Proceedings of the Assistant Commissioner (ST), Ramgopalpet-Ranigunj– 2 Circle, Begumpet Division,
Present: Sri.M.Upender
(U/s 73 of the TGST & CGST Acts, 2017)

DIN	GST/36AERPK6958C1Z2/18
Office details Designation of the assessing officer Unit Division	ASSISTANT COMMISSIONER (ST) RAMGOPALPET-RANIGUNJ 2 BEGUMPET
Details of the Tax payer Name Legal Name GSTIN	Rajesh Kumar Jayanthilal Kadakia RAJESH KUMAR JAYANTILAL KADAKIA 36AERPK6958C1Z2
Financial Year	2017-18

You have filed annual return in GSTR-09 for the financial year 2017-18.

On examination of the information furnished in this return under various heads and also the information furnished in TRAN-1, GSTR-01, GSTR-2A, GSTR-3B, EWB and other records available in this office it is found that you have not declared your correct tax liability while filing the annual returns of GSTR-09. The summary of under declared tax is as follows:

SGST Rs.**65047.92**
CGST Rs.**65047.92**
Total Rs.**130095.84**

The details of the above tax liability are as follows:

1. Net tax under declared due to non-reconciliation of turnovers in other returns and E-way bill information:

In addition to the above under declared turnovers with respect to GSTR-09, it is seen that you have under declared turnovers with respect to other information available in this office.

• **Reconciliation of GSTR-01 with GSTR-09:**

The outward supplies turnover declared in GSTR-01 is greater than net outward supplies information furnished in GSTR-09 and arrived at box (5N+10-11) above. This amount is therefore proposed to be taxed as under declared outward supplies as follows:

S.No	Issue	SGST	CGST	Total
1	2	3	4	5
1	Tax on Outward supplies declared in GSTR-01 for the FY.	1907510.58	1907510.58	3815021.16
2	Less tax on Outward supplies arrived in GSTR-09 at box (5N+10-11)	1879937.00	1879937.00	3759874.00
3	Difference (1-2)	27573.58	27573.58	55147.16

2. Excess claim of ITC:

- **Under declaration of Ineligible ITC:**

Under Sec 17(5) of the SGST Act, 2017 input tax credit shall not be available in respect of the list of commodities & services mentioned therein subject to certain conditions.

It is seen from GSTR-09 and other information that they have claimed ITC on these commodities and therefore the ITC claimed on these commodities or services is proposed to be recovered.

S.No	Commodity/Service	HSN code	Table no. in GSTR-09	SGST	CGST	Total
1	2	3	4	5	6	7
1	Works contractors	9954;		37474.34	37474.34	74948.68
A	Total ineligible ITC u/s 17(5)	-		37474.34	37474.34	74948.68
B	Ineligible ITC declared	-	7E or {Sum of 4D(1) of GSTR 3B of all months inFY } which ever is higher	0.00	0.00	0.00
C	Difference/excess ITC claimed	-		37474.34	37474.34	74948.68

Summary :

The total tax payable on account of these deficiencies after giving credit to the payments made in cash and ITC adjusted is arrived as follows:

S.No	Issue	SGST	CGST	Total
1	2	3	4	5
1	Total tax due in (1) + (2) above	65047.92	65047.92	130095.84

Accordingly a Showcause notice was issued on Date: **2022-05-30**.Three reminders to file objections were issued on (3) different occations as under through common portal.

1.Ref No: **ZD361222032478I** Date: **2022-12-21**

2.Ref No: **ZD360523028308G** Date: **2023-05-19**

3.Ref No: **ZD360623017057K** Date: **2023-06-14**

However the tax payer M/S.**RAJESH KUMAR JAYANTILAL KADAKIA** has neither filed any written objections nor availed any personal hearing.Therefore the tax proposed in the Showcause Notice is Confirmed as under

S.No	Issue	SGST	CGST	Total
1	2	3	4	5
1	Total tax due in (1) + (2) above	65047.92	65047.92	130095.84

Note: The AA shall issue SCN for penalty for net liability and also payments made after (30) days from the date of issue of SCN i.e., SGST Rs. **65047.92** and CGST Rs. **65047.92**.

M UPENDER

Assistant Commissioner (State Taxes)

RAMGOPALPET-RANIGUNJ 2
BEGUMPET DIVISION