-500010	ARUPM4360Q	3000000	Yes-Cheque	Account payee cheque
26	Valiveti Subrahmanyam	Flat no-302,Kandani Residency, beside Vijaya bank, St.no -08, Gandhi Nagar, Hyderabad-500080	ABEPV4545Q	4010000	Yes-Cheque	Account payee cheque

51	Sudhakar Thanugula	Flat no:203 ;S.V.residency,street no :4,satya sai enclave, dairy farm road,Bowenpally ,Se-bad.	ADQTP3374F	2220000	Yes-Cheque	Account payee cheque
52	Suvarna Vemula & Mr.Kiran Macha	H No:-1-4-27/21/204,Padmashali Colnyy,Gandhi Nagar, Hyderabad,TS 500080	AKTPV7683B	1610890	Yes-Cheque	Account payee cheque
53	Mr Peesapati Sri Kiran	Flat no 502, Mani deepa Apts, Near Bhashyam School, macha Bolarum, Old Alwal, Sec-bad-500 010	AHHPP2138C	5990000	Yes-Cheque	Account payee cheque
54	Mr Adla Somalingam	flat no B-33, Odbi officers qtrs,	AEAPA9142F	4559089	Yes-Cheque	Account payee cheque
55	Shiva Kumar Konda	Upkaaar Royal Gardens, Villa no 61, Phase III, 4th cross road, Zuzuwadi, Hosur- 635126	ATRPK2217K	735576	Yes-Cheque	Account payee cheque
56	Mrs Desavath Varalakshmi	flat no :304 ,legend Ravi residency ,gagan mahal road ,Domalguda,Hyderabad 500029	AHPPD4749M	3239000	Yes-Cheque	Account payee cheque
57	Mrs Sravanam Anuradha	Flat no :B-20, Sumitra Apts, Indian Air lines Colony, Tirumalagiri, Sec-bad -500015.		2584000	Yes-Cheque	Account payee cheque
58	Mr Blesson Philip	135 INF bn(TA) Eco Assam , Veterinary Hospital Complex, PO Titaguri, Dist Kokrajhar, Assam-783374	AHZPR4815Q	225000	Yes-Cheque	Account payee cheque
59	Bommala Kunta Lalitha	H no: 1-18-72/2,MES Colony,Venkatapuram,Alwal,Sec-bad 500015	BLBPB1142A	1330000	Yes-Cheque	Account payee cheque
60	Mr.Suman Chandra Ravella	villa no 34 Royal Gardens,J J Nagar Yapral,sec-bad 500 087	AGAPR5741D	3691000	Yes-Cheque	Account payee cheque
61	Mrs Seeta Peddinti	1-9-52/B/14 Street No-18 Ramanagar Lane Beside Hyderabad -500020	AGGPP9317F	3721640	Yes-Cheque	Account payee cheque
62	#NAME?	H No : 16-4-17,Lalbahadur nagar,Godawari Khani,Peddapalli Dist -505209	DFGPM8254E	3075000	Yes-Cheque	Account payee cheque
63	Mr Jagadlish Kumar	Meruvas, 1-9-52/b/4,street no., Ramnagar, lane beside sowmya hospital, hyderabad-	AEWPM3760R	3721640	Yes-Cheque	Account payee cheque
64	Mr.Srikar Tiruna Hari	H.No 14-1-90/201, Plot no 201, Gayatri Nagar, Allapur, Borabanda, Near Andhra Bank, Hyderabad- 500 018	AGGPT6218B	702300	Yes-Cheque	Account payee cheque
65	Dr Pooja Pandey	FLat no 103, Block 07, G.K. Pride, Yapral, Sec-bad	BQJPP3751K	3980000	Yes-Cheque	Account payee cheque
66	Ronnie Christopher F	Flat No.504,Sai Akshay constructions,Akshay fortune apartments,near ambedkar statue,Old	CACPS4215B	225000	Yes-Cheque	Account payee cheque
67	Capt Vineeta Dubey	flat no 103, Block no 07, G.K .Pride, Yapral sec-bad- 500 010	BNMPD8960Q	3321000	Yes-Cheque	Account payee cheque
68	Mr.Srinivas Boorugu	Plot no 216, New Vasavi nagar, Karkhana, Sec-bad - 500 015	AGOPB5489J	3153550	Yes-Cheque	Account payee cheque
69	Mrs Jaya Mehta & Mrs Deepika Mehta	502, sreeji Mehta park apts, behind police Hockey stadium S.No 11/11 Rasoolpura, begumpet,	AIDPJ3808L	1500000	Yes-Cheque	Account payee cheque
70	Mrs. Chowduri Nayani Rajitha & Mr.C.N. Suresh	Asst.Comdt Officer, Inter state police wireless station, staff qtrs, qtr no III/2, Minister Road, Sec-bad- 500 003	AJEPC3714C	1820000	Yes-Cheque	Account payee cheque
71	Marmamula Prashanth Kumar& Mrs.Rajitha	H no 34-61,flat no 101,GK's joice villa,Vivekanandapuram,Santhi puri,sec-bad 500094		1281920	Yes-Cheque	Account payee cheque

S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
1	HYDV15989B	5274	2927	2018-05-11
2	HYDV15989B	0	3725	2018-07-17
3	HYDV15989B	7644	15649	2018-10-30
4	HYDV15989B	5222	4002	2018-12-04
5	HYDV15989B	0	1305	2019-01-29
6	HYDV15989B	0	9	2019-01-29
7	HYDV15989B	0	11	2019-01-29
8	HYDV15989B	63	64	2019-05-30

35 a In the case of a trading concern, give quantitative details of prinicipal items of goods traded

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage, excess, if any

Nil

35 b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-

35 bA Raw materials :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage, excess, if any

Nil

35 bB Finished products :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage, excess, if any

Nil

35 bC By products :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage, excess, if any

Nil.

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-

S.No	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon	
					Amount	Dates of payment

Nil

A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2.If yes, please furnish the following details:-	No

Sl No.	Amount received (in Rs.)	Date of receipt

Nil

37	Whether any cost audit was carried out	Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor	
38	Whether any audit was conducted under the Central Excise Act, 1944	Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor	Not Applicable

4	Ammanath Chitumalla	H.no:35, Radhika colony, west marredpally,Sec-bad. 500026	AAIPC3434E		500000
5	M.Sunayana	Hyderabad			1000000
6	Nemali Srinivasa Rao	Hyderabad			225000
7	Nanduri Subrmanya Jagadeeshwari	Hyderabad			1200000
8	V Surender Varma	Hyderabad			225000
9	Nikesh Kumar Jha	Hyderabad			25000
10	Mr Arunae Kova	Hyderabad			25000
11	Mrs Desavath Varalakshmi	flat no :304 ,legend Ravi residency ,gagan mahal road	AHPPD4749M		625000

			rtments,near ambedkar statue,Old Alwal,Secunderabad -500 010.				
	95	Cdr(Dr) Shekar Murthy	flat no :402 Gk's Royal orchid,sainikpuri ,secunderabad. 500094	AAHPM2860K	1508000	Yes-Cheque	Account payee cheque
	96	Mr Deepak Kumar Sharma	plot no:83,84,flat no:202,dwarkamai enclave,old varavi nagar,karkahana,sec-bad,t.s 500015	BNCPS7400Q	1525000	Yes-Cheque	Account payee cheque
	97	Mrs. V.Lalitha Devi & Mr Swamy Ayyappan	flat no 209,Sri Harsha Sethuram,Unique Aptss.Vijay puri colony,Tarnaka,sec-bad 500017	ADUPL1756F	2000000	Yes-Cheque	Account payee cheque
	98	Shwetha Kundanam	seat no 207,rockwel Apts,jothi colony,kakaguda,sec-bad		1515000	Yes-Cheque	Account payee cheque
	99	Mr.Madhu Mohan Reddy Chitukula	Plot no :-24,Ananda nagar colony,New Bowenpally,Sec-bad,T.S.500011	AHWPC8147K	1500000	Yes-Cheque	Account payee cheque
	100	Ms.Sajjita Mohapatra	P-17, DIAT Campus, Girinagar, Pune, 411025, Maharashtra-411025	BKWPM0857Q	3282000	Yes-Cheque	Account payee cheque
	101	Mr Hrushikesh Podina	Block No -48 B/2,Road No - 4, Maruthi Nagar, Lothkunta,Sec-bad -500 015	BLTPP9945C	1500000	Yes-Cheque	Account payee cheque
	102	Mr Divakar Thakur	Flat no C-401,Mayflower heights,Opp NOMA,Mallapur, Hyd.50076	ADDPT1129M	1530000	Yes-Cheque	Account payee cheque
	103	K.Vijaya Lakshmi	flat no 202, kranti space apts, R.K.H.colony, A.S.Rao Nagar, 500 062	AHHPD4541R	2402500	Yes-Cheque	Account payee cheque
	104	Pramod Cherukupally	H.No -2-3-411/299, Chandra nagar colony,Macchia Bollarum, Beside H.P. Gas Godown, sec-bad- 500 010	ARUPM4350Q	1715000	Yes-Cheque	Account payee cheque
	105	Battinikishan& Mrs Aruna Battini	Villagae Domalakunta Post Thati Pally Dist Jagtial state TG		1005000	Yes-Cheque	Account payee cheque
	106	Mrs .Makam Bramaramba & Subramayam Raju	304, Imperial gardens, 6-3-865/C,Green lands, Opp: Greenpark hotel,ameerpet Hyderabad -500 016	CQKPM7889P	1500000	Yes-Cheque	Account payee cheque
	107	Mrs.Sreelatha Gurung	P.No -89, J.K.Colony, East Kakatiya Nagar,Neredmet, Sec-bad 500 056	BDQPG0924V	1060000	Yes-Cheque	Account payee cheque
	108	D.Uma Yadav	H.No. 10-3-32/97&98/2, Victoria Apts, Flat No. 2, East Marredpally, Sec-bad - 500 056.	AGXPY7256M	2114000	Yes-Cheque	Account payee cheque
	109	Annam Rama Rao	flat no : C2-104, Janapriya Lake front, fadhan Vihar colony, Sainikpuri, Kapra, Sec-bad.500062	AGBPA7805N	627000	Yes-Cheque	Account payee cheque

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31 b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil						

31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person,

4	Amarnath Chittumalla	H.no:35, Radhika colony, west marredpally,Sec-bad. 500026	AAIPC3434E	500000
5	M.Sunayana	Hyderabad		1000000
6	Nemali Srinivasa Rao	Hyderabad		225000
7	Nanduri Subrmanya Jagadeeshwari	Hyderabad		1200000
8	V Surender Varma	Hyderabad		225000
9	Nikesh Kumar Jha	Hyderabad		25000
10	Mr Arunae Kova	Hyderabad		25000
11	Mrs Desavath Varalakshmi	flat no :304 ,legend Ravi residency ,gagan mahal road ,Domalguda,Hyderabad 500029	AHPPD4749M	625000
12	Mrs B Hema	flat no :304, vaishnavi vintage ,spring field colony ,jeedimetla village ,hyd-500067	ACSPT7039A	25000
13	Dr Pooja Pandey	FLat no 103, Block 07, G.K .Pride, Yapral, Sec-bad	BQJPP3751K	250000
14	Ronnie Christopher F	Flat No.504,Sai Akshay consructions,Akshay fortune apartments,near ambedkar statue,Old Alwal,Secunderabad-500 010.	CACPS4215B	225000
15	Mrs Mallika Pata	1241,water Lily way,San Jose, CA 95129.US	BJAPP2622R	873000
16	Dr Suresh Devatkal	flat no 202, kranti space apts, R.K.H.colony, A.S.Rao Nagar, 500 062	AHHPD4541R	500000
17	Pendyala Sandhya Rani	H No-31-124,RamaKrishna Puram,Sec-bad-500056	ANCPP3265C	996000
18	Mushke Srinivas & Mushke Mahende	H No: 16-4-17,Lalbahadur nagar,Godawari Khani,Peddapalli Dist -505209	DFGPM8254E	200000
19	Mr.Blesson Philip	135 INF bn(TA) Eco Assam, Veterinary Hospital Complex, PO Titaguri, Dist Kokrajhar, Assam-783374	AHZPR4815Q	200000
20	D.Uma Yadav	H.No. 10-3-32/97&98/2, Victoria Apts, Flat No. 2, East Marredpally, Sec-bad - 500 056.	AGXPY7256M	1759000
21	D.Uma Yadav	H.No. 10-3-32/97&98/2, Victoria Apts, Flat No. 2, East Marredpally, Sec-bad - 500 056.	AGXPY7256M	355000

31 c Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee)of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil				

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available

S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
Nil						

S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
1	HYDV15989B	5274	2927	2018-05-11
2	HYDV15989B	0	3725	2018-07-17
3	HYDV15989B	7644	15649	2018-10-30
4	HYDV15989B	5222	4002	2018-12-04
5	HYDV15989B	0	1305	2019-01-29
6	HYDV15989B	0	9	2019-01-29
7	HYDV15989B	0	11	2019-01-29
8	HYDV15989B	63	64	2019-05-30

35 a In the case of a trading concern, give quantitative details of prinicipal items of goods traded

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage, excess, if any
Nil							

35 b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-

35 bA Raw materials :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage, excess, if any
Nil										

35 bB Finished products :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage, excess, if any
Nil								

35 bC By products :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage, excess, if any
Nil								

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-

S.No	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Total tax paid thereon Amount	Dates of payment
Nil						

A(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2.If yes, please furnish the following details:- No

Sl No.	Amount received (in Rs.)	Date of receipt
Nil		

37 Whether any cost audit was carried out — Not Applicable

If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38 Whether any audit was conducted under the Central Excise Act, 1944 — Not Applicable

If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor

39 Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor — Not Applicable

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%	1	01/06/2018	01/06/2018	6000	0	0	0	6000
Total of Furnitures & Fittings @ 10%								6000
Plant & Machinery @ 15%	1	30/09/2018	30/09/2018	789625	0	0	0	789625
Total of Plant & Machinery @ 15%								789625
Plant & Machinery @ 40%	1	11/02/2019	11/02/2019	7966	0	0	0	7966
Total of Plant & Machinery @ 40%								7966

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			