

M/S SIEGWERK INDIA PRIVATE LIM**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT**

Show Cause Notice under Sec 73 of TGST Act 2017

DATE : 30.09.2023

Form DRC-01

DIN	RCM/36AAACG4845N1Z9/17-18
Office details : Designation of the Assessing Officer Unit Division	ASSISTANT COMMISSIONER (ST) M.G.ROAD-S.D.ROAD CIRCLE BEGUMPET
Details of the Tax Payer Name GSTIN	M/S SIEGWERK INDIA PRIVATE LIM 36AAACG4845N1Z9
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 the returns under various heads and also the information furnished in returns under various heads and also the information furnished in TRAN-1, GSTR-01, 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 and 9C. The summary of under declared tax is as follows.

IGST Rs.0

CGST Rs.7065

SGST Rs.7065

Total Rs.14130

The details of the above tax liability are as follows.

It resolutely appears to be observable inaccuracy (having worthy of brought to tax assessment as per law) on verification of Form GSTR-3B of table 4(A)(2)+4(A) (vs) GSTR-3B of table 3.1 (d) with regards RCM, the taxpayer without payment of taxes under the head of RCM have availed ITC under RCM, which is not permissible under law, hence the same is proposed as payable on the hands of the taxpayer the details are as under :

ACT	ITC claimed on inward RCM supplies in GSTR-3B [(as per table 4(A)(2)+4(A)(3)]	Reverse Charge liability declared in GSTR-3B [(as per table 3.1(d)]	Short(-)/ Excess (+) in ITC (ITC claimed - Liability declared)
IGST	0	0	0
CGST	7310	245	7065
SGST	7310	245	7065
Total	14620	490	14130

Therefore it is proposed to assess the registered tax payer for the net tax payable indicated above under Section 73 of the SGST/CGST Act. The registered tax payer may therefore pay the tax along with interest and penalty at a rate of 10% of the tax due or Rs.10,000.00 penalty whichever is higher in DRC-03. However, if the registered tax payer is not agreeing with the proposals in this notice they may file their written objections in DRC-06 within (15) days from the date of receipt of this notice.

Assistant Commissioner (ST)
MG Road-SD Road Circle,