

**COMMERCIAL TAXES DEPARTMENT  
GOVERNMENT OF TAMIL NADU**

**Attachment to DRC 01-A (For GSTR 09 Filers)**

|   |  |
|---|--|
| Office details<br>Designation of the Proper Officer<br>Circle<br>Zone | EGMORE<br>North-III  |
| Details of the Tax payer<br>Trade Name<br>Legal Name<br>GSTIN         | Tamilnadu Steel Tubes Ltd.<br>Tamilnadu Steel Tubes Limited<br>33AAACT2381C1ZU |
| Reg Status  | Active   |
| Financial Year  | 2021-22  |

You have filed annual return in GSTR-09 for the financial year **2021-22**.

On examination of the information furnished in this return under various heads and 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 the under declared tax is as follows: You have filed annual return in GSTR-09 for the financial year **2021-22**.

SGST Rs.**2807587**

CGST Rs.**2807587**

IGST Rs.**54818**

CESS Rs.**3111496**

Total Rs.**8781488**

The details of the above tax liability are as follows:

## Under declaration of tax payable as per returns

### • Reconciliation of E-way bill turnover with GSTR-01:

| S.No | Description  | SGST     | CGST     | IGST     | CESS | Total     |
|------|--|----------|----------|----------|------|-----------|
| 1    | 2  | 3        | 4        | 5        | 6    | 7         |
| 1    | Outward supplies declared in E-way bill                | 59582713 | 59582713 | 17679227 | 0    | 136844653 |
| 2    | Outward supplies declared in GSTR-01                   | 60845361 | 60845361 | 17658112 | 0    | 139348834 |
| 3    | Turnover related to service as per Table 12 of GSTR-01 | 43855    | 43855    | 0        | 0    | 87710     |
| 4    | Turnover other than services as per GSTR-01 {(2)-(3)}  | 60801506 | 60801506 | 17658112 | 0    | 139261124 |
| 5    | Net differential liability : (1)-(4)                   | 0        | 0        | 21115    | 0    | 21115     |

#### Note:

1. In the EWB data the details of Branch transfer, Job work, job work returns, sales returns, Exhibition or Fairs Waybills were removed and only Active EWBs are considered.
2. The taxpayer is requested to provide breakup of EWB turnover under B2B and B2C category separately for verification.

### Excess claim of ITC

As per Section 16(1),

*"...Every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person..."*

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

• **Excess claim of ITC availed w.r.t GSTR-2A:**

| S.No | Description   | Table No. in GSTR-09 | SGST CGST            | IGST CESS          | Total     |
|------|---|----------------------|----------------------|--------------------|-----------|
| 1    | 2   | 3                    | 4                    | 5                  | 6         |
| 1    | ITC as per GSTR-2A as per Table 8A of GSTR-09   | 8A                   | 32296635<br>32296635 | 64866031<br>889514 | 130348815 |
| 2    | Ineligible ITC not claimed as ascertained from above GSTR-2A  | *                    | 622660<br>622660     | 0<br>889514        | 2134834   |
| 3    | Net eligible GSTR-2A(2-1)   |                      | 31673975<br>31673975 | 64866031<br>0      | 128213981 |
| 4    | ITC on inward supplies(other than imports and inward supplies liable to reverse charge but included services received from SEZs)  | 6B                   | 32793682<br>32793682 | 64875692<br>0      | 130463056 |
| 5    | Amount of ITC reclaimed   | 6H                   | 0<br>0               | 0<br>0             | 0         |
| 6    | ITC on inward supplies (other than imports and inward supplies liable to reverse charge but included services received from SEZs)received during 2021-22 but availed in 2022-23 | 8C                   | 2779<br>2779         | 1888<br>0          | 7446      |

| 1 | 2   | 3                 | 4                | 5              | 6       |
|---|---|-------------------|------------------|----------------|---------|
| 7 | ITC on inward supplies (other than imports and inward supplies liable to reverse charge but included services received from SEZs)received during 2020-21 but availed in 2021-22 | 8C of previous FY | 986475<br>986475 | 23388<br>0     | 1996338 |
| 8 | Ineligible ITC as per section 17(5)   | 4D of GSTR 3B     | 765907<br>765907 | 4600<br>889514 | 2425928 |
| 9 | Excess claim of ITC w.r.t GSTR-2A ((4+5+6-7+8)-3)   |                   | 901918<br>901918 | 0<br>889514    | 2693350 |

\*If cess component is present in Table 8A and not in table 8B, then it implies that the tax payer have not availed ITC on those invoices. Input tax credits pertaining to that transactions are given in Sl.No 2 as ineligible ITC.

• **Claim of Ineligible ITC-Sec 17(5):**

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    | Insurance and pension services  | 99713                                | 30883  | 30883  | 0    | 0      | 61766   |
| 2    | Outdoor catering  | 99633                                | 9081   | 9081   | 0    | 0      | 18162   |
| 3    | Maintenance and repair services of transport machinery and equipment  | 998714                               | 3497   | 3497   | 0    | 0      | 6994    |
| 4    | Domestic/International Scheduled Air transport services of passengers | 996425                               | 739    | 739    | 0    | 0      | 1478    |
| 5    | Motor vehicles  | 8702,8703                            | 622660 | 622660 | 0    | 889514 | 2134834 |
| 6    | GRANITE   | 6802                                 | 720    | 720    | 0    | 0      | 1440    |
| 7    | Sanitary Goods, taps, etc   | 69101000,7324,3922,84818020,84818010 | 68     | 68     | 0    | 0      | 136     |
| 8    | Electrical Goods  | 8544,8539,8535,8536,8537,8504,7011   | 29449  | 29449  | 0    | 0      | 58898   |
| 9    | Paints  | 3209                                 | 6250   | 6250   | 0    | 0      | 12500   |

| S.No | Description                    | Table no. in GSTR-09 | SGST   | CGST   | IGST | CESS   | Total   |
|------|--------------------------------|----------------------|--------|--------|------|--------|---------|
| 1    | 2                              | 3                    | 4      | 5      | 6    | 7      | 8       |
| 1    | Total ineligible ITC u/s 17(5) |                      | 703347 | 703347 | 0    | 889514 | 2296208 |
| 2    | Ineligible ITC declared        | 7E                   | 0      | 0      | 0    | 0      | 0       |
| 3    | Excess ITC claimed (1-2)       |                      | 703347 | 703347 | 0    | 889514 | 2296208 |

**Summary :**

The total tax payable on account of these deficiencies is arrived as follows:

| S.No | Description  | SGST    | CGST    | IGST  | CESS    | Total   |
|------|--|---------|---------|-------|---------|---------|
| 1    | 2  | 3       | 4       | 5     | 6       | 7       |
| 1    | Total tax due in<br>(Under declaration<br>of output tax) +<br>(Excess claim of ITC)<br>above | 1605265 | 1605265 | 21115 | 1779028 | 5010673 |
| 2    | Interest   | 1041795 | 1041795 | 13703 | 1154565 | 3251858 |
| 3    | Penalty on amount<br>in S.No.1   | 160527  | 160527  | 20000 | 177903  | 518957  |
| 4    | Late fee   | 0       | 0       | 0     | 0       | 0       |
| 5    | Total (1+2+3+4)  | 2807587 | 2807587 | 54818 | 3111496 | 8781488 |

\*Interest computed from 1st October 2021 in the notice.

Therefore, it is proposed to assess the registered taxpayer for the net tax payable indicated above under Section 73 of the SGST/CGST Act. You are requested to pay the tax along with interest at a rate of 18% of the tax due from the due date till the date of payment. It is also proposed to levy penalty at the rate of 10% of the tax due under Section 73(9) of the CGST/TNGST Act 2017.

If you are not agreeing with the proposals in this notice, you may file the objections in Part-B of DRC-01A along with documentary evidences within (15) 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.

**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 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 there in shall be taken into consideration and an appropriate reply may be filed incorporating the deficiencies pointed out in both the notices. A copy of the reply filed to the present notice may be attached for the first notice for reference.

3. Penalty has been levied at 10% of the tax due or Rs.10000 (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 15 days of issue of this 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 EWB Vs GSTR-01  |           |           |                    |              |          | Date: 08-05-2025 |                    | Amount in Rupees |          |                    |              |         |
|--|-----------|-----------|--------------------|--------------|----------|------------------|--------------------|------------------|----------|--------------------|--------------|---------|
| GSTIN : 33AAACT2381C1ZU<br>Name : TAMILNADU STEEL TUBES LTD.      FY : 2021-22 |           |           |                    |              |          |                  |                    |                  |          |                    |              |         |
| S.No.  | Month     | EWB       |                    |              |          | GSTR-01          |                    |                  |          | Difference         |              |         |
|  |           | Turnover  | SGST<br>CGST       | IGST<br>CESS | TOTAL    | Turnover         | SGST<br>CGST       | IGST<br>CESS     | TOTAL    | SGST<br>CGST       | IGST<br>CESS | TOTAL   |
| 1  | 2         | 3a        | 3b                 | 3c           | 3d       | 4a               | 4b                 | 4c               | 4d       | 5a                 | 5b           | 5c      |
| 1  | Apr, 2021 | 63470091  | 5016635<br>5016635 | 1391346<br>0 | 11424616 | 64596095         | 5112426<br>5112426 | 1391346<br>0     | 11616198 | -95791<br>-95791   | 0<br>0       | -191582 |
| 2  | May, 2021 | 6159891   | 527872<br>527872   | 53037<br>0   | 1108781  | 6724049          | 578646<br>578646   | 53037<br>0       | 1210329  | -50774<br>-50774   | 0<br>0       | -101548 |
| 3  | Jun, 2021 | 32953871  | 2766585<br>2766585 | 398527<br>0  | 5931697  | 33571224         | 2822092<br>2822092 | 398527<br>0      | 6042711  | -55507<br>-55507   | 0<br>0       | -111014 |
| 4  | Jul, 2021 | 61695819  | 5229052<br>5229052 | 647145<br>0  | 11105249 | 62844857         | 5331436<br>5331436 | 647145<br>0      | 11310017 | -102384<br>-102384 | 0<br>0       | -204768 |
| 5  | Aug, 2021 | 60874858  | 4870640<br>4870640 | 1216195<br>0 | 10957475 | 62459119         | 5011210<br>5011210 | 1219930<br>0     | 11242350 | -140570<br>-140570 | -3735<br>0   | -284875 |
| 6  | Sep, 2021 | 70483368  | 5714435<br>5714435 | 1258137<br>0 | 12687007 | 73157178         | 5953723<br>5953723 | 1258137<br>0     | 13165583 | -239288<br>-239288 | 0<br>0       | -478576 |
| 7  | Oct, 2021 | 76090667  | 5762037<br>5762037 | 2172247<br>0 | 13696321 | 75819459         | 5737530<br>5737530 | 2172247<br>0     | 13647307 | 24507<br>24507     | 0<br>0       | 49014   |
| 8  | Nov, 2021 | 45386711  | 3063629<br>3063629 | 2042351<br>0 | 8169609  | 46344353         | 3163860<br>3163860 | 2014264<br>0     | 8341984  | -100231<br>-100231 | 28087<br>0   | -172375 |
| 9  | Dec, 2021 | 81017251  | 6276516<br>6276516 | 2030073<br>0 | 14583105 | 81982213         | 6363363<br>6363363 | 2030073<br>0     | 14756799 | -86847<br>-86847   | 0<br>0       | -173694 |
| 10   | Jan, 2022 | 78132132  | 5873979<br>5873979 | 2315827<br>0 | 14063785 | 79618274         | 6005875<br>6005875 | 2315827<br>0     | 14327577 | -131896<br>-131896 | 0<br>0       | -263792 |
| 11   | Feb, 2022 | 76570458  | 6002129<br>6002129 | 1778426<br>0 | 13782684 | 79436124         | 6258420<br>6258420 | 1781663<br>0     | 14298503 | -256291<br>-256291 | -3237<br>0   | -515819 |
| 12   | Mar, 2022 | 107412899 | 8479204<br>8479204 | 2375916<br>0 | 19334324 | 107737358        | 8506780<br>8506780 | 2375916<br>0     | 19389476 | -27576<br>-27576   | 0<br>0       | -55152  |



|  |       |           |                      |               |           |           |                      |               |           |        |            |   |
|--|-------|-----------|----------------------|---------------|-----------|-----------|----------------------|---------------|-----------|--------|------------|---|
|  | Total | 760248016 | 59582713<br>59582713 | 17679227<br>0 | 136844653 | 774290303 | 60845361<br>60845361 | 17658112<br>0 | 139348834 | 0<br>0 | 21115<br>0 | 0 |
|--|-------|-----------|----------------------|---------------|-----------|-----------|----------------------|---------------|-----------|--------|------------|---|

Note:

$$\begin{aligned} \text{SGST Tax} &= \text{Ewb SGST} - \text{GSTR-01 SGST} \\ &= 59582713 - 60801506 \\ &= 0 \end{aligned}$$

$$\begin{aligned} \text{CGST Tax} &= \text{Ewb CGST} - \text{GSTR-01 CGST} \\ &= 59582713 - 60801506 \\ &= 0 \end{aligned}$$

$$\begin{aligned} \text{IGST Tax} &= \text{Ewb IGST} - \text{GSTR-01 IGST} \\ &= 17679227 - 17658112 \\ &= 21115 \end{aligned}$$

$$\begin{aligned} \text{CESS Tax} &= \text{Ewb CESS} - \text{GSTR-01 CESS} \\ &= 0 - 0 \\ &= 0 \end{aligned}$$

| Details of Ineligible ITC 17 (5)   |  |                 |                                | Date: 08-05-2025                       | Amount in Rupees |                   |              |       |
|--|--|-----------------|--------------------------------|--|------------------|-------------------|--------------|-------|
| GSTIN : 33AAACT2381C1ZU<br>Name : TAMILNADU STEEL TUBES LTD.      FY : 2021-22 |  |                 |                                |  |                  |                   |              |       |
| S.No.  | Seller Name                            | Seller GSTIN    | Commodity / Service            | HSN code                               | Month            | R1 to this dealer |              |       |
|  |  |                 |                                |  |                  | SGST<br>CGST      | IGST<br>CESS | Total |
| 1  | 2                                      | 3               | 4                              | 5                                      | 6                | 7a                | 7b           | 7c    |
| 1  | The Oriental Insurance Company Limited | 33AAACT0627R3Z4 | Insurance and pension services | 99713                                  | Apr, 2021        | 3625<br>3625      | 0<br>0       | 7250  |
| 2  | ARUN HARDWARES                         | 33AIZPA7626D1Z8 | Paints                         | 3209                                   | Apr, 2021        | 2574<br>2574      | 0<br>0       | 5148  |
| 3  | B.R. STRIPS AND WIRES LLP              | 33AANFB7290G1ZB | Electrical Goods               | 8544,8539,8535,85<br>36,8537,8504,7011 | Apr, 2021        | 1810<br>1810      | 0<br>0       | 3620  |
| 4  | KUBHERA CABLE PRIVATE LIMITED          | 33AAECK1037E1Z4 | Electrical Goods               | 8544,8539,8535,85<br>36,8537,8504,7011 | Apr, 2021        | 621<br>621        | 0<br>0       | 1242  |
| 5  | ROYAL ELECTRIC CO.,                    | 33AAKPM1172F1ZZ | Electrical Goods               | 8544,8539,8535,85<br>36,8537,8504,7011 | Apr, 2021        | 536<br>536        | 0<br>0       | 1072  |
| 6  | SABARI ELECTRICALS                     | 33AAAFS8188B1ZA | Electrical Goods               | 8544,8539,8535,85<br>36,8537,8504,7011 | Apr, 2021        | 497<br>497        | 0<br>0       | 994   |
| 7  | HATHWAY CABLE AND DATACOM LIMITED      | 33AAACC6814B1ZB | Electrical Goods               | 8544,8539,8535,85<br>36,8537,8504,7011 | Apr, 2021        | 72<br>72          | 0<br>0       | 144   |
| 8  | UNIQUE HARDWARE MART                   | 33AAAFU1186B1ZO | Paints                         | 3209                                   | Apr, 2021        | 27<br>27          | 0<br>0       | 54    |
| 9  | MANOJ LIGHT HOUSE                      | 33AAGPM9357G1ZI | Electrical Goods               | 8544,8539,8535,85<br>36,8537,8504,7011 | Apr, 2021        | 21<br>21          | 0<br>0       | 42    |
| 10   | The Oriental Insurance Company Limited | 33AAACT0627R3Z4 | Insurance and pension services | 99713                                  | May, 2021        | 2668<br>2668      | 0<br>0       | 5336  |
| 11   | SABARI ELECTRICALS                     | 33AAAFS8188B1ZA | Electrical Goods               | 8544,8539,8535,85<br>36,8537,8504,7011 | May, 2021        | 317<br>317        | 0<br>0       | 634   |
| 12   | HATHWAY CABLE AND DATACOM LIMITED      | 33AAACC6814B1ZB | Electrical Goods               | 8544,8539,8535,85<br>36,8537,8504,7011 | May, 2021        | 72<br>72          | 0<br>0       | 144   |
| 13   | B.R. STRIPS AND WIRES LLP              | 33AANFB7290G1ZB | Electrical Goods               | 8544,8539,8535,85<br>36,8537,8504,7011 | Jun, 2021        | 1424<br>1424      | 0<br>0       | 2848  |
| 14   | SABARI ELECTRICALS                     | 33AAAFS8188B1ZA | Electrical Goods               | 8544,8539,8535,85<br>36,8537,8504,7011 | Jun, 2021        | 429<br>429        | 0<br>0       | 858   |
| 15   | ARUN HARDWARES                         | 33AIZPA7626D1Z8 | Paints                         | 3209                                   | Jun, 2021        | 187<br>187        | 0<br>0       | 374   |
| 16   | HATHWAY CABLE AND DATACOM LIMITED      | 33AAACC6814B1ZB | Electrical Goods               | 8544,8539,8535,85<br>36,8537,8504,7011 | Jun, 2021        | 72<br>72          | 0<br>0       | 144   |

| S.No. | Seller Name                            | Seller GSTIN    | Commodity / Service            | HSN code                           | Month     | R1 to this dealer |              |       |
|-------|--|-----------------|--------------------------------|------------------------------------|-----------|-------------------|--------------|-------|
|       |  |                 |                                |                                    |           | SGST<br>CGST      | IGST<br>CESS | Total |
| 1     | 2                                      | 3               | 4                              | 5                                  | 6         | 7a                | 7b           | 7c    |
| 17    | The Oriental Insurance Company Limited | 33AAACT0627R3Z4 | Insurance and pension services | 99713                              | Jul, 2021 | 4764<br>4764      | 0<br>0       | 9528  |
| 18    | KUBHERA CABLE PRIVATE LIMITED          | 33AAECK1037E1Z4 | Electrical Goods               | 8544,8539,8535,8536,8537,8504,7011 | Jul, 2021 | 1263<br>1263      | 0<br>0       | 2526  |
| 19    | ARUN HARDWARES                         | 33AIZPA7626D1Z8 | Paints                         | 3209                               | Jul, 2021 | 1181<br>1181      | 0<br>0       | 2362  |
| 20    | SABARI ELECTRICALS                     | 33AAAFS8188B1ZA | Electrical Goods               | 8544,8539,8535,8536,8537,8504,7011 | Jul, 2021 | 587<br>587        | 0<br>0       | 1174  |
| 21    | HATHWAY CABLE AND DATACOM LIMITED      | 33AAACC6814B1ZB | Electrical Goods               | 8544,8539,8535,8536,8537,8504,7011 | Jul, 2021 | 72<br>72          | 0<br>0       | 144   |
| 22    | Taj Fisherman's Cove Resort & Spa      | 33AAACO0728N3ZF | Outdoor catering               | 99633                              | Aug, 2021 | 3429<br>3429      | 0<br>0       | 6858  |
| 23    | A G HOSPITALITIES PRIVATE LIMITED      | 33AAACN2811R1ZE | Outdoor catering               | 99633                              | Aug, 2021 | 893<br>893        | 0<br>0       | 1786  |
| 24    | SABARI ELECTRICALS                     | 33AAAFS8188B1ZA | Electrical Goods               | 8544,8539,8535,8536,8537,8504,7011 | Aug, 2021 | 653<br>653        | 0<br>0       | 1306  |
| 25    | B.R. STRIPS AND WIRES LLP              | 33AANFB7290G1ZB | Electrical Goods               | 8544,8539,8535,8536,8537,8504,7011 | Aug, 2021 | 536<br>536        | 0<br>0       | 1072  |
| 26    | ARUN HARDWARES                         | 33AIZPA7626D1Z8 | Paints                         | 3209                               | Aug, 2021 | 229<br>229        | 0<br>0       | 458   |
| 27    | HATHWAY CABLE AND DATACOM LIMITED      | 33AAACC6814B1ZB | Electrical Goods               | 8544,8539,8535,8536,8537,8504,7011 | Aug, 2021 | 72<br>72          | 0<br>0       | 144   |
| 28    | The Tamara Kodai                       | 33AACCT3052C1ZY | Outdoor catering               | 99633                              | Sep, 2021 | 4645<br>4645      | 0<br>0       | 9290  |
| 29    | SABARI ELECTRICALS                     | 33AAAFS8188B1ZA | Electrical Goods               | 8544,8539,8535,8536,8537,8504,7011 | Sep, 2021 | 1346<br>1346      | 0<br>0       | 2692  |
| 30    | B.R. STRIPS AND WIRES LLP              | 33AANFB7290G1ZB | Electrical Goods               | 8544,8539,8535,8536,8537,8504,7011 | Sep, 2021 | 1072<br>1072      | 0<br>0       | 2144  |
| 31    | ARUN HARDWARES                         | 33AIZPA7626D1Z8 | Paints                         | 3209                               | Sep, 2021 | 812<br>812        | 0<br>0       | 1624  |
| 32    | THE NEW INDIA ASSURANCE CO LIMITED     | 33AAACN4165C4ZV | Insurance and pension services | 99713                              | Sep, 2021 | 442<br>442        | 0<br>0       | 884   |
| 33    | HATHWAY CABLE AND DATACOM LIMITED      | 33AAACC6814B1ZB | Electrical Goods               | 8544,8539,8535,8536,8537,8504,7011 | Sep, 2021 | 72<br>72          | 0<br>0       | 144   |
| 34    | The Oriental Insurance Company Limited | 33AAACT0627R3Z4 | Insurance and pension services | 99713                              | Sep, 2021 | 59<br>59          | 0<br>0       | 118   |

| S.No. | Seller Name                            | Seller GSTIN    | Commodity / Service  | HSN code                             | Month     | R1 to this dealer |              |       |
|-------|--|-----------------|--|--------------------------------------|-----------|-------------------|--------------|-------|
|       |  |                 |  |                                      |           | SGST<br>CGST      | IGST<br>CESS | Total |
| 1     | 2                                      | 3               | 4  | 5                                    | 6         | 7a                | 7b           | 7c    |
| 35    | B.R. STRIPS AND WIRES LLP              | 33AANFB7290G1ZB | Electrical Goods   | 8544,8539,8535,8536,8537,8504,7011   | Oct, 2021 | 1272<br>1272      | 0<br>0       | 2544  |
| 36    | The Oriental Insurance Company Limited | 33AAACT0627R3Z4 | Insurance and pension services                                       | 99713                                | Oct, 2021 | 1132<br>1132      | 0<br>0       | 2264  |
| 37    | ARUN HARDWARES                         | 33AIZPA7626D1Z8 | Paints   | 3209                                 | Oct, 2021 | 303<br>303        | 0<br>0       | 606   |
| 38    | SABARI ELECTRICALS                     | 33AAAFS8188B1ZA | Electrical Goods   | 8544,8539,8535,8536,8537,8504,7011   | Oct, 2021 | 179<br>179        | 0<br>0       | 358   |
| 39    | SHREE MITHAI PRIVATE LIMITED           | 33AABCS5166P1ZY | Outdoor catering   | 99633                                | Oct, 2021 | 89<br>89          | 0<br>0       | 178   |
| 40    | HATHWAY CABLE AND DATACOM LIMITED      | 33AAACC6814B1ZB | Electrical Goods   | 8544,8539,8535,8536,8537,8504,7011   | Oct, 2021 | 72<br>72          | 0<br>0       | 144   |
| 41    | SUPREME ENTERPRISES                    | 33AFIPB8647R1ZV | Sanitary Goods, taps, etc  | 69101000,7324,3922,84818020,84818010 | Oct, 2021 | 68<br>68          | 0<br>0       | 136   |
| 42    | B.R. STRIPS AND WIRES LLP              | 33AANFB7290G1ZB | Electrical Goods   | 8544,8539,8535,8536,8537,8504,7011   | Nov, 2021 | 2200<br>2200      | 0<br>0       | 4400  |
| 43    | SABARI ELECTRICALS                     | 33AAAFS8188B1ZA | Electrical Goods   | 8544,8539,8535,8536,8537,8504,7011   | Nov, 2021 | 2040<br>2040      | 0<br>0       | 4080  |
| 44    | V.S.T. AND SONS PRIVATE LIMITED        | 33AABCV9258K1ZW | Maintenance and repair services of transport machinery and equipment | 998714                               | Nov, 2021 | 1934<br>1934      | 0<br>0       | 3868  |
| 45    | GLOBAL MARBLE EMPORIUM                 | 33AABFE4538J1ZK | GRANITE  | 6802                                 | Nov, 2021 | 720<br>720        | 0<br>0       | 1440  |
| 46    | ARUN HARDWARES                         | 33AIZPA7626D1Z8 | Paints   | 3209                                 | Nov, 2021 | 186<br>186        | 0<br>0       | 372   |
| 47    | The Oriental Insurance Company Limited | 33AAACT0627R3Z4 | Insurance and pension services                                       | 99713                                | Nov, 2021 | 87<br>87          | 0<br>0       | 174   |
| 48    | HATHWAY CABLE AND DATACOM LIMITED      | 33AAACC6814B1ZB | Electrical Goods   | 8544,8539,8535,8536,8537,8504,7011   | Nov, 2021 | 72<br>72          | 0<br>0       | 144   |
| 49    | SABARI ELECTRICALS                     | 33AAAFS8188B1ZA | Electrical Goods   | 8544,8539,8535,8536,8537,8504,7011   | Dec, 2021 | 3301<br>3301      | 0<br>0       | 6602  |
| 50    | B.R. STRIPS AND WIRES LLP              | 33AANFB7290G1ZB | Electrical Goods   | 8544,8539,8535,8536,8537,8504,7011   | Dec, 2021 | 2329<br>2329      | 0<br>0       | 4658  |
| 51    | V.S.T. AND SONS PRIVATE LIMITED        | 33AABCV9258K1ZW | Maintenance and repair services of transport machinery and equipment | 998714                               | Dec, 2021 | 1563<br>1563      | 0<br>0       | 3126  |

| S.No. | Seller Name                            | Seller GSTIN    | Commodity / Service   | HSN code                               | Month     | R1 to this dealer |              |         |
|-------|--|-----------------|---|--|-----------|-------------------|--------------|---------|
|       |  |                 |   |  |           | SGST<br>CGST      | IGST<br>CESS | Total   |
| 1     | 2                                      | 3               | 4   | 5                                      | 6         | 7a                | 7b           | 7c      |
| 52    | ARUN HARDWARES                         | 33AIZPA7626D1Z8 | Paints  | 3209                                   | Dec, 2021 | 328<br>328        | 0<br>0       | 656     |
| 53    | ALLIANCE AIR AVIATION LIMITED          | 33AAACA1517B1ZN | Domestic/International<br>Scheduled Air transport<br>services of passengers | 996425                                 | Dec, 2021 | 185<br>185        | 0<br>0       | 370     |
| 54    | HATHWAY CABLE AND DATACOM LIMITED      | 33AAACC6814B1ZB | Electrical Goods  | 8544,8539,8535,85<br>36,8537,8504,7011 | Dec, 2021 | 72<br>72          | 0<br>0       | 144     |
| 55    | Mercedes-Benz India Private Limited    | 33AABCM1789L1Z7 | Motor vehicles  | 8702,8703                              | Jan, 2022 | 622660<br>622660  | 0<br>889514  | 2134834 |
| 56    |  | 33AAACI7904G2ZT | Insurance and pension<br>services   | 99713                                  | Jan, 2022 | 12484<br>12484    | 0<br>0       | 24968   |
| 57    | SABARI ELECTRICALS                     | 33AAAFS8188B1ZA | Electrical Goods  | 8544,8539,8535,85<br>36,8537,8504,7011 | Jan, 2022 | 1760<br>1760      | 0<br>0       | 3520    |
| 58    | INTERGLOBE AVIATION LIMITED            | 33AABCI2726B1Z9 | Domestic/International<br>Scheduled Air transport<br>services of passengers | 996425                                 | Jan, 2022 | 470<br>470        | 0<br>0       | 940     |
| 59    | THE NEW INDIA ASSURANCE CO LIMITED     | 33AAACN4165C4ZV | Insurance and pension<br>services   | 99713                                  | Jan, 2022 | 442<br>442        | 0<br>0       | 884     |
| 60    | ARUN HARDWARES                         | 33AIZPA7626D1Z8 | Paints  | 3209                                   | Jan, 2022 | 314<br>314        | 0<br>0       | 628     |
| 61    | B.R. STRIPS AND WIRES LLP              | 33AANFB7290G1ZB | Electrical Goods  | 8544,8539,8535,85<br>36,8537,8504,7011 | Jan, 2022 | 184<br>184        | 0<br>0       | 368     |
| 62    | The Oriental Insurance Company Limited | 33AAACT0627R3Z4 | Insurance and pension<br>services   | 99713                                  | Jan, 2022 | 83<br>83          | 0<br>0       | 166     |
| 63    | HATHWAY CABLE AND DATACOM LIMITED      | 33AAACC6814B1ZB | Electrical Goods  | 8544,8539,8535,85<br>36,8537,8504,7011 | Jan, 2022 | 72<br>72          | 0<br>0       | 144     |
| 64    | The Oriental Insurance Company Limited | 33AAACT0627R3Z4 | Insurance and pension<br>services   | 99713                                  | Feb, 2022 | 2250<br>2250      | 0<br>0       | 4500    |
| 65    | SABARI ELECTRICALS                     | 33AAAFS8188B1ZA | Electrical Goods  | 8544,8539,8535,85<br>36,8537,8504,7011 | Feb, 2022 | 1824<br>1824      | 0<br>0       | 3648    |
| 66    | INTERGLOBE AVIATION LIMITED            | 33AABCI2726B1Z9 | Domestic/International<br>Scheduled Air transport<br>services of passengers | 996425                                 | Feb, 2022 | 84<br>84          | 0<br>0       | 168     |
| 67    | HATHWAY CABLE AND DATACOM LIMITED      | 33AAACC6814B1ZB | Electrical Goods  | 8544,8539,8535,85<br>36,8537,8504,7011 | Feb, 2022 | 72<br>72          | 0<br>0       | 144     |
| 68    | SHREE MITHAI PRIVATE LIMITED           | 33AABCS5166P1ZY | Outdoor catering  | 99633                                  | Feb, 2022 | 25<br>25          | 0<br>0       | 50      |

| S.No. | Seller Name                            | Seller GSTIN    | Commodity / Service            | HSN code                           | Month     | R1 to this dealer |              |         |
|-------|--|-----------------|--------------------------------|------------------------------------|-----------|-------------------|--------------|---------|
|       |  |                 |                                |                                    |           | SGST<br>CGST      | IGST<br>CESS | Total   |
| 1     | 2                                      | 3               | 4                              | 5                                  | 6         | 7a                | 7b           | 7c      |
| 69    | The Oriental Insurance Company Limited | 33AAACT0627R3Z4 | Insurance and pension services | 99713                              | Mar, 2022 | 2847<br>2847      | 0<br>0       | 5694    |
| 70    | B.R. STRIPS AND WIRES LLP              | 33AANFB7290G1ZB | Electrical Goods               | 8544,8539,8535,8536,8537,8504,7011 | Mar, 2022 | 1758<br>1758      | 0<br>0       | 3516    |
| 71    | SABARI ELECTRICALS                     | 33AAAFS8188B1ZA | Electrical Goods               | 8544,8539,8535,8536,8537,8504,7011 | Mar, 2022 | 626<br>626        | 0<br>0       | 1252    |
| 72    | ARUN HARDWARES                         | 33AIZPA7626D1Z8 | Paints                         | 3209                               | Mar, 2022 | 109<br>109        | 0<br>0       | 218     |
| 73    | HATHWAY CABLE AND DATACOM LIMITED      | 33AAACC6814B1ZB | Electrical Goods               | 8544,8539,8535,8536,8537,8504,7011 | Mar, 2022 | 72<br>72          | 0<br>0       | 144     |
|       | Total                                  |                 |                                |                                    |           | 703347<br>703347  | 0<br>889514  | 2296208 |

Note:

SGST Ineligible ITC = Total SGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 7E SGST of GSTR09  
= 703347 - 0  
= 703347

CGST Ineligible ITC = Total CGST ineligible ITC u/s 17(5) from GSTR-01 to this dealer - 7E CGST of GSTR09  
= 703347 - 0  
= 703347

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  
= 889514 - 0  
= 889514

| Excess claim of ITC availed w.r.t GSTR-2A           |            |  |           | Date: 08-05-2025 |           | Amount in Rupees |  |
|---|------------|--|-----------|------------------|-----------|------------------|--|
| GSTIN : 33AAACT2381C1ZU                             |            |  |           |                  |           |                  |  |
| Name : TAMILNADU STEEL TUBES LTD.      FY : 2021-22 |            |  |           |                  |           |                  |  |
| S.No.   | Tax period | Ineligible ITC as per section 17(5)(4D of GSTR 3B) |           |                  |           |                  |  |
|   |            | SGST   | CGST      | IGST             | CESS      | TOTAL            |  |
| 1   | 2          | 3a   | 3b        | 3c               | 3d        | 3e               |  |
| 1   | April      | 21682.83   | 21682.83  | 0.00             | 0.00      | 43365.66         |  |
| 2   | May        | 4076.64  | 4076.64   | 0.00             | 0.00      | 8153.28          |  |
| 3   | June       | 6933.60  | 6933.60   | 0.00             | 0.00      | 13867.20         |  |
| 4   | July       | 20164.57   | 20164.57  | 990.00           | 0.00      | 41319.14         |  |
| 5   | August     | 9816.06  | 9816.06   | 0.00             | 0.00      | 19632.12         |  |
| 6   | September  | 12017.42   | 12017.42  | 0.00             | 0.00      | 24034.84         |  |
| 7   | October    | 7011.89  | 7011.89   | 2340.00          | 0.00      | 16363.78         |  |
| 8   | November   | 26620.47   | 26620.47  | 0.00             | 0.00      | 53240.94         |  |
| 9   | December   | 6986.68  | 6986.68   | 0.00             | 0.00      | 13973.36         |  |
| 10  | January    | 641328.92  | 641328.92 | 1080.00          | 889514.00 | 2173251.84       |  |
| 11  | February   | 3016.20  | 3016.20   | 190.00           | 0.00      | 6222.40          |  |
| 12  | March      | 6251.25  | 6251.25   | 0.00             | 0.00      | 12502.50         |  |
|   | Total      | 765906.53  | 765906.53 | 4600.00          | 889514.00 | 2425927.06       |  |

| Excess claim of ITC availed w.r.t GSTR-2A  |                 |                                     |                |              | Date: 08-05-2025   |           | Amount in Rupees |           |            |
|--|-----------------|-------------------------------------|----------------|--------------|--|-----------|------------------|-----------|------------|
| Purchaser GSTIN : 33AAACT2381C1ZU<br>Purchaser Name : TAMILNADU STEEL TUBES LTD.      FY : 2021-22 |                 |                                     |                |              |  |           |                  |           |            |
| S.No.  | Seller GSTIN    | Seller Name                         | Invoice Number | Invoice Date | Ineligible ITC not claimed as ascertained from above GSTR-2A |           |                  |           |            |
|  |                 |                                     |                |              | SGST   | CGST      | IGST             | CESS      | TOTAL      |
| 1  | 2               | 3                                   | 4              | 5            | 6a   | 6b        | 6c               | 6d        | 6e         |
| 1  | 33AABCM1789L1Z7 | Mercedes-Benz India Private Limited | TN00000000180  | 18/01/2022   | 622660   | 622660    | 0                | 889514    | 2134834    |
|  | Total           |                                     |                |              | 622660.00  | 622660.00 | 0.00             | 889514.00 | 2134834.00 |