

Form GST ASMT - 11

[See rule 99(2)]

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

ARN: ZD360625025464D

Date: 23/06/2025

1. GSTIN	36AABCD6242R1Z8		
2. Name	DILPREET TUBES PRIVATE LIMITED		
3. Detail of notice	Reference No.: ZD3606250162987	Date: 17/06/2025	
4. Tax Period	APR-2021 MAR-2022		
5. Reply to the discrepancies			
Reply copy enclsod			

6. Amount Admitted And Paid, if Any :

Sr. No	Tax Period		Act	Tax (₹)	Interest (₹)	Others (₹)	Total (₹)
	From	To					
1	APR 2021	MAR 2022	IGST	435.00	336.00	0.00	771.00
2	APR 2021	MAR 2022	CGST	0.00	6.00	0.00	6.00
3	APR 2021	MAR 2022	SGST	0.00	494.00	0.00	494.00

7. Verification :

I RAHULMEHTA hereby 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: 23/06/2025

DILPREET TUBES PVT LTD.

Road No. 5, Plot No. 8, IDA Nacharam, Hyderabad-500076

CIN: U27109TG2002PTC03952

Ph. No. 91-40-6633551, Email ID: dilpreet_tubes@rediffmail.com

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., Ramanthpur, Hyderabad-500013.

Dear Sir,

Sub: Notice for intimating discrepancies in the return after scrutiny - Tax Period - F.Y.
2021-22 - Reply Reg.

Ref: Your Notice OC. No. 347/2025 dated 17th June 2025.

We are in receipt of your notice dated 17th June 2025 issued for payment demand of IGST

Reply to Issue -I:

Availment of irregular ITC for Inward Suppliers from ISD:

The ITC credit of Rs. 7269892/- (IGST Rs. 1656/-, CGST Rs. 3634118/-, SGST Rs. 3634118/-) in table 4 (A) (4) of the GSTR-3B in ISD category is taken inadvertently instead of ITC (all other category) table 4 (A) (5) of GSTR-3B for the month of April-2021 return and the same can be clearly seen from our GSTR-3B April-2021 return where GST credit is not availed in all other ITC category. After realize of our mistake, we carefully filled next coming months of all GST returns.

Hence we request you kindly excuse clerical mistake and consider our ITC (all other category).

And as per our records we compared ITC credit in GSTR-2A data with GSTR-3B data for the FY 2021-22, we found that Rs. 435/- short payment in IGST. Details are given below:

FY-2021-22

	IGST	CGST	SGST
As per GSTR-2A Without RCM	7341294.7	25519980	25519980
ITC against RCM	73818	29148	29148
DEBIT NOTE	0	20842.1	20842.1
CREDIT NOTE	253865	17955	17955
TOTAL AVAILABLE	7161247.7	25552015	25552015
As per GSTR-3B NET ITC Avaailed	7161682	25536357	25536357
	-434.26	15657.82	15657.82

The same has been paid along with interest through DRC-3 ARN - AD3606250182562 dated 23-06-2025 for the same enclosed for your records.



DILPREET TUBES PVT LTD.

Road No. 5, Plot No. 8, IDA Nacharam, Hyderabad-500076

CIN: U27109TG2002PTC03952

Ph. No. 91-40-6633551, Email ID: dilpreet_tubes@rediffmail.com

Reply to Issue 2:

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

In the said para, we filed GSTR-3B November-2021 month return lately and hence a demand of applicable interest of Rs. 516/- (IGST: Rs. 16/-. CGST: Rs. 6/-, SGST: Rs. 494/-).

The same has been paid through DRC-3 ARN-AD360625018231E dated 23-06-2025 for the same enclosed for your records.

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



Authorized Signatory.

Encl. 1. DRC-03 ARN - AD3606250182562 dated 23-06-2025

2. DRC-03 ARN - AD360625018231E dated 23-06-2025

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement or intimation of tax ascertained through Form GST DRC-01A

ARN :AD360625018231E

Date :23/06/2025

1.	GSTIN		36AABCD6242R1Z8									
2.	Name		DILPREET TUBES PRIVATE LIMITED									
3.	Cause of Payment		Scrutiny									
4.	Section under which voluntary payment is made		SECTION 61 OF CGST									
5.	Details of Scrutiny		Reference No:ZD3606250162987		Date Of issue:17/06/2025							
6.	Financial Year		2021-2022									
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)											
Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty,if applicable	Fee	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	APR 2021-MAR 2022	IGST	Chandigarh	0.00	16.00	0.00	0.00	0.00	16.00	Cash	DC3606250158995	23/06/2025
2.	APR 2021-MAR 2022	CGST	Telangana	0.00	6.00	0.00	0.00	0.00	6.00	Cash	DC3606250158995	23/06/2025
3.	APR 2021-MAR 2022	SGST	Telangana	0.00	494.00	0.00	0.00	0.00	494.00	Cash	DC3606250158995	23/06/2025

8. Reasons, if any -

THIS PAYMENT AGAINST SCRUTINY FY 2021-22

9. Verification -

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

Signature of Authorized Signatory

Name: RAHUL MEHTA

Designation: DIRECTOR

Date: 23/06/2025

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement or intimation of tax ascertained through Form GST DRC-01A

ARN :AD3606250182562

Date :23/06/2025

1.	GSTIN		36AABCD6242R1Z8									
2.	Name		DILPREET TUBES PRIVATE LIMITED									
3.	Cause of Payment		Others(Scrutiny)									
4.	Section under which voluntary payment is made		Others									
5.	Details of Others(Scrutiny)		Reference No:NA		Date Of issue:NA							
6.	Financial Year		2021-2022									
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)											
Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty,if applicable	Fee	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	APR 2021-MAR 2022	IGST	Chandigarh	435.00	320.00	0.00	0.00	0.00	755.00	Cash	DC3606250159114	23/06/2025

8. Reasons, if any -

Being amount paid against scrutiny for FY 2021-22 ARN no. AD3606250130694

9. Verification -

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

Signature of Authorized Signatory

Name: RAHUL MEHTA

Designation: DIRECTOR

Date: 23/06/2025