



कार्यालय- उपायुक्त, राज्य कर खण्ड-03 गौतमबुद्धनगर ।

FORM GST DRC-07

[See Rule 142 (5)]

TRADE NAME	M/S PATANJALI RENEWABLE ENERGY PRIVATE LIMITED
GSTIN	09AAJCA5445M1Z7
TAX PERIOD	JULY 2017 TO MARCH 2018
F. YEAR	2017-18

ORDER U/S 73(9) OF UPGST/CGST ACT 2017

आपकी संगत कर अवधि से संबंधित रिटर्न की स्कूटनी उपरान्त पायी गयी कमियों के आधार पर आपको पूर्व में दिनांक 03.08.2023 को ASMT-10 Ref. No. ZD090823023300S जारी किया गया, किन्तु आप द्वारा कोई रिप्लाई फाइल नहीं किया गया । अतः जारी ASMT-10 में उल्लेखित बिन्दुओं तथा पोर्टल पर उपलब्ध डाटाबेस के आधार पर UPGST/CGST ACT, 2017 की धारा 73 के अन्तर्गत निम्न प्रकार बिन्दुवार नोटिस जारी की जाती है-

1- निम्नानुसार मासिक विवरणी जीएसटीआर-3बी में दावाकृत आईटीसी तथा जीएसटीआर-2A/2B में घोषित आईटीसी में अन्तर स्पष्ट है साक्ष्य सहित स्पष्टीकरण अपेक्षित है, अन्यथा क्यों न उक्त की मांग /रिवर्सल की कार्यवाही प्रारम्भ की जाए?

S.No.	Issue	Table No. in GSTR-09	SGST	CGST	IGST	Cess	Total
A	ITC as per GSTR-2A	8A	27,72,066.25	27,72,067.25	44,30,420.86	0	99,74,554.36
B	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	6A	42,22,609.71	42,22,609.71	43,93,233	0	1,28,38,452.42
C	Difference/ Excess ITC claimed	(B) - (A)	14,50,543.46	14,50,542.46	-37,187.86	0	28,63,898.06

उक्त जारी नोटिस में व्यक्तिगत सुनवाई का भी अवसर दिया गया, किन्तु जारी नोटिस के अनुपालन में व्यापारी द्वारा पोर्टल पर अथवा कार्यालय में उपस्थित होकर कोई साक्ष्य / प्रमाण दाखिल नहीं किये गये । तत्पश्चात् व्यापारी को पुनः सुनवाई हेतु रिमाइण्डर दिनांक 06.11.2023 जारी करते हुए दिनांक 17.11.2023 का अवसर प्रदान किया गया । व्यापारी द्वारा स्थगन प्रार्थना पत्र प्रस्तुत किया गया, जिस पर व्यापारी को दिनांक 28.12.2023 तक समय प्रदान किया गया, किन्तु व्यापारी द्वारा न तो कार्यालय में उपस्थित होकर या पोर्टल पर जारी नोटिस के उक्त बिन्दु पर कोई प्रतिउत्तर दाखिल नहीं किया गया । उक्त से स्पष्ट है कि व्यापारी एकपक्षीय कार्यवाही में अपना हित समझते हैं । चूंकि प्रश्नगत प्रकरण निकट भविष्य में कालबाधित है । अतः प्रश्नगत वाद का निस्तारण अतिशीघ्र आवश्यक है ।

उत्तर प्रदेश माल एवं सेवा कर की धारा-73(1) निम्न प्रकार है:-

Section-73(1)- Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilized for any reason other than the reason of fraud or any willful Miss-statement of suppression of facts to evade tax he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to

whom the refund has erroneously been made or who has wrongly availed or utilized input tax credit requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section-50 and a penalty livable under the provisions of this At or the rules made there under.

Section-73- Determination of tax not paid or short paid or erroneously refunded or input tax credit wrong availed or utilized for any reason other than fraud or any willful misstatement or suppression of facts.

अतः उपरोक्त प्रावधानों के क्रम में उक्त पाये गये प्रतिकूल तथ्यों के आधार पर एकपक्षीय रूप से निम्न प्रकार कर निर्धारण की कार्यवाही की जा रही है:-

Particulars	Act	Tax	Penalty	Interest
ALL POINT	IGST	0.00	0.00	Up to date of deposit as per Provision of Section-50
	CGST	1450543.00	145054.00	
	SGST	1450543.00	145054.00	
	TOTAL	2901086.00	290108.00	

उक्त आरोपित कर पर ब्याज की गणना नहीं की गयी है । अतः व्यापारी को निर्देशित किया जाता है कि UPSGST/CGST ACT 2017 की धारा-50 के क्रम में आरोपित उक्त कर पर जमा की तिथि तक ब्याज स्वयं गणना करते हुए जमा करना सुनिश्चित करेंगे ।



(अजीत प्रताप सिंह)
उपायुक्त राज्य कर,
खण्ड-03, गौतमबुद्धनगर ।

Office of : Deputy Commissioner
Jurisdiction : Sector-3,Gautambudha Nagar:Gautambudha Nagar(B):Gautambudha Nagar:Uttar Pradesh, State/UT : Uttar Pradesh

Reference No. : ZD091223626630L

Date : 29/12/2023

To

GSTIN/ID : 09AAJCA5445M1Z7

Name : PATANJALI RENEWABLE ENERGY PRIVATE LIMITED

Address : PLOT NO D 83 84 85, GNEPIP UPSIDC KASNA, SURAJPUR SITE V, GREATER NOIDA, Gautambuddha Nagar, Uttar Pradesh, 201308

SCN/Statement Reference No. : ZD090923200253M

Date : 20/09/2023

Tax Period : JUL 2017 - MAR 2018

F.Y. : 2017-2018

Order under section 73

A show cause notice/statement referred to above was issued to you u/s 73 of the Act for reasons stated therein. Since, no payment has been made within 30 days of the issue of the notice by you; therefore, on the basis of documents available with the department and information furnished by you, if any, demand is created for the reasons and other details attached in annexure

Please note that interest, if any, has been levied up to the date of issue of the order. While making payment, interest for the intervening period between date of order and date of payment, shall also be worked out and paid along with the dues stated in the order.

In case any refund is arising as per the above order, please claim the same by filing application in the prescribed form.

Demand Details :-

(Amount in Rs.)

Sr. No.	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	JUL 2017	MAR 2018	CGST	NA	14,50,543.00	0.00	1,45,054.00	0.00	0.00	15,95,597.00
2	0	0.00	JUL 2017	MAR 2018	SGST	NA	14,50,543.00	0.00	1,45,054.00	0.00	0.00	15,95,597.00
Total							29,01,086.00	0.00	2,90,108.00	0.00	0.00	31,91,194.00

You are hereby directed to make the payment by 28/03/2024 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name : AJEET PRATAP SINGH

Designation : Deputy Commissioner

Jurisdiction : Sector-3,Gautambudha

Nagar:Gautambudha

Nagar(B):Gautambudha

Nagar:Uttar Pradesh

Copy to -

FORM GST DRC - 07
[See rule 142(5)]
Summary of the order

Reference No. : ZD091223626630L

Date : 29/12/2023

1. Tax Period :- JUL 2017 - MAR 2018
2. Issues involved :- Excess ITC claimed
3. Description of goods / services :-

Sr. No	HSN	Description
-	-	-

4. Details of demand :-

(Amount in Rs.)

Sr. No	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	JUL 2017	MAR 2018	CGST	NA	14,50,543.00	0.00	1,45,054.00	0.00	0.00	15,95,597.00
2	0	0.00	JUL 2017	MAR 2018	SGST	NA	14,50,543.00	0.00	1,45,054.00	0.00	0.00	15,95,597.00
Total							29,01,086.00	0.00	2,90,108.00	0.00	0.00	31,91,194.00

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Nagar:Gautambudha

Nagar(B):Gautambudha

Nagar:Uttar Pradesh

Copy to -

Order