

**COMMERCIAL TAXES DEPARTMENT
GOVERNMENT OF TAMIL NADU**

Attachment to DRC - 01

DIN	GST/33AAACT2381C1ZU/20/1
Office details Designation of the Proper Officer Circle Zone	EGMORE North-III
Details of the Tax payer Trade Name Legal Name GSTIN	TAMILNADU STEEL TUBES LTD. TAMILNADU STEEL TUBES LIMITED 33AAACT2381C1ZU
Financial Year	2019-20

You have filed annual return in GSTR-09 for the financial year **2019-20**.

On examination of the information furnished in this return under various heads and also the information furnished in 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.**44610130**
CGST Rs.**44609129**
IGST Rs.**33449**
CESS Rs.**0**
Total Rs.**89252708**

The details of the above tax liability are as follows:

1. Excess claim of ITC:

The excess input tax credit (ITC) claimed on account of non-reconciliation of information

Under Sec 16(2)(c) every registered person shall be entitled to take credit of ITC on supply of goods or services to him subject to the condition that the tax charged in respect of such supply has been actually paid to the Government either in cash or through utilization of ITC admissible in respect of such supply.

It is observed that the taxpayer has not correctly availed input tax on his inward supplies on reconciliation of turnovers in GSTR-09.

• Scrutiny of ITC reversals:

S.No	Description	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
1	ITC reversed in Table 4(B) of GSTR-3B	741	145	0	0	886
2	ITC reversed in Table 7(l) of GSTR-09	18359	17763	0	0	36122
3	Excess ITC reversal showing in GSTR-09 as completed the GSTR-3B (S.No 2-1)	17618	17618	0	0	35236

• 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	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7	8
1	Motor Vehicles	8702; 8703; 8711	7606	7606	0	0	15212
2	Food & Beverages & Outdoor Catering	99633 (996331 to 996339)	44	44	0	0	88
3	Renting or hiring of motor vehicles vessels or aircraft	99660	2000	2000	0	0	4000
4	Works contractors	9954	2646	2646	0	0	5292
5	Cement	2523	12771	12771	0	0	25542
6	Iron & Steel	7214; 7227; 7228	2297711 5	2297711 5	0	0	45954230
7	Granite	6802	840	840	0	0	1680
8	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011	32721	32721	0	0	65442
9	Hardware	7317; 7318; 7415	7129	7129	0	0	14258
10	Paints	3209	12	12	0	0	24

S.No	Issue	Table no. in GSTR-09	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7	8
A	Total ineligible ITC u/s 17(5)		2304288 4	2304288 4	0	0	46085768
B	Ineligible ITC declared	7E or {Sum of 4D (1) of GSTR 3B of all months in FY} which ever is higher	6659	6659	0	0	13318
C	Difference/excess ITC claimed	"If (SL.No A – SL.NO B >0) then Lower of {SL.No A – SL.NO B} or {(Sum of 4C of GSTR 3B of all months in current FY) – (13-12 of Previous FY GSTR-09) + (13-12 of current FY GSTR-09)}"	2303622 5	2303622 5	0	0	46072450

• **ITC claimed from cancelled dealers, return defaulters & tax non payers:**

Under Sec 16(2)(c) every registered person shall be entitled to take credit of ITC on supply of goods or services to him subject to the condition that the tax charged in respect of such supply has been actually paid to the Government either in cash or through utilization of ITC admissible in respect of such supply.

However as seen from the office records, it is observed that you have taken ITC from the tax payers who have not paid tax on their outward supplies to you.

S.No	Issue	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
1	Supplier registration cancelled before date of invoice	0	0	7326	0	7326
2	Supplier failed to file GSTR-3B and did not pay tax on the invoices declared in GSTR-01	0	0	0	0	0
3	Supplier filed GSTR-3B with Nil turnover and did not declare or pay tax corresponding to the invoices declared in GSTR-01	1043	1043	0	0	2086
4	Total(S.NO. 1+2+3)	1043	1043	7326	0	9412

The above amount of ITC is proposed to be recovered.

• **Interest due to late payment of GSTR-3B:**

S.No	Particulars	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
1	Interest Payable	1136	135	6	0	1277
2	Interest already paid on 3B	0	0	0	0	0
3	Difference (1-2)	1136	135	6	0	1277

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	IGST	CESS	Total
1	2	3	4	5	6	7
1	Total tax due in (Excess claim of ITC) above	23054886	23054886	7326	0	46117098
2	Interest	19249755	19248754	6123	0	38504632
3	Penalty on amount in S. No.1	2305489	2305489	20000	0	4630978
	Total (1+2+3)	44610130	44609129	33449	0	89252708

(The detailed workings of the above in tabular form are attached as Annexure-B)

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 at a rate of 18% of the tax due computed from 1st October 2019 and the applicable penalty at the rate of 10% of the tax due in DRC-03. However, If the registered tax payer is not agreeing with the proposals in this notice they may file their objections in DRC06 within (30) days from the date of receipt of this notice. The objections already filed and taxes paid will be considered before passing the final assessment orders.

You are also afforded an opportunity of personal hearing before the undersigned on the date, time and venue specified in DRC-01, failing which appropriate further action shall be pursued on merits of available records and in accordance with TNGST Act, 2017.

Note :

1.Kindly take note that if this office has previously issued any show cause notice proposing assessment of liability on any one or all of the above discrepancies mentioned in this notice, and if you have already furnished a reply, the same may be clearly mentioned while replying to this notice.

2.In case no reply has been filed for the notice issued earlier, the deficiencies pointed out therein shall be taken to consideration and appropriate reply may be filed incorporating the deficiencies pointed out in both the notices. A copy of the reply filed to the present show cause notice may be attached for the first notice for reference.

3.Penalty has been levied at 10% of the tax due or Rs.10000 under each act (Rs.20000 in case of IGST) whichever is higher as per section 73(9) of CGST/SGST Act, 2017 and 4th proviso to Section 20 of IGST Act, 2017. Also Where any person chargeable with tax under section 73(1) or sub-section (3) pays the said tax along with interest payable under section 50 within thirty days of issue of show cause notice, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.

**Proper officer
Circle: EGMORE**

Details of Ineligible ITC 17 (5)				Date: 20-05-2024	Amount in Rupees			
GSTIN : 33AAACT2381C1ZU Name : TAMILNADU STEEL TUBES LTD. FY : 2019-20								
S.No.	Seller Name	Seller GSTIN	Commodity / Service	HSN code	Month	R1 to this dealer		
						SGST CGST	IGST CESS	Total
1	2	3	4	5	6	7a	7b	7c
1	TATA STEEL LIMITED	33AAACT2803M1ZI	Iron & Steel	7214;7227;7228	Apr, 2019	2963379 2963379	0 0	5926758
2	STEEL AUTHORITY OF INDIA LTD.	33AAACS7062F1ZL	Iron & Steel	7214;7227;7228	Apr, 2019	61031 61031	0 0	122062
3	A G D TRADERS	33AAMPG2290A1Z8	Cement	2523	Apr, 2019	4686 4686	0 0	9372
4	MULTI VISTA GLOBAL PRIVATE LTD	33AAACM7613G1ZS	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Apr, 2019	3470 3470	0 0	6940
5	SABARI ELECTRICALS	33AAAFS8188B1ZA	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Apr, 2019	1733 1733	0 0	3466
6	LANSON MOTORS PVT. LTD	33AAACL7624G1ZQ	Motor Vehicles	8702; 8703;8711;	Apr, 2019	989 989	0 0	1978
7	KAMLESH AND COMPANY	33AAMPS7097R1ZI	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Apr, 2019	63 63	0 0	126
8	SARVODAYA ELECTRICALS	33AAIPP3626M1ZG	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Apr, 2019	54 54	0 0	108
9	SATYASAI ENGG CO.	33AAVPS5561R1ZK	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Apr, 2019	30 30	0 0	60
10	TATA STEEL LIMITED	33AAACT2803M1ZI	Iron & Steel	7214;7227;7228	May, 2019	2230751 2230751	0 0	4461502
11	STEEL AUTHORITY OF INDIA LTD.	33AAACS7062F1ZL	Iron & Steel	7214;7227;7228	May, 2019	58702 58702	0 0	117404
12	SRI VINAYAGAR TRADERS	33AGKPM9578R2Z7	Cement	2523	May, 2019	1870 1870	0 0	3740
13	SABARI ELECTRICALS	33AAAFS8188B1ZA	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	May, 2019	704 704	0 0	1408
14	ALAGU WIRES	33AFAPM9956Q1ZO	Hardware	7317;7318;7415	May, 2019	567 567	0 0	1134
15	GLOBAL MARBLE EMPORIUM	33AABFE4538J1ZK	Granite	6802	May, 2019	480 480	0 0	960

S.No.	Seller Name	Seller GSTIN	Commodity / Service	HSN code	Month	R1 to this dealer		
						SGST CGST	IGST CESS	Total
1	2	3	4	5	6	7a	7b	7c
16	LANSON MOTORS PVT. LTD	33AAACL7624G1ZQ	Motor Vehicles	8702; 8703;8711;	May, 2019	256 256	0 0	512
17	KAMLESH AND COMPANY	33AAMPS7097R1ZI	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	May, 2019	63 63	0 0	126
18	SANGAM AUTO SPARES	33AAAFS9602C1ZN	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	May, 2019	53 53	0 0	106
19	PUJARA ALLOY STEEL CENTRE P. LTD.	33AADCP5998A1ZE	Iron & Steel	7214;7227;7228	May, 2019	23 23	0 0	46
20	M.B.STORES SUPPLIERS	33AWEPA8384K1ZD	Hardware	7317;7318;7415	May, 2019	11 11	0 0	22
21	TATA STEEL LIMITED	33AAACT2803M1ZI	Iron & Steel	7214;7227;7228	Jun, 2019	1630563 1630563	0 0	3261126
22	STEEL AUTHORITY OF INDIA LTD.	33AAACS7062F1ZL	Iron & Steel	7214;7227;7228	Jun, 2019	65460 65460	0 0	130920
23	MICROMAK SYSTEMS & SOLUTIONS	33ANUPS0703R1ZC	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Jun, 2019	3318 3318	0 0	6636
24	AGARWAL TRAVEL LINKS	33AAHPA8019N2ZO	Renting or hiring of motor vehicles vessels or aircraft	99660;	Jun, 2019	2000 2000	0 0	4000
25	JAIKAMAL PAINTS	33AAAFJ1747P1Z7	Works contractors	9954;	Jun, 2019	1926 1926	0 0	3852
26	MULTI VISTA GLOBAL PRIVATE LTD	33AAACM7613G1ZS	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Jun, 2019	1082 1082	0 0	2164
27	JAI SHREE MAHAVEER ENTERPRISES	33BMZPS0322P2ZC	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Jun, 2019	349 349	0 0	698
28	KAMLESH AND COMPANY	33AAMPS7097R1ZI	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Jun, 2019	108 108	0 0	216
29	ROYAL ELECTRIC CO.,	33AAKPM1172F1ZZ	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Jun, 2019	103 103	0 0	206
30	SARVODAYA ELECTRICALS	33AAIPP3626M1ZG	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Jun, 2019	81 81	0 0	162
31	TATA STEEL LIMITED	33AAACT2803M1ZI	Iron & Steel	7214;7227;7228	Jul, 2019	2442749 2442749	0 0	4885498
32	STEEL AUTHORITY OF INDIA LTD.	33AAACS7062F1ZL	Iron & Steel	7214;7227;7228	Jul, 2019	68242 68242	0 0	136484

S.No.	Seller Name	Seller GSTIN	Commodity / Service	HSN code	Month	R1 to this dealer		
						SGST CGST	IGST CESS	Total
1	2	3	4	5	6	7a	7b	7c
33	A G D TRADERS	33AAMPG2290A1Z8	Cement	2523	Jul, 2019	6215 6215	0 0	12430
34	V.S.T. AND SONS PRIVATE LIMITED	33AABCV9258K1ZW	Motor Vehicles	8702; 8703;8711;	Jul, 2019	1900 1900	0 0	3800
35	LANSON MOTORS PVT. LTD	33AAACL7624G1ZQ	Motor Vehicles	8702; 8703;8711;	Jul, 2019	1109 1109	0 0	2218
36	MULTI VISTA GLOBAL PRIVATE LTD	33AAACM7613G1ZS	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Jul, 2019	935 935	0 0	1870
37	JAIKAMAL PAINTS	33AAAFJ1747P1Z7	Works contractors	9954;	Jul, 2019	720 720	0 0	1440
38	SANGAM AUTO SPARES	33AAAFS9602C1ZN	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Jul, 2019	570 570	0 0	1140
39	KAMLESH AND COMPANY	33AAMPS7097R1ZI	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Jul, 2019	162 162	0 0	324
40	CHENNAI FORD	33AAACC4158L2ZO	Motor Vehicles	8702; 8703;8711;	Jul, 2019	125 125	0 0	250
41	SARVODAYA ELECTRICALS	33AAIPP3626M1ZG	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Jul, 2019	68 68	0 0	136
42	P SURESH	33AAHPS5301F1Z1	Food & Beverages & Outdoor Catering	99633 (996331 to 996339)	Jul, 2019	44 44	0 0	88
43	DHANKOT FASTENERS	33AACPD6744N1ZN	Hardware	7317;7318;7415	Jul, 2019	36 36	0 0	72
44	TATA STEEL LIMITED	33AAACT2803M1ZI	Iron & Steel	7214;7227;7228	Aug, 2019	1957429 1957429	0 0	3914858
45	STEEL AUTHORITY OF INDIA LTD.	33AAACS7062F1ZL	Iron & Steel	7214;7227;7228	Aug, 2019	272972 272972	0 0	545944
46	HASNAIN ENTERPRISE	33AAFPR6508P1Z8	Hardware	7317;7318;7415	Aug, 2019	2178 2178	0 0	4356
47	ALAGU WIRES	33AFAPM9956Q1ZO	Hardware	7317;7318;7415	Aug, 2019	525 525	0 0	1050
48	AMAR TRADERS	33AAHFA7171M1Z9	Hardware	7317;7318;7415	Aug, 2019	205 205	0 0	410
49	SARVODAYA ELECTRICALS	33AAIPP3626M1ZG	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Aug, 2019	81 81	0 0	162

S.No.	Seller Name	Seller GSTIN	Commodity / Service	HSN code	Month	R1 to this dealer		
						SGST CGST	IGST CESS	Total
1	2	3	4	5	6	7a	7b	7c
50	KAMLESH AND COMPANY	33AAMPS7097R1ZI	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Aug, 2019	51 51	0 0	102
51	Moon Shine Enter Prises	33ABEFM9533H1Z7	Hardware	7317;7318;7415	Aug, 2019	24 24	0 0	48
52	TATA STEEL LIMITED	33AAACT2803M1ZI	Iron & Steel	7214;7227;7228	Sep, 2019	1032483 1032483	0 0	2064966
53	STEEL AUTHORITY OF INDIA LTD.	33AAACS7062F1ZL	Iron & Steel	7214;7227;7228	Sep, 2019	37871 37871	0 0	75742
54	MULTI VISTA GLOBAL PRIVATE LTD	33AAACM7613G1ZS	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Sep, 2019	5211 5211	0 0	10422
55	HASNAIN ENTERPRISE	33AAFPR6508P1Z8	Hardware	7317;7318;7415	Sep, 2019	1512 1512	0 0	3024
56	ARUN AGENCY	33BVZPS1095J1ZR	Iron & Steel	7214;7227;7228	Sep, 2019	1462 1462	0 0	2924
57	BALAJI AUTOMOTIVE	33AAIFB1423G1Z1	Motor Vehicles	8702; 8703;8711;	Sep, 2019	71 71	0 0	142
58	SARVODAYA ELECTRICALS	33AAIPP3626M1ZG	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Sep, 2019	54 54	0 0	108
59	DHANKOT FASTENERS	33AACPD6744N1ZN	Hardware	7317;7318;7415	Sep, 2019	18 18	0 0	36
60	KAMLESH AND COMPANY	33AAMPS7097R1ZI	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Sep, 2019	16 16	0 0	32
61	SABARI ELECTRICALS	33AAAFS8188B1ZA	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Sep, 2019	9 9	0 0	18
62	TATA STEEL LIMITED	33AAACT2803M1ZI	Iron & Steel	7214;7227;7228	Oct, 2019	799130 799130	0 0	1598260
63	STEEL AUTHORITY OF INDIA LTD.	33AAACS7062F1ZL	Iron & Steel	7214;7227;7228	Oct, 2019	151802 151802	0 0	303604
64	KUN CAPITAL MOTORS PRIVATE LIMITED	33AAFCK2659H1ZJ	Motor Vehicles	8702; 8703;8711;	Oct, 2019	2142 2142	0 0	4284
65	HASNAIN ENTERPRISE	33AAFPR6508P1Z8	Hardware	7317;7318;7415	Oct, 2019	756 756	0 0	1512
66	MICROMAK SYSTEMS & SOLUTIONS	33ANUPS0703R1ZC	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Oct, 2019	518 518	0 0	1036

S.No.	Seller Name	Seller GSTIN	Commodity / Service	HSN code	Month	R1 to this dealer		
						SGST CGST	IGST CESS	Total
1	2	3	4	5	6	7a	7b	7c
67	SABARI ELECTRICALS	33AAAFS8188B1ZA	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Oct, 2019	337 337	0 0	674
68	MULTI VISTA GLOBAL PRIVATE LTD	33AAACM7613G1ZS	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Oct, 2019	74 74	0 0	148
69	KAMLESH AND COMPANY	33AAMPS7097R1ZI	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Oct, 2019	27 27	0 0	54
70	TATA STEEL LIMITED	33AAACT2803M1ZI	Iron & Steel	7214;7227;7228	Nov, 2019	2214167 2214167	0 0	4428334
71	MULTI VISTA GLOBAL PRIVATE LTD	33AAACM7613G1ZS	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Nov, 2019	3224 3224	0 0	6448
72	LANSON MOTORS PVT. LTD	33AAACL7624G1ZQ	Motor Vehicles	8702; 8703;8711;	Nov, 2019	899 899	0 0	1798
73	ARUN AGENCY	33BVZPS1095J1ZR	Iron & Steel	7214;7227;7228	Nov, 2019	536 536	0 0	1072
74	SRI RAMA & CO.	33AAOFS6246G1ZZ	Iron & Steel	7214;7227;7228	Nov, 2019	422 422	0 0	844
75	ALAGU WIRES	33AFAPM9956Q1ZO	Hardware	7317;7318;7415	Nov, 2019	213 213	0 0	426
76	KAMLESH AND COMPANY	33AAMPS7097R1ZI	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Nov, 2019	162 162	0 0	324
77	SREE LAKSHMI BOLT HOUSE	33AAAFS1896A1ZJ	Hardware	7317;7318;7415	Nov, 2019	125 125	0 0	250
78	BALAJI AUTOMOTIVE	33AAIFB1423G1Z1	Motor Vehicles	8702; 8703;8711;	Nov, 2019	115 115	0 0	230
79	SARVODAYA ELECTRICALS	33AAIPP3626M1ZG	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Nov, 2019	41 41	0 0	82
80	DHANKOT FASTENERS	33AACPD6744N1ZN	Hardware	7317;7318;7415	Nov, 2019	32 32	0 0	64
81	TATA STEEL LIMITED	33AAACT2803M1ZI	Iron & Steel	7214;7227;7228	Dec, 2019	1934296 1934296	0 0	3868592
82	STEEL AUTHORITY OF INDIA LTD.	33AAACS7062F1ZL	Iron & Steel	7214;7227;7228	Dec, 2019	293592 293592	0 0	587184
83	MULTI VISTA GLOBAL PRIVATE LTD	33AAACM7613G1ZS	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Dec, 2019	5892 5892	0 0	11784

S.No.	Seller Name	Seller GSTIN	Commodity / Service	HSN code	Month	R1 to this dealer		
						SGST CGST	IGST CESS	Total
1	2	3	4	5	6	7a	7b	7c
84	ALAGU WIRES	33AFAPM9956Q1ZO	Hardware	7317;7318;7415	Dec, 2019	393 393	0 0	786
85	GLOBAL MARBLE EMPORIUM	33AABFE4538J1ZK	Granite	6802	Dec, 2019	360 360	0 0	720
86	ARUN AGENCY	33BVZPS1095J1ZR	Iron & Steel	7214;7227;7228	Dec, 2019	128 128	0 0	256
87	KAMLESH AND COMPANY	33AAMPS7097R1ZI	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Dec, 2019	11 11	0 0	22
88	TATA STEEL LIMITED	33AAACT2803M1ZI	Iron & Steel	7214;7227;7228	Jan, 2020	1505065 1505065	0 0	3010130
89	JAI SHREE MAHAVEER ENTERPRISES	33BMZPS0322P2ZC	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Jan, 2020	251 251	0 0	502
90	SABARI ELECTRICALS	33AAAFS8188B1ZA	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Jan, 2020	173 173	0 0	346
91	STEEL AUTHORITY OF INDIA LTD.	33AAACS7062F1ZL	Iron & Steel	7214;7227;7228	Jan, 2020	-9558 -9558	0 0	-19116
92	TATA STEEL LIMITED	33AAACT2803M1ZI	Iron & Steel	7214;7227;7228	Feb, 2020	2089043 2089043	0 0	4178086
93	STEEL AUTHORITY OF INDIA LTD.	33AAACS7062F1ZL	Iron & Steel	7214;7227;7228	Feb, 2020	873093 873093	0 0	1746186
94	MULTI VISTA GLOBAL PRIVATE LTD	33AAACM7613G1ZS	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Feb, 2020	2390 2390	0 0	4780
95	ARUN AGENCY	33BVZPS1095J1ZR	Iron & Steel	7214;7227;7228	Feb, 2020	1222 1222	0 0	2444
96	MICROMAK SYSTEMS & SOLUTIONS	33ANUPS0703R1ZC	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Feb, 2020	518 518	0 0	1036
97	ALAGU WIRES	33AFAPM9956Q1ZO	Hardware	7317;7318;7415	Feb, 2020	443 443	0 0	886
98	SABARI ELECTRICALS	33AAAFS8188B1ZA	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Feb, 2020	50 50	0 0	100
99	DHANKOT FASTENERS	33AACPD6744N1ZN	Hardware	7317;7318;7415	Feb, 2020	48 48	0 0	96
100	K K ELECTRONICS	33ACZPK1671N1ZX	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Feb, 2020	11 11	0 0	22

S.No.	Seller Name	Seller GSTIN	Commodity / Service	HSN code	Month	R1 to this dealer		
						SGST CGST	IGST CESS	Total
1	2	3	4	5	6	7a	7b	7c
101	STEEL AUTHORITY OF INDIA LTD.	33AAACS7062F1ZL	Iron & Steel	7214;7227;7228	Mar, 2020	221855 221855	0 0	443710
102	TATA STEEL LIMITED	33AAACT2803M1ZI	Iron & Steel	7214;7227;7228	Mar, 2020	78818 78818	0 0	157636
103	SABARI ELECTRICALS	33AAAFS8188B1ZA	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Mar, 2020	633 633	0 0	1266
104	ARUN AGENCY	33BVZPS1095J1ZR	Iron & Steel	7214;7227;7228	Mar, 2020	387 387	0 0	774
105	Moon Shine Enter Prises	33ABEFM9533H1Z7	Hardware	7317;7318;7415	Mar, 2020	43 43	0 0	86
106	KAMLESH AND COMPANY	33AAMPS7097R1ZI	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Mar, 2020	29 29	0 0	58
107	MANOJ LIGHT HOUSE	33AAGPM9357G1ZI	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011;	Mar, 2020	12 12	0 0	24
108	M.KANDASWAMY CHETTY & CO	33ACSPT3337P2ZR	Paints	3209	Mar, 2020	12 12	0 0	24
	Total					23042884 23042884	0 0	46085768

Note:

SGST Ineligible ITC = Total SGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 7E SGST of GSTR09
= 23042884 - 6659
= 23036225

CGST Ineligible ITC = Total CGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 7E CGST of GSTR09
= 23042884 - 6659
= 23036225

IGST Ineligible ITC = Total IGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 7E IGST of GSTR09
= 0 - 0
= 0

CESS Ineligible ITC = Total CESS ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 7E CESS of GSTR09
= 0 - 0
= 0

Details of ITC claimed from cancelled dealers				Date: 20-05-2024	Amount in Rupees		
GSTIN : 33AAACT2381C1ZU Name : TAMILNADU STEEL TUBES LTD. FY : 2019-20							
S.No.	Seller Name	Seller GSTIN	Cancelled Date	Month	R1 to this dealer		
					SGST CGST	IGST CESS	Total
1	2	3	4	5	6a	6b	6c
1	-	07AAACW3695A1ZF	2017-08-30	Jun, 2019	0 0	7326 0	7326
	Total				0 0	7326 0	7326

Details of ITC claimed from NIL Filers Date: 20-05-2024				Amount in Rupees		
GSTIN : 33AAACT2381C1ZU Name : TAMILNADU STEEL TUBES LTD. FY : 2019-20						
S.No.	Seller Name	Seller GSTIN	Month	R1 to this dealer		
				SGST CGST	IGST CESS	Total
1	2	3	4	5a	5b	5c
1	SAMY FURNITURE MART	33ATRPM2852Q1ZX	Oct, 2019	840 840	0 0	1680
2	MANIKANDAN HOUSE CONSULTING & CONSTRUCTION	33AEPPR2275H1Z7	Mar, 2020	203 203	0 0	406
	Total			1043 1043	0 0	2086

Scrutiny of ITC reversals		Date: 20-05-2024		Amount in Rupees
GSTIN : 33AAACT2381C1ZU				
Name : TAMILNADU STEEL TUBES LTD. FY : 2019-20				
S.No.	Month	ITC reversed in Table 4(B) of GSTR-3B		
		SGST CGST	IGST CESS	Total
1	2	3a	3b	3c
1	Apr, 2019	0 0	0 0	0
2	May, 2019	0 0	0 0	0
3	Jun, 2019	0 0	0 0	0
4	Jul, 2019	0 0	0 0	0
5	Aug, 2019	0 0	0 0	0
6	Sep, 2019	0 0	0 0	0
7	Oct, 2019	0 0	0 0	0
8	Nov, 2019	741 145	0 0	886
9	Dec, 2019	0 0	0 0	0
10	Jan, 2020	0 0	0 0	0
11	Feb, 2020	0 0	0 0	0
12	Mar, 2020	0 0	0 0	0
	Total	741 145	0 0	886

Note:

Excess SGST ITC reversal showing in GSTR09 as completed the GSTR3B
= SGST ITC reversed in Table 7(I) of GSTR09 - SGST ITC
reversed in Table 4(B) of GSTR3B
= 18359 - 741
= 17618

Excess CGST ITC reversal showing in GSTR09 as completed the GSTR3B
= CGST ITC reversed in Table 7(I) of GSTR09 - CGST ITC
reversed in Table 4(B) of GSTR3B
= 17763 - 145
= 17618

Excess IGST ITC reversal showing in GSTR09 as completed the GSTR3B
= IGST ITC reversed in Table 7(I) of GSTR09 - IGST ITC
reversed in Table 4(B) of GSTR3B
= 0 - 0
= 0

Excess CESS ITC reversal showing in GSTR09 as completed the GSTR3B
= CESS ITC reversed in Table 7(I) of GSTR09 - CESS ITC
reversed in Table 4(B) of GSTR3B
= 0 - 0
= 0

Details of Interest due to late payment of 3B									Date: 20-05-2024		(Amount in Rupees)		
GSTIN : 33AAACT2381C1ZU FY: 2019-20 Legal Name : TAMILNADU STEEL TUBES LIMITED													
S.No	Month	Due date	Date of filing GSTR3B	Delay (No of days)	Rate of interest per annum	Tax/cess Paid in Cash (Rs.)				Interest Payable (Rs.)			
						SGST	CGST	IGST	Cess	SGST	CGST	IGST	Cess
1	2	3	4	5=4-3	6	7	8	9	10	11	12	13	14
1	Oct 2019	20/11/2019	22/11/2019	2	18%	1084571	115447	1191	0	1070	114	1	0
2	Dec 2019	20/01/2020	21/01/2020	1	18%	134729	43161	9751	0	66	21	5	0
3	Mar 2020	22/04/2020	01/06/2020	40	NOTE-2	9621	9621	65905	0	0	0	0	0
	TOTAL					1228921	168229	76847	0	1136	135	6	0

Note 1 : February 2020 interest rate:

Aggregate Turnover >= 5 Cr. Preceeding FY : lower rate of interest of NILL for first 15 days after the due date of filing return in FORM GSTR-3B and @ 9% thereafter till 24.06.2020 and 18% later from 25.06.2020.
Aggregate Turnover < 5 Cr. Preceeding FY : NILL till the 30th day of June, 2020 and 9% thereafter till the 30th day of September, 2020 and 18% later.

Note 2 : March 2020 interest rate:

Aggregate Turnover >= 5 Cr. Preceeding FY : lower rate of interest of NILL for first 15 days after the due date of filing return in FORM GSTR-3B and @ 9% thereafter till 24.06.2020 and 18% later.
Aggregate Turnover < 5 Cr. Preceeding FY : NILL till the 3rd day of July, 2020 and 9% thereafter till the 30th day of September, 2020 and 18% later.

Interest paid along with GSTR 3B:

S.No	GSTR 3B Month	GSTR 3B filing Date	SGST Interest	CGST Interest	IGST Interest	Cess Interest
1	2	3	4	5	6	7

Nil