



TAMILNADU STEEL TUBES LIMITED

MFRS. & EXPORTERS OF : MS & GI, SQUARE & RECTANGLE STEEL PIPES

REGD. OFF : MERCURY APARTMENTS, 1st FLOOR, 65, PANTHEON ROAD, EGMORE, CHENNAI - 600 008.

PHONE : 28555653, Web : www.tntpipes.com CIN : L27110TN1979PLC007887

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TNT/2022-23/ 306

18.01.2023

The Assistant Commissioner (ST)
Egmore Assessment Circle
88, Mayor Ramanathan Salai,
Chetpet, Chennai – 600 031

SUB: : Show cause notice u/s 73 of the Act received for the tax period Apr 20 to Mar 21, in our own case, Tamilnadu Steel Tubes Limited, GSTIN: 33AAACT2381C1ZU
REF: Notice ref no.: ZD330123002411F

Madam,

With reference to the above mentioned show-cause notice received from your office, we submit as follows:

As per the said show cause notice, the ITC details for the period Apr 2020 to Mar 2021 are tabulated below:

Particulars	Amount
ITC availed in GSTR 3B	8,24,42,736.27
ITC available in GSTR 2A	8,47,34,638.09
Excess available in GSTR 2A	22,91,901.82

As clearly stated in the notice, and as can be evidenced by the tax comparison sheet downloaded from the GST common portal, the ITC availed in GSTR 3B is much lesser than the ITC available in GSTR 2A. Consequently, there is **NO** excess ITC availment or any contravention of Rule 36(4) of the CGST Rules, 2017.

Even in your working as stated part of the notice, the difference value is a negative value indicating that the ITC as per 2A is greater than ITC as per 3B.

In light of the above, we are surprised to receive a show cause notice from your office demanding tax for the difference in value between the two parameters.

Since there is no contravention of Rule 36(4) and there is no excess ITC availed, we categorically state that there is no tax amount payable in this regard.

We are enclosing the tax comparison summary downloaded from the GST common portal evidencing our statement of excess GST credit available in GSTR 2A compared to ITC availed in GSTR 3B for the FY 20-21.

We hope the above will suffice and request you to drop the proceedings and do the needful.

Thanking you,
Yours sincerely
For Tamilnadu Steel Tubes Limited

B. D. S.
Managing Director

Encl: a/a

