



केन्द्रीय कर एवम केन्द्रीय उत्पाद शुल्क अधीक्षक का कार्यालय, नाचराम रेंज
दूसरा मंजिल, हा.नं 3-4-118/2, एलिगेट एडिफिके इमारत, हेच.पी.एस.के सामने, रामन्तपुर, हैदराबाद 500 013
OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX AND CENTRAL EXCISE
NACHARAM RANGE, AMBERPET DIVISION
3-4-118/2, 2ND FLOOR, OPP: H.P.S, RAMANTHAPUR, HYDERABAD-500013
EMAIL ID: cgst.nacharamrg@gov.in Telephone No. 7901243183

OC. No: 742/2024

Date: 18.10.2024

Scrutiny Ref No: - ZD361024019813N

ARN No. AD3610240066876

ASMT - 10[See rule 99(1)]

To

GSTIN: 36AABCD6242R1Z8

DILPREET TUBES PRIVATE LIMITED

PLOT NO.8, ROAD NO. 5, IDA NACHARAM, Hyderabad, 500076.

Tax period - F.Y. - 2020-21

Sub: Notice for intimating discrepancies in the return after scrutiny - Reg

This is to inform that during scrutiny of the return in respect of **DILPREET TUBES PRIVATE LIMITED** (hereinafter may be referred as 'the taxpayer') for the tax period 2020-21, the following discrepancies have been noticed:

ISSUE 1: - GSTR-3B versus EWB value

The supply declared under export of goods/SEZ goods/Outward taxable supply cannot be less than the total outward supply declared in the E-way bills. Accordingly, the discrepancy is tabulated below: -

PARTICULAR	taxable value	IGST	CGST	SGST	TOTAL
E-WAY BILL OUTWARD	29,97,82,018	2475660	25742529	25742529	53960718
GSTR-3B	290404948	2477187	24897909	24897909	52273005
DIFF	93,77,070	1,527	-8,44,620	-8,44,620	-16,87,713
LIABILITY		0	8,44,620	8,44,620	16,89,240

Hence You are requested to give clarification (or) pay the liability along with applicable interest and penalty as per provisions of CGST Act, 2017.

ISSUE 2: - Non-payment of tax on the inward supplies liable to reverse charge and availment of input tax credit thereon:

It is observed from the GSTR-3B returns for the month of June-20 that the taxpayer has availed input tax credit to the tune of Rs. 14,852/- (CGST: Rs. 7426/-, SGST: Rs. 7426/-) at table 4(A)(3). Further, it is observed that, the taxpayer has paid RCM liability to the tune of Rs. 7712/- (CGST: Rs. 3856/-, SGST: Rs. 3856/-) at table 3.1(d) of GSTR-3B returns. The details are as below:

Jun-20	CGST	SGST	Total
ITC claimed on inward RCM supplies in GSTR-3B [as per table 4(A)(2) + 4(A)(3)]	7426	7426	14852
Reverse charge liability declared in GSTR-3B [as per table 3.1(d)]	3856	3856	7712
Difference	-3570	-3570	-7140
Liability	3570	3570	7140

Hence, you are requested to give clarification (or) pay the tax liability due along with applicable interest and penalty.

ISSUE-3: - Availment of ITC on the invoices on which tax is not paid by the supplier:

It is observed from GSTR-2A of the taxpayer that they have received certain invoices in GSTR-2A where GSTR-3B returns is not filed by their suppliers. Hence, it appears that the taxpayer has availed the credit of Rs. 3224/- attributable to those invoices. Further, availment of credit on the invoices where tax is not paid by the supplier is in contravention of Section-16. Hence, the credit of Rs. 3224/- (CGST: Rs. 1612/-, SGST: Rs. 1612/-) appears to be ineligible and recoverable along with interest as per the provisions of GST Act. The credit notes received are mentioned in table below:

SL No.	GSTIN	Name	Inv No.	Inv Date	Rate	Taxable Value	CGST	SGST	Total
1	36ABYPA0361R1Z3	PRADEEP KUMAR AGGARWAL	432	20-02-2021	18	11867	1068.03	1068.03	2136.06
2	36ABYPA0361R1Z3	PRADEEP KUMAR AGGARWAL	436	23-02-2021	18	6048	544.32	544.32	1088.64
						Liability	1612.35	1612.35	3224.7

ISSUE 4: - Difference between turnover declared in GSTR9 & GSTR3B:

It is observed from GSTR-9 and GSTR-3B returns filed by the taxpayer that the taxpayer has declared total turnover in table 5(N) of GSTR9 is RS. 290457613/- and as per GSTR 3B returns (Table 3.1(a) and 3.1(b)), the total turnover is Rs. 290404948/-. There is difference of Rs. 52,665/- which is shown as Exempted. Hence You are requested to give clarification or pay tax at the rate of 18% i.e. Rs. 9,478/- in correct head along with interest as per provisions of CGST Act, 2017.

You are hereby directed to explain the reasons for the aforesaid discrepancies in the FORM ASMT-11 or pay the liability mentioned above by **17.11.2024**. If no explanation is received by the aforesaid date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against you without making any further reference to you in this regard.

(Signature)
(Sd/-)

(NARENDRA BARUR)
Superintendent of Central Tax,
Nacharam Range

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

Reference No.: ZD361024019813N

Date: 18/10/2024

To

GSTIN: 36AABCD6242R1Z8

Name: DILPREET TUBES PRIVATE LIMITED

Address: PLOT NO.8, ROAD NO. 5,, IDA NACHARAM,, Hyderabad, Telangana, 500076

Tax period: APR 2020 - MAR 2021

F.Y.: 2020-2021

Type of Return: GSTR-3B

Act/ Rules Provisions :

Taxpayer's GST returns for the Financial Year 2020-21 have been scrutinized in terms of Section 61 of CGST Act, 2017. Discrepancies along with applicable rule provisions are detailed in the attached document. If no reply is submitted, action will be initiated as per Section 73 of CGST Act, 2017.

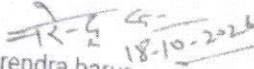
Notice for intimating discrepancies in the return after scrutiny

This is to inform that during scrutiny of the return for the tax period referred to above, discrepancies noticed have been mentioned in the attached annexure..

You are hereby directed to explain the reasons for the aforesaid discrepancies by the date mentioned in the table below.

If no explanation is received by the said date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against you without making any further reference to you in this regard.

Sr. No.	Description	Particulars
1	Section under which notice is issued	Section 61 of CGST Act
2	Date by which reply has to be submitted	17/11/2024

Signature 
Name: Narendra barur
Designation: Superintendent
Jurisdiction: NACHARAM , UPPAL ,
SECUNDERABAD , HYDERABAD , CBIC