

GSTIN: 33AAACT2381C1ZU/2020-21.

Office of the Assistant Commissioner (ST),
Egmore Assessment Circle,
No. 88, Mayor Ramanathan Salai,
Chetpet, Chennai – 600 031.

Date : 30.12.2022

Show cause notice issued u/s. 73 of TNGST Act 2017.

Tvl. Tamil Nadu Steel Tubes Limited are an assessee under TNGST Act 2017 in the books of Assistant Commissioner (ST), Egmore Assessment Circle.

This is to inform that during scrutiny of the returns for the tax period referred above the following discrepancies have been noticed as below:-

GSTR-3B vs GSTR-2A

F.Year	Period *	ITC Availed on Domestic Inward Supply as per GST-R3 B	ITC Available as per 2A	Difference in ITC Availed (3B-2A)
2020-21	QTR-1	1,36,17,473.98	1,37,73,747.14	-1,56,273.16
2020-21	QTR-2	2,00,40,393.16	1,99,77,239.41	63,153.75
2020-21	QTR-3	2,28,59,654.07	2,30,09,038.74	-1,49,384.67
2020-21	QTR-4	2,59,25,215.06	2,79,74,612.80	-20,49,397.74
TOTAL	-	8,24,42,736.27	8,47,34,638.09	-22,91,901.82

Hence it is requested to pay the differential amount along with interest mandated under section 50 of the TNGST Act 2017.

It is also proposed to levy penalty under 73 of the TNGST Act 2017 for determination of tax paid or short paid.

Objection if any to the above mentioned proposals may be filed in online with reference to the connected records within 30 days of receipt of this notice, failing which the said proposals will be confirmed.


Assistant Commissioner (ST),
Egmore Assessment circle.