OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX, CENTRAL EXCISE & SERVICE TAX

SHAMEERPET GST RANGE,

MEDCHAL GST DIVISION, MEDCHAL GST COMMISSIONERATE.

ADDRESS: PLOT NO. 16 & 21, 4TH FLOOR, ADITYA TOWERS, SRI SAI ENCLAVE, NEAR CHECK POST, OLD BOWENPALLY, SECUNDERABAD-500 011.

E-mail: cgst.shameerpetrg@gov.in

Date: 04.11.2024

DIN-20241156YP0400333CE7

Form GST ASMT - 10
[See rule 99(1)]

To
GSTIN: 36AAHCG4940K1ZC
Name: GV DISCOVERY CENTERS PRIVATE LIMITED
Address: Plot No. 1A, Sy. No. 234 and 235, Turkapally Village, Thumkunta, Shapoorji Pallonji Biotech Park, Phase-1, Shamirpet Mandal, Hyderabad, Medchal Malkajgiri, Telangana, 500078

Tax period - **F.Y. – 2020-21**

Notice for intimating discrepancies in the return after scrutiny

This is to inform that during scrutiny of the returns filed by you for the tax period referred to above, the following discrepancies have been noticed:

Issue 1: GSTR-3B vs GSTR-2A

The input tax credit claimed in GSTR-3B should match with GSTR-2A as per Sec 16(2) of CGST Act, 2017. Accordingly, the discrepancy is tabulated below and you are requested to give clarification or pay the liability along with applicable interest & penalty.

Table: 1

	IGST (Amount in Rs.)
Tax Liability as per 4(A)(5) of GSTR-3B	18,53,668/-
Tax Liability as per Table-3 and 5 of GSTR-2A (with amendments)	16,08,969/-
Difference (1- 3)	2,44,699/-
Liability	2,44,699/-

Issue 2: RCM vs GSTR-3B

The input tax credit under RCM/Import of services as per sect 16 of the CGST Act 2017 cannot be claimed for any amount which is not paid. Thus, the credit taken in GSTR-3B (table 4A2 and 4A3) should match with the amount of Tax paid under RCM in GSTR-3B. The discrepancy is tabulated below and you are requested to give clarification or pay the liability along with applicable interest & Penalty.

Table:2

Tax liability as declared in Table 3.1(d) of GSTR 3B	Rs. 29,668/-
As per GSTR-3B: Table 4(A)(2) + 4(A)(3)	Rs. 56,084/-
Difference	Rs. 26,416
Liability	Rs. 26,416/-