



Proceedings of Assistant Commissioner (State Taxes)

Ramgopalpet-Ranigunj-II Circle

BEGUMPET DIVISION

PRESENT: Sri M. UPENDER

(U/s 73 of the TGST & CGST Acts, 2017)

DIN	GST/36AERPK6958C1Z2/20
Office details Designation of the assessing officer Unit Division	ASSISTANT COMMISSIONER (ST) RAMGOPALPET-RANIGUNJ BEGUMPET
Details of the Tax payer Name Legal Name GSTIN	Rajesh Kumar Jayanthilal Kadakia RAJESH KUMAR JAYANTILAL KADAKIA 36AERPK6958C1Z2
Financial Year	2019-20

- Ref: 1. These offices Show Cause notice vide ARN: AD360522016295A dated: 30/05/2022.
2. These offices Show Cause notice vide ARN: AD3605240327138 dated: 31/05/2024.
3. This office Reminders dated: 21/12/2022, 19/05/2023 and 25/07/2023.

You have filed annual return in GSTR-09 for the financial year 2019-20.

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:

IGST Rs.44951.62
CGST Rs.44951.62
Total Rs.89903.24

The details of the above tax liability are as follows:

1. Net tax liability under declared on account of non-reconciliation of information declared in GSTR-09:

A. The excess input tax credit(ITC) claimed on account of non-reconciliation of information declared in GSTR-09:

Under Sec 16(2)(c) every registered person shall be entitled to take credit of ITC on supply of goods or services to him subject to the condition that the tax charged in respect of such supply has been actually paid to the Government either in cash or through utilization of ITC admissible in respect of such supply.

It is observed that the tax payer has not correctly availed input tax on his inward supplies on reconciliation of turnovers in GSTR-09. Resulting in tax payable to a tune of Rs. 5876.70

S.No	Issue	Table No. in GSTR-09	SGST	CGST	Total
1	2	3	4	5	6
1	Excess claim of ITC declared in GSTR-09	8D	2938.35	2938.35	5876.70

B. Net tax payable on account of reconciliation in GSTR-09 = Total of A = **5876.70**

2. Excess claim of ITC:

• **Excess ITC claimed in GSTR-3B compared to GSTR-09:**

You have claimed excess ITC in GSTR-3B as compared to the net ITC available in the annual return GSTR-09 which has resulted in an under payment of tax as follows:

S.No	Description	Table No. in GSTR-09	SGST	CGST	Total
1	2	3	4	5	6
1	Eligible ITC in GSTR-3B	6A	50566.83	50566.83	101133.66
2	Total ITC availed in GSTR-09	6O-{6K+6L}	51732.00	51732.00	103464.00
3	ITC availed in GSTR-3B in excess of GSTR-09	S.No.2 (-) S. No 1	1165.17	1165.17	2330.34

• **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;		40848.10	40848.10	81696.20
A	Total ineligible ITC u/s 17(5)	-		40848.10	40848.10	81696.20
B	Ineligible ITC declared	-	7E or {Sum of 4D(1) of GSTR 3B of all months in FY } which ever is higher	0.00	0.00	0.00
C	Difference/excess ITC claimed	-		40848.10	40848.10	81696.20

der:

The noticee is hereby informed that the show cause notice issued in reference 1st cited is already indicated in reference 2nd cited in the case of M/s **Rajesh Kumar Jayanthilal Kadakia** for the year 2019-20, which covers all the issues mentioned in the show cause notice issued in the reference 1st cited. Therefore, the amounts proposed in the show cause notice issued in the reference 1st cited for the year 2019-20 in the case of **Rajesh Kumar Jayanthilal Kadakia** is hereby **withdrawn**.

S.No	Issue	SGST	CGST	IGST	Total
1	2	3	4	5	6
1	Total tax due in (1) + (2) above	0.00	0.00	0.00	0.00

Since the taxpayer has not paid the amounts within (30) days of issue of the show cause they are liable to pay penalty under Sec.122 of the CGST/SGST Act as applicable of SGST Rs. **0.00** and CGST Rs. **0.00** and IGST Rs. **0.00**.

This order is issued only to the extent of the discrepancies identified prima facie in the returns as mentioned in the Show cause notice mentioned above.

Note: An appeal against this order lies before the Appellate Joint Commissioner (ST) Punjagutta Division Hyderabad within (90) days from the date of receipt of this order.

Sd/-
Assistant Commissioner (ST)
Ramgopalpet-Ranigunj-II Circle.