**Observations:**

1. The rate of tax for services received from a GTA, for discharging liability under reverse charges basis as per section 9(3) of CGST Act, 2017 is 2.5%. But the tax is paid at rate of 6%.
2. Non-GST outward supplies (Liquor sales) was not shown in the return for the month of January 2018.
3. As per rule 42 of CGST Rules 2017, total turnover considered for calculation of apportionment of common credit should include whole of the turnover in the state of registration during the tax period. But Supplies to Marigold and Avasa were not included in the total turnover calculated for apportionment of common credit. But tax liability was discharged accordingly on the same.
4. **GSTR 3B is not being tallied with GSTR – 1:**

*For January:*

1. There is no exempted turnover shown in GSTR-3B, but it was mentioned in GSTR -1.
2. Total of the taxable value of B2B and B2C and Advances received in GSTR 1 is not being tallied with GSTR 3B – 3.1(a) - 63,090/-

*For February:*

1. There no IGST payable in direct charge in GSTR 3B, but it was mentioned in GSTR – 1 in B2B sales.
2. Total of the taxable value of B2B and B2C and Advances received in GSTR 1 is not being tallied with GSTR 3B – 3.1(a) – 54,518/-
3. For the tax paid under reverse charge basis as per Section 9(3) of CGST Act, 2017 and as per section 5(3) of IGST Act, 2017 for the months of January and February 2018 credit has not been availed in the returns filed for the same months. Input of reverse charge was not taken fully in the month of March 2018,

Input to be taken IGST under RCM – 24,169/-

Input to be taken CGST under RCM – 5,866/-

Input to be taken SGST under RCM - 5,866/-

1. From the previous months, GST on advances was paid both at the time of receipt of advance and when the invoice was raised. While filing the return for the month of March all the advance amounts on which tax was paid twice was reduced from the taxable supplies of March. Amount of advances reversed 40,57,740/-. However the excess tax amount paid is to be claimed in the form of refund.
2. The return for March was filed by showing that income from unclaimed wages as a Zero rated supplies. Amount shown in zero rated supplies 57,81,746/-. As unclaimed wages is not turnover it should not be show in GSTR 3B

1. The turnover for the months of July – March, if excess shown in the return for any month, the same was adjusted in March’18 month GSTR 3B.There by reducing the turnover and tax liability. However, Any excess tax paid should be claimed in the form of refund and in case of any shortages the same tax amount is to be paid in the subsequent month with Interest.
2. *In the case of Sale of Dry garbage in few instances GST not charged and in other cases GST rate charged is incorrect.*
3. *GSTR 1 for the month of March 2018 is yet to be filed.*

