1 NATION TAX MARKET GST

केन्द्रीय कर सहायक कार्यालय,सिकंदराबाद माल एवम सेवाकर मण्डल,

OFFICE OF THE ASSISTANT COMMISSIONER OF CENTRAL TAX,
SECUNDERABAD GST DIVISION, SECUNDERABAD
SALIKE SENATE, D.No: 2-4-416 & 417, RAMGOPALPET,M.G. ROAD,
SECUNDERABAD- 500 003
Phone 7901243130 E-mail- cgst.secdiv@gov.in

C. No. :GEXCOM/ADJN/GST/2916/2023-CGST-DIV-SNBD-COMMI'RATE-SECUNDERABAD

Date: 19 .12.2023

DIN: 20231256YO0000888A4D

FORM GST DRC-01A

Intimation of tax ascertained as being payable under Section 73(5)/74(5)

[See Rule 142(1A)] Part A

To
M/s-NILGIRI ESTATES
GSTIN: ***36AAHFN0766F1ZA***
Address: 2ND FLOOR, 5-4-187/3 AND 4,
SOHAM MANSION, MG ROAD, SECUNDERABAD,
Rangareddy, Telangana, 500003

FY: 2018-19

Sub: - GST - Notice for intimating discrepancies in the returns for the FY 2018-19- **Issuance of GST DRC 01A** – Regarding.

***

Please refer to the above subject and reference. In this regard, the amount of tax liability payable by you under Section 73(5)/74(5) of the CGST Act, 2017 with reference to the said case as ascertained by the undersigned in terms of the available information, is as given below:

ISSUE I: -Under declaration of output tax:

It is observed that, the taxpayer has not correctly declared tax on his outward supplies on reconciliation of turnover in GSTR-01, GSTR-3B and GSTR-9 for the financial year 2018-19.

Amt in Rs.

S.No	issue	Table No. in GSTR-09	SGST	CGST	Total
1	2	3	4	5	6
1	Tax on taxable supplies as declared in GSTR-09	4N	6384137.00	6384137.00	12768274.00
2	Add net increase due to amendments (Increase in amendments (-) decrease in amendments)	10 (-) 11	0.00	0.00	0.00
3	Add tax on deemed supplies	16B	0.00	0.00	0.00
4	Add tax on unreturned goods	16C	0.00	0.00	0.00
5	Pending demands	15G	0.00	0.00	0.00
6	Total output tax liability as per the above in GSTR-09(S.NO 1+2+3+4+5)		6384137.00	6384137.00	12768274.00
7	Less Total tax paid in cash	9	0.00	0.00	0.00
8	Less Tax paid by adjustment of ITC	9	5000650.00	5000650.00	10001300.00
9	Less differential tax paid on amendments	14	0.00	0.00	0.00
10	Add differential tax paid on amendments related to previous year in current year	(14) of previous FY GSTR-09	0.00	0.00	0.00
11	**Net tax payable (S.NO 6-7-8-9+10)**		**1383487.00**	**1383487.00**	**2766974.00**

OC
4/4/23

The taxpayer failed to discharge the self-assessed tax in the returns specified under

S.No	Issue	SGST	CGST	Total
1	2	3	4	7
1	Total tax due in (Under declaration of output tax) + (Excess claim of ITC) above	2415123.00	2415123.00	4830246.00
2	Interest	In terms of Section 50 of the CGST Act, 2017		
3	Penalty	In terms of Section 73 of the CGST Act, 2017		

(The detailed workings of the above in tabular form are attached as Annexure-B)

You are hereby advised to pay the **amount of tax as ascertained above in full along with applicable interests and penalties**, immediately. In case if you wish to file any submissions against the above, the same may be furnished within 7 days from the date of receipt of this letter in Part B of DRC 01A, failing which Show Cause Notice will be issued under Section 73/74 of the CGST Act, 2017.

Encl: As Above

आर. सत्यनारायण
19/12/23

(आर.सत्यनारायण)/(R.SATYANARAYANA)
सहायक आयुक्त/Assistant Commissioner
सिकंदराबाद मण्डल/ Secunderabad Division

Copy to:
1. The Superintendent of Central Tax, Ramgopalpet-II Range, Secunderabad Division.