

TAMIL NADU COMMERCIAL TAXES DEPARTMENT

ASSESSMENT - SCRUTINY OF RETURNS

GSTIN :33AAACT2381C1ZU
 Name :TAMILNADU STEEL TUBES LIMITED
 Address :Mercury Apartments, Pantheon Road, Egmore, 600008
 Assessment period :2019-20

Analysis of discrepancies in return for scrutiny

1. OUTPUT MISMATCH (GSTR 3B vs 1)

Verification of Taxable Outward supply between GSTR-3B and GSTR-1 reveals the following differences :

PARTICULARS	TAX RATE	TURNOVER	SGST	CGST	IGST	CESS
GSTR1	18	514371717.00	39089664.90	39089664.90	14407579.26	0.00
SUB TOTAL	-	514371717.00	39089664.90	39089664.90	14407579.26	0.00
GSTR3B	-	509031940.88	39192742.00	39192742.00	14674604.00	0.00
MISMATCH	-	5339776.12	-103077.10	-103077.10	-267024.74	0.00

Note: Negative values to be verified by proper officer.

2. INPUT MISMATCH (GSTR 3B vs 2A)

Verification of Inward supply between GSTR-3B and GSTR-2A reveals the following differences :

PARTICULARS	SGST ITC	CGST ITC
ITC as per GSTR3B (As per Table 4C)	29928342.56	29928342.56
ITC as per GSTR2A	29136515.52	29136516.53
ITC MISMATCH(GSTR3B-GSTR2A)	791827.04	791826.03

3. TDS MISMATCH (GSTR 7 vs 3B vs 1)

There are no TDS Mismatch

4. TCS MISMATCH (GSTR 8 vs 1)

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There are no TCS Mismatch

5. GSTR-9 VERIFICATION

Verification of Outward and Inward supplies reported in GSTR-9 reveals the following discrepancies :

A. TAX PAYABLE VARIATION

DESCRIPTION	TAXABLE VALUE	SGST	CGST	IGST	CESS
Supplies and advances on which tax to be paid (Tbl:4N) [Actual liability as per GSTR9]	527292250.88	39192741.69	39192741.69	14674604.37	0.00
Supplies and advances on which tax to be paid (Tbl:9(2)) [Liability modified by Taxpayer in GSTR9]	.	39192742.00	39192742.00	14674604.00	0.00
DIFFERENCE	.	-0.31	-0.31	0.37	0.00

B. ITC VARIATION

DESCRIPTION	SGST	CGST	IGST	CESS
Total amount of ITC availed through GSTR3B (Tbl:6A)*	29928342.56	29928342.56	23555979.09	0.00
Total amount of ITC availed through GSTR9 (Tbl:6I)	29928342.56	29928342.56	23555979.09	0.00
DIFFERENCE (GSTR3B-GSTR9)	0.00	0.00	0.00	0.00
Total amount of ITC as per GSTR-2A (Tbl:8A)	29548930.89	29548931.90	23336448.95	0.00
DIFFERENCE (GSTR3B-GSTR2A)	379411.67	379410.66	219530.14	0.00

* To be checked with Sl.no.2

C. DATA TO BE VERIFIED

DESCRIPTION	TAXABLE VALUE	SGST	CGST	IGST	CESS
ITC on inward supplies received during 2017-18 but availed during April to September, 2018	0.00	160067.19	160067.19	56258.10	0.00

6. MISMATCH SUMMARY

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MISMATCH	TURNOVER	SGST	CGST	IGST	CESS	SGST ITC	CGST ITC
GSTR3B VS GSTR1	5339776.12	-103077.10	-103077.10	-267024.74	0.00	.	.
GSTR7 VS GSTR3B	.	.	.	.	.	.	.
GSTR7 VS GSTR1	.	.	.	.	.	.	.
GSTR3B VS GSTR2A	.	.	.	.	.	791827.04	791826.03
GSTR8 VS GSTR1	.	.	.	.	.	.	.

7. INTEREST PAYABLE (LATE RETURN FILING)

GSTIN	SGST INTEREST PAYABLE	CGST INTEREST PAYABLE	IGST INTEREST PAYABLE	CESS INTEREST PAYABLE
33AAACT2381C1ZU	1200.20	199.20	444.74	0.00

8. E-WAYBILL VERIFICATION

OUTWARD E-WAYBILL

Type of Transaction	FIANACIAL YEAR	Ewaybill to be generated(GSTR1)	Ewaybill Generated	Difference(GSTR1-EWB)
Interstate	2019-20	22368954.00	.	22368954.00
	2019-20	56898889.00	56898889.00	0.00
<i>SUBTOTAL</i>		<i>79267843.00</i>	<i>56898889.00</i>	<i>22368954.00</i>
Intrastate	2019-20	178307237.00	.	178307237.00
	2019-20	235923190.00	235924230.00	-1040.00
<i>SUBTOTAL</i>		<i>414230427.00</i>	<i>235924230.00</i>	<i>178306197.00</i>
		<i>493498270.00</i>	<i>292823119.00</i>	<i>200675151.00</i>

Invoice Count(GSTR1)	Invoice Count(EWB)
51.00	0.00
164.00	164.00
<i>215.00</i>	<i>164.00</i>
667.00	0.00

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Invoice Count(GSTR1)	Invoice Count(EWB)
909.00	909.00
1576.00	909.00
1791.00	1073.00

Type of Transaction	PERIOD	Ewaybill to be generated(GSTR1)	Ewaybill Generated	Difference(GSTR1-EWB)	Invoice Count(GSTR1)	Invoice Count(EWB)
Interstate	01APR2019	5131554.00	.	5131554.00	9.00	0.00
	01MAY2019	5817972.00	.	5817972.00	14.00	0.00
	01JUN2019	3804963.00	.	3804963.00	8.00	0.00
	01JUL2019	4818566.00	.	4818566.00	12.00	0.00
	01AUG2019	8010736.00	6143105.00	1867631.00	20.00	14.00
	01SEP2019	7962061.00	7033793.00	928268.00	19.00	17.00
	01OCT2019	6415030.00	6415030.00	0.00	21.00	21.00
	01NOV2019	9040527.00	9040527.00	0.00	28.00	28.00
	01DEC2019	7190508.00	7190508.00	0.00	20.00	20.00
	01JAN2020	8767329.00	8767329.00	0.00	27.00	27.00
	01FEB2020	8867059.00	8867059.00	0.00	27.00	27.00
	01MAR2020	3441538.00	3441538.00	0.00	10.00	10.00
SUBTOTAL		79267843.00	56898889.00	22368954.00	215.00	164.00
Intrastate	01APR2019	39913568.00	.	39913568.00	143.00	0.00
	01MAY2019	50061199.00	.	50061199.00	179.00	0.00
	01JUN2019	33935828.00	.	33935828.00	132.00	0.00
	01JUL2019	42395639.00	.	42395639.00	163.00	0.00
	01AUG2019	30998860.00	23348736.00	7650124.00	116.00	90.00
	01SEP2019	26201999.00	24114653.00	2087346.00	106.00	95.00
	01OCT2019	24404084.00	23211533.00	1192551.00	97.00	94.00
	01NOV2019	37132019.00	36857267.00	274752.00	145.00	142.00
	01DEC2019	32747514.00	32509449.00	238065.00	132.00	129.00
	01JAN2020	35827967.00	35829007.00	-1040.00	137.00	137.00
	01FEB2020	37103543.00	36785900.00	317643.00	136.00	133.00
	01MAR2020	23508207.00	23267685.00	240522.00	90.00	89.00
SUBTOTAL		414230427.00	235924230.00	178306197.00	1576.00	909.00
		493498270.00	292823119.00	200675151.00	1791.00	1073.00

INWARD E-WAYBILL

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Type of Transaction	FIANACIAL YEAR	Ewaybill to be generated(GSTR1)	Ewaybill Generated	Difference(GSTR1-EWB)
Intrastate	2019-20	25022875.52	.	25022875.52
	2019-20	11843734.16	12197862.66	-354128.50
	2019-20	283556340.31	283556340.59	-0.28
<i>SUBTOTAL</i>		<i>320422949.99</i>	<i>295754203.25</i>	<i>24668746.74</i>
		<i>320422949.99</i>	<i>295754203.25</i>	<i>24668746.74</i>

Invoice Count(GSTR1)	Invoice Count(EWB)
25.00	0.00
9.00	9.00
242.00	242.00
<i>276.00</i>	<i>251.00</i>
<i>276.00</i>	<i>251.00</i>

* GSTR1 of supplier

Type of Transaction	PERIOD	Ewaybill to be generated(GSTR1)	Ewaybill Generated	Difference(GSTR1-EWB)	Invoice Count(GSTR1)	Invoice Count(EWB)
Intrastate	01APR2019	40151968.31	38076086.21	2075882.10	32.00	30.00
	01MAY2019	31207346.70	28933346.48	2274000.22	24.00	22.00
	01JUN2019	28507250.30	21857279.32	6649970.98	27.00	20.00
	01JUL2019	37939701.86	29029468.38	8910233.48	34.00	29.00
	01AUG2019	27463512.80	27463512.80	0.00	25.00	25.00
	01SEP2019	16476105.00	15687843.66	788261.34	16.00	14.00
	01OCT2019	12961893.45	12961893.33	0.12	14.00	14.00
	01NOV2019	33162771.60	29874038.60	3288733.00	26.00	24.00
	01DEC2019	30511984.63	30380113.45	131871.18	26.00	24.00
	01JAN2020	21458841.78	21373570.26	85271.52	18.00	17.00
	01FEB2020	36624281.56	36304281.76	319999.80	28.00	27.00
	01MAR2020	3957292.00	3812769.00	144523.00	6.00	5.00
<i>SUBTOTAL</i>		<i>320422949.99</i>	<i>295754203.25</i>	<i>24668746.74</i>	<i>276.00</i>	<i>251.00</i>
		<i>320422949.99</i>	<i>295754203.25</i>	<i>24668746.74</i>	<i>276.00</i>	<i>251.00</i>

* GSTR1 of supplier

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ANNEXURE

OUTPUT MISMATCH (GSTR 3B vs 1) - MONTH WISE

PERIOD	GSTR1 TURNOVER	GSTR3B TURNOVER	DIFFERENCE (GSTR3B-GSTR1)
APR2019	46402762.00	46386493.36	-16268.64
MAY2019	57343235.00	57352645.17	9410.17
JUN2019	39293567.00	39115932.27	-177634.73
JUL2019	49201103.00	48436919.38	-764183.62
AUG2019	40966870.00	40352050.28	-614819.72
SEP2019	36238873.00	35570631.50	-668241.50
OCT2019	32136385.00	31827957.04	-308427.96
NOV2019	48108545.00	47887447.54	-221097.46
DEC2019	41990515.00	41543438.74	-447076.26
JAN2020	46432732.00	45887588.79	-545143.21
FEB2020	47895730.00	47081678.31	-814051.69
MAR2020	28361400.00	27589158.50	-772241.50
TOTAL	514371717.00	509031940.88	

INPUT MISMATCH (GSTR 3B vs 2A) - MONTH WISE

PERIOD	SGST ITC as per GSTR3B	SGST ITC as per GSTR2A	SGST DIFFERENCE (GSTR3B-GSTR2A)	CGST ITC as per GSTR3B	CGST ITC as per GSTR2A	CGST DIFFERENCE (GSTR3B-GSTR2A)
APR2019	3049073.12	3675048.93	-625975.81	3049073.12	3675048.93	-625975.81
MAY2019	3478309.15	2859595.04	618714.11	3478309.15	2859595.04	618714.11
JUN2019	2453832.37	2606658.77	-152826.40	2453832.37	2606658.77	-152826.40
JUL2019	3049515.16	3294164.43	-244649.27	3049515.16	3294164.43	-244649.27
AUG2019	3085102.25	2535539.20	549563.05	3085102.25	2535539.21	549563.04
SEP2019	1449937.57	1487471.78	-37534.21	1449937.57	1487471.78	-37534.21
OCT2019	1313704.07	1218366.21	95337.86	1313704.07	1218366.21	95337.86
NOV2019	3074701.88	3022456.25	52245.63	3074701.88	3022456.25	52245.63
DEC2019	2990373.14	2783850.86	206522.28	2990373.14	2783850.86	206522.28
JAN2020	2046676.16	1977773.47	68902.69	2046676.16	1977774.47	68901.69

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PERIOD	SGST ITC as per GSTR3B	SGST ITC as per GSTR2A	SGST DIFFERENCE (GSTR3B-GSTR2A)	CGST ITC as per GSTR3B	CGST ITC as per GSTR2A	CGST DIFFERENCE (GSTR3B-GSTR2A)
FEB2020	3348278.53	3314846.54	33431.99	3348278.53	3314846.54	33431.99
MAR2020	588839.16	360744.04	228095.12	588839.16	360744.04	228095.12
<i>TOTAL</i>	<i>29928342.56</i>	<i>29136515.52</i>		<i>29928342.56</i>	<i>29136516.53</i>	

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INTEREST PAYABLE (LATE RETURN FILING) - MONTH WISE

PERIOD	FILING DUE DATE	ACTUAL FILING DATE	DELAYED DAYS	SGST	SGST INTEREST PAYABLE	CGST
APR2019	20MAY2019	20MAY2019	0	680887.00	0.00	113471.00
MAY2019	20JUN2019	20JUN2019	0	1216543.00	0.00	861140.00
JUN2019	20JUL2019	18JUL2019	-2	30289.00	0.00	25842.00
JUL2019	20AUG2019	19AUG2019	-1	959695.00	0.00	91149.00
AUG2019	20SEP2019	20SEP2019	0	58043.00	0.00	58043.00
SEP2019	20OCT2019	20OCT2019	0	897160.00	0.00	49465.00
OCT2019	20NOV2019	22NOV2019	2	1084571.00	1069.71	115447.00
NOV2019	20DEC2019	20DEC2019	0	463010.00	0.00	44553.00
DEC2019	20JAN2020	21JAN2020	1	134729.00	66.44	43161.00
JAN2020	20FEB2020	20FEB2020	0	1321814.00	0.00	558877.00
FEB2020	20MAR2020	20MAR2020	0	118220.00	0.00	35715.00
MAR2020	20APR2020	01JUN2020	42	9621.00	64.05	9621.00
TOTAL					1200.20	

CGST INTEREST PAYABLE	IGST	IGST INTEREST PAYABLE	CESS	CESS INTEREST PAYABLE
0.00	13500.00	0.00	0.00	0.00
0.00	18663.00	0.00	0.00	0.00
0.00	53377.00	0.00	0.00	0.00
0.00	26653.00	0.00	0.00	0.00
0.00	4027.00	0.00	0.00	0.00
0.00	707.00	0.00	0.00	0.00
113.87	1191.00	1.17	0.00	0.00
0.00	388087.00	0.00	0.00	0.00
21.28	9751.00	4.81	0.00	0.00
0.00	163536.00	0.00	0.00	0.00
0.00	46509.00	0.00	0.00	0.00
64.05	65905.00	438.76	0.00	0.00
199.20		444.74		0.00