



**Proceedings of the Assistant Commissioner (ST), Ramgopalpet-Ranigunj- 2 Circle,
Begumpet Division,
Present: Sri.M.Upender
(U/s 73 of the TGST & CGST Acts, 2017)**

DIN	GST/36AERPK6958C1Z2/18
Office details Designation of the assessing officer Unit Division	ASSISTANT COMMISSIONER (ST) RAMGOPALPET-RANIGUNJ 2 BEGUMPET
Details of the Tax payer Name Legal Name GSTIN	Rajesh Kumar Jayanthilal Kadakia RAJESH KUMAR JAYANTILAL KADAKIA 36AERPK6958C1Z2
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 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:

SGST Rs.**65047.92**
CGST Rs.**65047.92**
Total Rs.**130095.84**

The details of the above tax liability are as follows:

1. Net tax under declared due to non-reconciliation of turnovers in other returns and E-way bill information:

In addition to the above under declared turnovers with respect to GSTR-09, it is seen that you have under declared turnovers with respect to other information available in this office.

• Reconciliation of GSTR-01 with GSTR-09:

The outward supplies turnover declared in GSTR-01 is greater than net outward supplies information furnished in GSTR-09 and arrived at box (5N+10-11) above. This amount is therefore proposed to be taxed as under declared outward supplies as follows:

S.No	Issue	SGST	CGST	Total
1	2	3	4	5
1	Tax on Outward supplies declared in GSTR-01 for the FY.	1907510.58	1907510.58	3815021.16
2	Less tax on Outward supplies arrived in GSTR-09 at box (5N+10-11)	1879937.00	1879937.00	3759874.00
3	Difference (1-2)	27573.58	27573.58	55147.16

2. Excess claim of ITC:

• **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;		37474.34	37474.34	74948.68
A	Total ineligible ITC u/s 17(5)	-		37474.34	37474.34	74948.68
B	Ineligible ITC declared	-	7E or {Sum of 4D(1) of GSTR 3B of all months inFY } which ever is higher	0.00	0.00	0.00
C	Difference/excess ITC claimed	-		37474.34	37474.34	74948.68

Summary :

The total tax payable on account of these deficiencies after giving credit to the payments made in cash and ITC adjusted is arrived as follows:

S.No	Issue	SGST	CGST	Total
1	2	3	4	5
1	Total tax due in (1) + (2) above	65047.92	65047.92	130095.84

Accordingly a Showcause notice was issued on Date: **2022-05-30**. Three reminders to file objections were issued on (3) different occasions as under through common portal.

1.Ref No: **ZD361222032478I** Date: **2022-12-21**

2.Ref No: **ZD360523028308G** Date: **2023-05-19**

3.Ref No: **ZD360623017057K** Date: **2023-06-14**

However the tax payer M/S.**RAJESH KUMAR JAYANTILAL KADAKIA** has neither filed any written objections nor availed any personal hearing. Therefore the tax proposed in the Showcause Notice is Confirmed as under

S.No	Issue	SGST	CGST	Total
1	2	3	4	5
1	Total tax due in (1) + (2) above	65047.92	65047.92	130095.84

Note: The AA shall issue SCN for penalty for net liability and also payments made after (30) days from the date of issue of SCN i.e., SGST Rs. **65047.92** and CGST Rs. **65047.92**.

M UPENDER

Assistant Commissioner (State Taxes)

RAMGOPALPET-RANIGUNJ 2
BEGUMPET DIVISION

Office of : Assistant Commissioner
Jurisdiction : RAMGOPALPET-RANIGUNJ 2: Begumpet: Telangana, State/UT : Telangana

Reference No. : ZD3612230683489

Date : 30/12/2023

To

GSTIN/ID : 36AERPK6958C1Z2

Name : RAJESH KUMAR JAYANTILAL KADAKIA

Address : 5-2-223, GOKUL DISTILERY ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

SCN/Statement Reference No. : ZD360522016194P

Date : 30/05/2022

Tax Period : JUL 2017 - MAR 2018

F.Y. : 2017-2018

Act/ Rules Provisions :
AS PER GST ACT

Order under section 73

A show cause notice/statement referred to above was issued to you u/s 73 of the Act for reasons stated therein. Since, no payment has been made within 30 days of the issue of the notice by you; therefore, on the basis of documents available with the department and information furnished by you, if any, demand is created for the reasons and other details attached in annexure

Please note that interest, if any, has been levied up to the date of issue of the order. While making payment, interest for the intervening period between date of order and date of payment, shall also be worked out and paid along with the dues stated in the order.

In case any refund is arising as per the above order, please claim the same by filing application in the prescribed form.

Demand Details :-

(Amount in Rs.)

Sr. No.	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	JUL 2017	MAR 2018	SGST	NA	65,047.92	0.00	0.00	0.00	0.00	65,047.92
2	0	0.00	JUL 2017	MAR 2018	CGST	NA	65,047.92	0.00	0.00	0.00	0.00	65,047.92
Total							1,30,095.84	0.00	0.00	0.00	0.00	1,30,095.84

You are hereby directed to make the payment by 15/01/2024 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name : METHARY UPENDER
Designation : Assistant Commissioner
Jurisdiction : RAMGOPALPET-RANIGUNJ
2: Begumpet: Telangana

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FORM GST DRC - 07
[See rule 142(5)]
Summary of the order

Reference No. : ZD3612230683489

Date : 30/12/2023

1. Tax Period :- JUL 2017 - MAR 2018

2. Issues involved :- TAX ORDER

3. Description of goods / services :-

Sr. No	HSN	Description
-	-	-

4. Details of demand :-

(Amount in Rs.)

Sr. No	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	JUL 2017	MAR 2018	SGST	NA	65,047.92	0.00	0.00	0.00	0.00	65,047.92
2	0	0.00	JUL 2017	MAR 2018	CGST	NA	65,047.92	0.00	0.00	0.00	0.00	65,047.92
Total							1,30,095.84	0.00	0.00	0.00	0.00	1,30,095.84

You are hereby directed to make the payment by 15/01/2024 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name : METHARY UPENDER

Designation : Assistant Commissioner

Jurisdiction : RAMGOPALPET-RANIGUNJ
2:Begumpet:Telangana

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Order