

Vista Homess GST monthly statement Jun-21 Ver103GSTR3B Monthly Statement

Company Name		Vista Homes					
Project name		Vista Homes					
For month of		Jun-21					
			P	Q	R	S=P+Q+R	
S. No.	Item	Formula	Taxable Value	IGST	CGST	SGST	Total
A	ITC available from earlier periods		-	-	17,42,273	17,42,273	34,84,545
B	ITC being claimed for current period		12,40,759	-	99,778	99,778	1,99,555
C	ITC (Ineligible)		-	-	-	-	-
D	ITC for RCM - current period		31,460	-	2,831	2,831	5,663
E	ITC for RCM (ineligible)		-	-	-	-	-
F	Net ITC	A+B-C+D-E	12,72,219	-	18,44,882	18,44,882	36,89,763
G	Outward taxable suppliers B2C		-	-	-	-	-
H	Outward taxable suppliers B2B		-	-	-	-	-
I	Net Tax Payable (without RCM)	G+H-F		-	-	-	-
J	RCM tax payable (in cash)		31,460	-	2,831	2,831	5,663
K	Total Tax payable	I+J		-	2,831	2,831	5,663
L	Outward exempt supplies		297				
M	ITC available for next month	F-G-H		-	18,44,882	18,44,882	36,89,763
N	ITC available on portal			-	10,68,975	10,68,975	21,37,950
Remarks : GST department had blocked our ITC-SGST worth of Rs.9,27,595/-							
Payment details							
Challan No							
Amount paid							
Approved		Accountant	Manager	Consultant		MD	
Sign		<i>Rajendra</i>	<i>[Signature]</i>				
Date		7/7/21					
Note:							
1 This form must be submitted before 10th of each month.							
2 Payment must be made on or before due date.							
3 Account for the payment in Fridays statement.							
4 Attach ledger statement and other documents for consultants review.							
5 Prepare list of ITC of supplier > 25k which are not appearing in portal.							

APPROVED BY
26 JUL 2021
M. JAYA PRAKASH
Sr. Manager Accounts

APPROVED BY
15 JUL 2021
SOHAM MODI
MANAGING DIRECTOR

GSTIN/UIN : 36AAGFV2068P1ZJ

Particulars	Voucher Count
Total Vouchers	288
Included in Return	112
Participating in return tables	112
No direct implication in return tables	0
Not relevant in this Return	176
Uncertain Transactions (Corrections needed)	0

Particulars	Taxable Amount	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
Outward Supplies						
Local Sales	297.00					
Exempted	297.00					
Total Outward Supplies	297.00					
Total Liability	297.00					

Inward Supplies						
Local Purchase	17,56,318.04		99,777.61	99,777.61		1,99,555.22
Taxable	12,40,759.04		99,777.61	99,777.61		1,99,555.22
Exempted	5,15,559.00					
Reverse Charge Supplies	31,460.00		2,831.40	2,831.40		5,662.80
Total Inward Supplies	17,87,778.04		1,02,609.01	1,02,609.01		2,05,218.02
Total Input Tax Credit	17,56,318.04		99,777.61	99,777.61		1,99,555.22

GSTR-3B - Voucher Register
1-Jun-21 to 30-Jun-21

Vouchers of : **Sales Exempt**

Date Particulars		GSTIN/UIN	Vch Type	Vch No.	Taxable Amount	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
19-Jun-21	BANK-Yes Bank Current Account		Receipt	REC/10029	297.00					
Grand Total					297.00					

GSTR-3B - Voucher Register
1-Jun-21 to 30-Jun-21

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1-Jun-21 to 30-Jun-21

Vouchers of : Purchase Taxable

Date	Particulars	GSTIN/UIN	Vch Type	Vch No.	Invoice No.	Invoice Date	Taxable Amount	Eligible Integra- ted Tax Amount	Eligible Central Tax Amount	Eligible State Tax Amount	Eligible Cess Amount	Total Eligib- le Tax Amount
1-Jun-21	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	Purchase	PUR/10097	SS021-221021	31-May-21	5,370.00		483.30	483.30		966.60
3-Jun-21	SP-Summit Sales LLP Common Expenses	36ACQFS2044C1Z7	Purchase	PUR/10098	SS021-221021	30-Apr-21	29,708.19		2,673.74	2,673.74		5,347.48
4-Jun-21	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	Purchase	PUR/10099	SS021-221021	31-May-21	1,573.34		141.60	141.60		283.20
4-Jun-21	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	Purchase	PUR/10100	SS021-221021	31-May-21	11,711.00		1,053.99	1,053.99		2,107.98
4-Jun-21	SUP-Caps Gold Pvt Ltd	36AADCC6581E1ZO	Purchase	PUR/10101	TE21220631	3-Jun-21	1,47,961.16		2,219.42	2,219.42		4,438.84
4-Jun-21	SUP-Sri Vinayaka Stone Crushing Industries	36AACFI4808C1ZR	Purchase	PUR/10102	021-2021-22	25-May-21	12,831.00		320.78	320.78		641.56
4-Jun-21	SUP-Social DNA	36AJIPM8876F1ZN	Purchase	PUR/10103	03052021060	3-May-21	25,137.92		2,262.41	2,262.41		4,524.82
4-Jun-21	SP-Varna Media	36ALPPK8881P1ZW	Purchase	PUR/10104	2020	24-Apr-21	9,720.00		243.00	243.00		486.00
4-Jun-21	SUP-Leomind Creatives	36DDCPG9552D1ZM	Purchase	PUR/10105	LHC-2021-22017	29-May-21	18,000.00		1,080.00	1,080.00		2,160.00
11-Jun-21	SP-Summit Sales LLP Common Expenses	36ACQFS2044C1Z7	Journal	JOU/10197			120.00					
11-Jun-21	SP-Summit Sales LLP Common Expenses	36ACQFS2044C1Z7	Purchase	PUR/10106	SS021-221021	31-May-21	22,249.52		2,002.46	2,002.46		4,004.92
11-Jun-21	SP-Summit Sales LLP Common Expenses	36ACQFS2044C1Z7	Purchase	PUR/10107	SS021-221021	31-May-21	43,960.00		3,956.40	3,956.40		7,912.80
12-Jun-21	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	Purchase	PUR/10108	SS021-221021	11-Jun-21	1,875.00		168.75	168.75		337.50
12-Jun-21	SP-Summit Sales LLP Logistics	36ACQFS2044C1Z7	Purchase	PUR/10109	SS021-221021	11-Jun-21	10,325.00		929.25	929.25		1,858.50
15-Jun-21	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10110	17573	4-Jun-21	78,835.50		7,095.20	7,095.20		14,190.40
15-Jun-21	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10111	17572	4-Jun-21	13,943.66		1,254.93	1,254.93		2,509.86
15-Jun-21	SUP-Prakash Marketing	36AAPFP7023F1Z4	Purchase	PUR/10112	HSW322	10-May-21	39,825.00		3,584.25	3,584.25		7,168.50
15-Jun-21	SUP-Dilpreet Tubes Pvt. Ltd.	36AABCD6242R1Z8	Purchase	PUR/10113	202	1-Jun-21	23,350.00		2,101.50	2,101.50		4,203.00
15-Jun-21	SUP-Shiv Shakti Machine Tools Hardware & Electrical	36ADQFS9120G1ZQ	Purchase	PUR/10114	2021-220716SS	31-May-21	1,875.00		168.75	168.75		337.50
15-Jun-21	SUP-Liberty 21 Ventures Pvt Ltd	36AADCG8462G1ZG	Purchase	PUR/10115	G58	28-May-21	79,590.00		7,163.10	7,163.10		14,326.20
18-Jun-21	SUP-Social DNA	36AJIPM8876F1ZN	Purchase	PUR/10116	03052021062	3-Jun-21	23,417.69		2,107.59	2,107.59		4,215.18
19-Jun-21	SUP-Sri Vinayaka Stone Crushing Industries	36AACFI4808C1ZR	Purchase	PUR/10117	050-2021-22	15-Jun-21	16,214.34		405.36	405.36		810.72
21-Jun-21	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10118	17635	11-Jun-21	60,472.00		5,442.48	5,442.48		10,884.96
21-Jun-21	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10119	17606	9-Jun-21	3,010.60		257.85	257.85		515.70
21-Jun-21	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10120	17633	11-Jun-21	3,100.00		279.00	279.00		558.00
21-Jun-21	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10121	17712	17-Jun-21	99,134.40		8,922.10	8,922.10		17,844.20
21-Jun-21	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10122	17693	16-Jun-21	99,134.40		8,922.10	8,922.10		17,844.20
26-Jun-21	SUP-Sri Victory Traders	36ADFPN6997H1ZW	Purchase	PUR/10123	SVT21-220937	23-Jun-21	2,500.00		225.00	225.00		450.00
26-Jun-21	SUP-Sri Victory Traders	36ADFPN6997H1ZW	Purchase	PUR/10124	SVT21-220936	23-Jun-21	2,640.00		237.60	237.60		475.20
30-Jun-21	WO-A Basha	36AUWPA6056C2ZK	Purchase	PUR/10125	134	29-Jun-21	39,868.00		3,588.12	3,588.12		7,176.24
30-Jun-21	WO-A Basha	36AUWPA6056C2ZK	Purchase	PUR/10126	135	29-Jun-21	93,026.00		8,372.34	8,372.34		16,744.68
30-Jun-21	WO-A Basha	36AUWPA6056C2ZK	Purchase	PUR/10127	133	29-Jun-21	21,757.00		1,958.13	1,958.13		3,916.26
30-Jun-21	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10128	17792	21-Jun-21	8,075.00		726.75	726.75		1,453.50
30-Jun-21	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10129	17757	19-Jun-21	45,800.00		6,412.00	6,412.00		12,824.00
30-Jun-21	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10130	17598	9-Jun-21	12,000.00		1,080.00	1,080.00		2,160.00
30-Jun-21	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10131	17795	21-Jun-21	29,779.75		2,680.18	2,680.18		5,360.36
30-Jun-21	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10132	17791	21-Jun-21	1,300.00		117.00	117.00		234.00
30-Jun-21	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10133	17678	15-Jun-21	5,195.00		467.55	467.55		935.10
30-Jun-21	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10134	17677	15-Jun-21	37,701.00		3,393.09	3,393.09		6,786.18
30-Jun-21	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase	PUR/10135	82	18-Jun-21	1,575.00		141.75	141.75		283.50
30-Jun-21	SUP - SFS Hardware	36BJJPG3515K1Z6	Purchase	PUR/10136	4	1-Jun-21	26,076.50		2,346.89	2,346.89		4,693.78
30-Jun-21	SUP-Dilpreet Tubes Pvt. Ltd.	36AABCD6242R1Z8	Purchase	PUR/10137	43	9-Jun-21	22,122.00		1,990.98	1,990.98		3,981.96
30-Jun-21	SUP-MK Mobiles Pvt Ltd	36AAGCM5081L1Z3	Purchase	PUR/10138	17891	25-Jun-21	8,899.07		800.92	800.92		1,601.84
30-Jun-21	SUP-Summit Sales LLP	36ACQFS2044C1Z7	Purchase				12,40,759.04		99,777.61	99,777.61		1,99,555.22
Grand Total												

Vista Homes
M G Road, Ranigunj
Secunderabad

GSTR-3B - Voucher Register
1-Jun-21 to 30-Jun-21

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1-Jun-21 to 30-Jun-21

Vouchers of : **Purchase Taxable**

Date	Particulars	GSTIN/UN	Vch Type	Vch No.	Invoice No.	Invoice Date	Taxable Amount	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount
4-Jun-21	SP-Expert Security Services	36GLLPS8753N1ZV	Journal	JOU/10178			31,460.00		2,831.40	2,831.40		5,662.80
	Grand Total						31,460.00		2,831.40	2,831.40		5,662.80

Vista Homes
M G Road, Ranigunj
Secunderabad

Duties & Taxes
Group Summary
1-Jun-21 to 30-Jun-21

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
INPUT	34,84,545.46 Dr	2,05,217.22		36,89,762.68 Dr
INPUT-CGST	17,42,272.73 Dr	99,777.61		18,42,050.34 Dr
Input RCM CGST 9%		2,831.00		2,831.00 Dr
Input RCM SGST 9%		2,831.00		2,831.00 Dr
INPUT-SGST	17,42,272.73 Dr	99,777.61		18,42,050.34 Dr
			5,662.00	5,662.00 Cr
OUTPUT				
Output CGST RCM 9%			2,831.00	2,831.00 Cr
Output SGST RCM 9%			2,831.00	2,831.00 Cr
Grand Total	34,84,545.46 Dr	2,05,217.22	5,662.00	36,84,100.68 Dr

Electronic Credit ledger

GSTIN - 36AAGFV2068P1ZJ

Legal Name - VISTA HOMES

Period: From -01/04/2021 To - 15/07/2021

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	5,14,695.00	5,14,695.00	0.00	10,29,390.00
1	16/06/2021	AA360321672182H	Mar-21	ITC accrued through - Inputs	Credit	0.00	3,87,048.00	3,87,048.00	0.00	7,74,096.00	0.00	9,01,743.00	9,01,743.00	0.00	18,03,486.00
2	07/07/2021	AA360421495061G	Apr-21	ITC accrued through - Inputs	Credit	0.00	1,20,952.00	1,20,952.00	0.00	2,41,904.00	0.00	10,22,695.00	10,22,695.00	0.00	20,45,390.00
3	07/07/2021	DI3607210036010	Apr-21	Other than reverse charge	Debit	0.00	7,802.00	7,802.00	0.00	15,604.00	0.00	10,14,893.00	10,14,893.00	0.00	20,29,786.00
4	10/07/2021	AA360521420712M	May-21	ITC accrued through - Inputs	Credit	0.00	54,082.00	54,082.00	0.00	1,08,164.00	0.00	10,68,975.00	10,68,975.00	0.00	21,37,950.00
-	-	-	-	Closing Balance	-	-	-	-	-	-	0.00	10,68,975.00	10,68,975.00	0.00	21,37,950.00

Row Labels	Sum of Area	OC date	Percent share										
A	32,680	31-01-2016											
B	48,150	27-10-2016											
C	40,670	21-08-2017											
D	29,150	18-12-2018											
E	64,635	13-10-2020											
F	48,150	08-06-2020											
G	48,150	16-01-2018											
H	48,150	27-10-2016											
I	48,150	31-01-2016											
(blank)													
Grand Total	4,07,885												

W
 APPROVED BY
 19 FEB 2021
 SGHAM MOJI
 MANAGING DIRECTOR

ITC upto Oct 20		4,51,28,843										
Row Labels	Sum of Area	OC date	Percent share	% work completed	Balance work	Weight	Weighted percentage	Percent share in ITC	Share in ITC	ITC per sft	Area sold after OC	ITC to be reversed
								-	-	-	-	-
C	40,670	21-08-2017	17.62	100	0	-	-	4.25	19,20,139	39.88	2,170	86,536
G	48,150	16-01-2018	20.87	90	10	2.09	4.25	10.30	46,49,806	159.51	2,440	3,89,212
D	29,150	18-12-2018	12.63	60	40	5.05	10.30	34.04	1,53,61,110	319.03	950	3,03,075
F	48,150	08-06-2020	20.87	20	80	16.69	34.04	51.40	2,31,97,788	358.90	-	-
E	64,635	13-10-2020	28.01	10	90	25.21	51.40	100	4,51,28,843	877	5,560	7,78,823
Total	2,30,755		100.00			49.04	100.00					

APPROVED BY
 26 JUL 2021
 M. JAYA PRAKASH
 Sr. Manager Accounts

RE: Vista Homes Rule 42 Workings

From: aruna@modiproperties.com

To: shilpijain@hiregange.com

Cc: jagadish@modiproperties.com; harithaM@hiregange.com; monika@hiregange.com;
sohammodi@modiproperties.com

Date: Saturday, February 20, 2021, 11:36 AM GMT+5:30

Madam,

Please find attached workings of Vista Homes.

Sorry it was missed in my previous mail.

Regards,

Aruna

From: ShilpiJain <shilpijain@hiregange.com>

Sent: 20-02-2021 09:13

To: Aruna . <aruna@modiproperties.com>

Cc: agadish . <jagadish@modiproperties.com>; Haritha Mudapaka <harithaM@hiregange.com>; CA Monika Motta <monika@hiregange.com>; Soham Modi <sohammodi@modiproperties.com>

Subject: Re: Vista Homes Rule 42 Workings

Sure sir. Noted the reply in your mail and we will proceed as per this computation.

Warm Regards,

CA Shilpi Jain

Partner

HIREGANGE & ASSOCIATES
Chartered Accountants

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"Please do not print unless required, save paper, save trees, save the planet"

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From: Aruna . <aruna@modiproperties.com>
Sent: Friday, February 19, 2021 5:51 PM
To: ShilpiJain <shilpijain@hiregange.com>
Cc: agadish . <jagadish@modiproperties.com>; Haritha Mudapaka <harithaM@hiregange.com>; CA Monika Motta <monika@hiregange.com>; Soham Modi <sohammodi@modiproperties.com>
Subject: Re: Vista Homes Rule 42 Workings

Shilpi,

Refer to the calculation which I have made attached herein. Both agree on share of ITC utilized for each block. Your assumption is correct. The ITC was utilized for a small fraction of each block. However, that is not correct. The ITC is utilized for the entire block as it is impossible to attribute most of the construction related expenditure to a part of the block or sub-set of units within the block.

It is obvious that the ITC utilized for each block, wherein construction commenced at different points of time before the threshold date of GST will vary from block to block. Blocks which were started earlier will have claimed lesser ITC compared to blocks started later.

I believe my estimate is reasonable. Please file returns as per my estimate. I am willing to take the risk of future litigations.

Regards,

Soham Modi

----- Forwarded Message -----

From: ShilpiJain <shilpijain@hiregange.com>
To: Soham Modi <sohammodi@modiproperties.com>
Cc: jagadish . <jagadish@modiproperties.com>; Haritha Mudapaka <haritham@hiregange.com>; CA Monika Motta <monika@hiregange.com>
Sent: Friday, February 19, 2021, 11:02:12 AM GMT+5:30
Subject: Fw: Vista Homes Rule 42 Workings

Dear Soham Modi sir

This mail is regarding a few points after our previous meeting which require action.

Credit reversal

Please note that there is a revision in the ITC reversal calculations, which has not been approved yet due to which the interest cost is increasing. Also, if this is approved the calculations of B&C Estates will also have to be revised on the same lines.

Request you to update us by when the same can be completed.

Non-filing of returns for Jan '21 - Villa Orchids

Further we understand that the returns for Villa Orchids is not being filed by due date. Please note that this could attract notice from the department and action of suspending the registration could also be initiated since the department is now on toes to collect revenues being month end. Please provide the details for doing the needful to avoid registration cancellation.

2A v 3B reconciliation

@jagadish. Also I hope the 2A v 3B reconciliation is being performed at your end since we have not received the requested data in our format to provide the reco report. This has to be done on priority basis since the department is issuing automated notices and providing only 7 days time to reply, failing which SCN could be issued.

Please let me know in case any discussion is required in this regard.

Warm Regards,

CA Shilpi Jain

Partner

HIREGANGE & ASSOCIATES

Chartered Accountants

4th Floor, West Block, Srida Anushka Pride,

Beside SBI Bank, Above Lawrence & Mayo store,

Road Number 12, Banjara Hills,

Hyderabad, Telangana 500034

Tel: 040-23318128

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Our Locations: