केन्द्रीय कर एवम केंद्रीय उत्पाद शुल्क अधीक्षक का कार्यालय, नाचराम रेंज
दूसरा मंजिल, हा.नं 3-4-118/2, एलिगेंट एडिफिके इमारत, हेच.पी.यस.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: 347/2025 Date:17.06.2025
Scrutiny Ref. No. ZD3606250162987
ARN No. AD3606250130694

ASMT – 10[See rule 99(1)]

To
GSTIN: 36AABCD6242R1Z8
DILPREET TUBES PRIVATE LIMITED
PLOT NO.8, ROAD NO. 5, IDA NACHARAM, Hyderabad, 500076
Mob No. 9866890734
Email Id- dilpreet_tubes@rediffmail.com

Tax period - F.Y. – 2021-22

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 2021-22, the following discrepancies have been noticed:

ISSUE-1: - Availment of irregular ITC for Inward Supplies from ISD:

It is observed from GSTR-3B returns that the taxpayer has availed credit of Rs. 72,69,892/- (IGST Rs. 1656/-, CGST Rs. 36,34,118/-, SGST Rs. 36,34,118/-) in the table 4(A)(4) of GSTR-3B returns. The said table is for reporting ITC available towards Inward Supplies from ISD. Further, it is observed from GSTR-2A returns that the taxpayer has not received any invoices pertaining to supplies from ISD. Hence, the credit availed by the taxpayer appears to be in contravention of Section-16, Section-39 of the CGST Act read with Section-20 of IGST Act,2017. Hence, the same appears to be recoverable along with interest as per provisions of GST Act.

ITC availed in respect of “Inward supplies from ISD”		
GSTR-3B: Table 4(A)(4)	**GSTR-2A**: Table 7 [along with net effect of amendments thereof in Table 8]	3B-2A
7269892	0	7269892

ISSUE 2: - Non-payment of applicable interest in terms of Section 50 of the CGST Act, 2017 for the delayed filling of GSTR-3B returns.

During the scrutiny of the returns for the financial year 2021-22, it is observed that the taxpayer has filed GSTR-3B monthly returns for Nov- 21 belatedly and did not discharge the applicable interest of **Rs.516/-** (IGST: Rs.15/-, CGST: Rs. 6/-, SGST: Rs. 494 /-)**.** Therefore, the taxpayer is liable to pay the interest of **Rs. 516/-** in terms of Section 50 of the CGST Act, 2017. The detail is tabulated below: -

				Payment in Cash			INTEREST			
Month	GSTR-3B Due date	Filed Date	Delayed	IGST	CGST	SGST	IGST	CGST	SGST	Total
Nov-21	20-12-2021	23-12-2021	3	10,302	4,250	3,34,086	15	6	494	516

You are hereby directed to explain the reasons for the aforesaid discrepancies in FORM ASMT-11(OR) pay the liability mentioned above by **23-06-2025**. 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.

Narendra Barur

Digitally signed by Narendra Barur
Date: 2025.06.17 19:20:48 +05'30'

NARENDRA BARUR
SUPERINTENDENT OF CENTRAL TAX
NACHARAM GST RANGE