Form GST ASMT - 11

[See rule 99(2)]

Reply to notice issued under section 61 intimating discrepancies in the return

ARN: ZD361124014107X **Date: 15/11/2024**

1. GSTIN	36AABCD6242R1Z8	
2. Name	DILPREET TUBES PRIVATE LIMITED	
3. Detail of notice	Reference No.: ZD361024019813N	Date: 18/10/2024
4. Tax Period	APR-2020 MAR-2021	
5. Reply to the discrepancies		
Reply against scruitny notice - OC No. 742/2024 dated 18th October 202 4		

6. Amount Admitted And Paid, if Any :

Sr. No	Tax Period		Act	Tax (₹)	Interest (₹)	Others (₹)	Total (₹)
	From	To					
-NA-							

7. Verification :

I RAHULMEHTA hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory
Name: RAHULMEHTA
Designation / Status: DIRECTOR
Date: 15/11/2024

Form GST ASMT - 11

[See rule 99(2)]

Reply to notice issued under section 61 intimating discrepancies in the return

ARN: ZD3611240141126 **Date: 15/11/2024**

1. GSTIN	36AABCD6242R1Z8	
2. Name	DILPREET TUBES PRIVATE LIMITED	
3. Detail of notice	Reference No.: ZD361024019813N	Date: 18/10/2024
4. Tax Period	APR-2020 MAR-2021	
5. Reply to the discrepancies		
Additional Reply against OS No. 742 / 2024 dated 18th October 2024		

6. Amount Admitted And Paid, if Any :

Sr. No	Tax Period		Act	Tax (₹)	Interest (₹)	Others (₹)	Total (₹)
	From	To					
-NA-							

7. Verification :

I RAHULMEHTA hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory
Name: RAHULMEHTA
Designation / Status: DIRECTOR
Date: 15/11/2024

CIN: U27109TG2002PTC03952

5-4-187/3&4, II floor, MG Road,
Secunderabad – 500 003.
Phone: +91-40-66335551

Dilpreet Tubes Pvt Ltd

Date: 13th November 2024

To
The Superintendent of Central Tax
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

Dear Sir,

Sub: Notice for intimating discrepancies in the return after scrutiny - Tax period - F.Y. – 2020-21 - Reply Reg.

Ref: Your Notice OC. No: 742/2024 dated 18th October 2024

We are in receipt of your notice dated 18th October 2024 issued for payment demand of IGST : NILL, CGST Rs.8,76,134/- and SGST Rs. 8,76,134/-

As per the said notice the details of the tax liability are as provided below.

Reply to Issue 1:
GSTR-3B versus EWB value

In the said para, 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: -

Particulars	Taxable Value	IGST	CGST	SGST	Total
E-Way Bill Outword	29,97,82,018	24,75,660	2,57,42,529	2,57,42,529	5,39,60,718
GSTR-3B	29,04,04,948	24,77,187	2,48,97,909	2,48,97,909	5,22,73,005
Diff	99,77,070	1,527	-8,44,620	-8,44,620	-16,87,713
Liability		-	8,44,620	8,44,620	16,87,713

During the period of 2020-21 the tax liability as per GSTR-3B of Rs. 5,22,73,005 is correct. And tax liability as per E-waybill is Rs. 5,39,60,718 is wrong because the tax lia bility as per E-waybills its. Includes cancelled E-waybills tax liability also, hense we request you kindly consider our tax liability for 2020-21 is Rs. 5,22,73,005 for the same we are also informed through letter dated 28th March 2023. Relevant documents are enclosed for your record.

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

In the said para, RCM Liability when compared to GSTR 3B and hence a demand of CGST Rs 3,570 and SGST Rs 3,570 is raised.

The same has been paid through GSTR-3B for the month of May'20 & Jun'20 for the same enclosed for your record.

Reply to Issue 3:
Availment of ITC on the invoices on which tax is not paid by the supplier:

In the said para, it is provided that ITC is not availed correctly when compared to GSTR 2A and hence a demand of CGST Rs 1,612.35 and SGST Rs 1,612.35 is raised.

DILPREET TUBES PVT. LTD.
HYDERABAD

Dilpreet Tubes Pvt Ltd

5-4-187/3&4, II floor, MG Road,
Secunderabad – 500 003.
Phone: +91-40-66335551

It is to be noted that, Under Section 16(2)(c) of CGST Act payment of tax to Government, is subject to the provisions of Section 41 read with Rules 69 and 71. However, the ITC matching, reversal mechanism laid down under Section 41 read with rules is kept in abeyance. Therefore, till the provisions in this respect are given effect, the recipients are entitled to claim the ITC on the basis of tax invoice issued by the vendor without any consideration that such tax invoice is being reflected in GSTR-2A or not.

As held by Hon'ble Supreme Court in Tata Chemicals Limited v Commissioner, 2015 (320) ELT 45 (SC) when the law requires a particular thing to be done in a particular manner, it must be done in that manner only or not done at all. Therefore, ideally, the recipient cannot be asked to comply with this condition and reverse ITC when he has no mechanism to ensure whether the supplier has paid tax to the government or not.

We are also inform to you as per the notice supplier filed written for the periodic period for the same enclosed .

Reply to Issue 4:
Difference between turnover declared in GSTR9 & GSTR3B:

"Under Sec 17(1) & (2) where the goods or services or both are used by the registered person partly for the purpose of business, partly for other purposes or partly used for effecting exempt supply and partly for taxable supply then the amount of credit shall be restricted to so much of the input tax as is attributable to the taxable supplies in the course of business.

Therefore the taxable person needs to make an apportionment of available input tax credit under Rule 42 & 43 to arrive at the eligible ITC".

It is to be noted that ITC availed in GSTR 3B pertains to ITC on inward supplies used to affect outward taxable supplies. Goods and services on which ITC is availed is use d completely to effect taxable supply.

Following is the break – up of exempt income as reported in GSTR – 9.

Particulars	Amount
Sales - Exempted Interest received from Electricity Deposit from Electricity Board	52,665

In lieu of above submissions we request from you re-assess the tax liability and drop any further proceedings

Thanking you,

Yours Sincerely,
For DILPREET TUBES PVT. LTD.,

Authorised Signatory

DILPREET TUBES PVT. LTD. * HYDERABAD