

SHRI RAM OIL CORPORATION

Deals in : All Kind of Industrial/Automotive, Shuttering Oil & Greases
Shop No B-10, Petroleum Market, Mangolpuri Industrial Area, Phase-I, Delhi - 110026
Mobile- 09312270120,7683029929, E-mail : sroc1992@rediffmail.com

To
Assistant Commissioner of State Tax
Ward 63, Zone-6, Delhi

Date: 26/12/2023

Ref: Shri Ram Oil Corporation having GSTIN: **07AAEPG8601R1ZD**

Sub: Your Show Cause Notice dated 25-09-2023 vide Reference no. **ZD070923043175D**

Sir,

With reference to your above said Show Cause Notice, it is hereby submitted that:

1. Under Declaration of Output Tax:

S. No.	Issue	Table No in GSTR-9	SGST	CGST	Total
1	2	3	4	5	6
1	Tax on Taxable Supplies as Declared in GSTR-09	4N	9,49,079.00	9,49,079.00	18,98,158.00
2	Add net increase due to amendments (Increase in amendments (-) decrease in amendments)	10 (-) 11	-	-	-
3	Add tax on deemed supplies	16B	-	-	-
4	Add tax on unreturned goods	16C	-	-	-
5	Pending Demands	15G	-	-	-
6	Total Output Tax Liability as per the above in GSTR-09 (S. No. 1+2+3+4+5)		9,49,079.00	9,49,079.00	18,98,158.00
7	Less Total Tax Paid in Cash	9	223.00	1,52,115.00	1,52,338.00
8	Less Tax Paid by Adjustment of ITC	9	8,43,462.00	6,91,570.00	15,35,032.00
9	Less Differential Tax Paid on Amendments	14	-	-	-
10	Add Differential tax Paid on Amendments related to Previous Year in Current year	(14) of Previous FY Year GSTR-09	-	-	-
11	Net Tax Payable (S. No. 6-7-8-9+10)		1,05,394.00	1,05,394.00	2,10,788.00

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In reference to above mention subject, it is submitted that:

I would like to inform you that GSTR 1 was correctly filed for the F.Y. 2017-18 but inadvertently there was some errors in GSTR 3B. During the normal course of reconciliation at the year end this mistake become visible and in order to rectify the mistake net taxable value and net tax was paid in GSTR -3B of April -2018. From the below reconciliation table it is clearly evident that all the taxes was duly paid in accordance with the CGST ACT, 2017.

A. Month wise details of output liability paid in GSTR-3B by me during the F.Y. 2017-18 is as Under

Month	Taxable Value	IGST	CGST	SGST	Total Tax
Jul-17	22,67,758.00	1,31,994.09	1,38,101.18	1,38,101.18	4,08,196.45
Aug-17	34,35,705.20	4,73,983.40	73,793.77	73,793.77	6,21,570.94
Sep-17	46,89,274.06	5,48,049.29	1,46,836.77	1,46,836.77	8,41,722.83
Oct-17	37,20,616.66	1,99,813.97	2,34,948.52	2,34,948.52	6,69,711.01
Nov-17	31,71,882.10	4,95,278.78	37,830.00	37,830.00	5,70,938.78
Dec-17	32,76,381.70	3,77,579.77	1,06,084.49	1,06,084.49	5,89,748.75
Jan-18	29,92,606.88	4,56,867.72	40,900.76	40,900.76	5,38,669.24
Feb-18	24,70,821.68	3,74,669.26	33,947.33	33,947.33	4,42,563.92
Mar-18	7,86,426.00	79,518.42	31,019.13	31,019.13	1,41,556.68
Total	2,68,11,472.28	31,37,754.70	8,43,461.95	8,43,461.95	48,24,678.60

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B. Month wise details of Output Liability Declared in GSTR-1 by me during the F.Y. 2017-18 is as Under

Month	Taxable Value	IGST	CGST	SGST	Total Tax
Jul-17	22,67,758.00	1,34,199.09	1,38,101.18	1,38,101.18	4,10,401.45
Aug-17	34,36,505.20	4,73,983.40	73,793.77	73,793.77	6,21,570.94
Sep-17	46,89,274.06	5,48,049.29	1,46,836.77	1,46,836.77	8,41,722.83
Oct-17	37,20,616.66	1,99,813.97	2,34,948.52	2,34,948.52	6,69,711.01
Nov-17	31,71,882.10	4,95,278.78	37,830.00	37,830.00	5,70,938.78
Dec-17	32,76,381.70	3,77,579.77	1,06,084.49	1,06,084.49	5,89,748.75
Jan-18	29,92,606.88	4,56,867.72	40,900.76	40,900.76	5,38,669.24
Feb-18	24,70,821.68	3,74,669.26	33,947.33	33,947.33	4,42,563.92
Mar-18	40,78,050.75	4,61,223.36	1,36,412.90	1,36,412.90	7,34,049.16
Total	3,01,03,897.03	35,21,664.64	9,48,855.72	9,48,855.72	54,19,376.08

C. Difference Between GSTR-3B and GSTR-1 i.e. (GSTR 3B-GSTR1)

Month	Taxable Value	IGST	CGST	SGST	Total Tax
Jul-17	-	-2,205.00	-	-	-2,205.00
Aug-17	-800.00	-	-	-	-
Sep-17	-	-	-	-	-
Oct-17	-	-	-	-	-
Nov-17	-	-	-	-	-
Dec-17	-	-	-	-	-
Jan-18	-	-	-	-	-
Feb-18	-	-	-	-	-
Mar-18	-32,91,624.75	-3,81,704.94	-1,05,393.77	-1,05,393.77	-5,92,492.48
Total	-32,92,424.75	-3,83,909.94	-1,05,393.77	-1,05,393.77	-5,94,697.48
	Show in April 2018 GSTR 3B	Paid in April 2018 GSTR 3B	Paid in April 2018 GSTR 3B	Paid in April 2018 GSTR 3B	

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D. April 2018 Output Liability Paid in GSTR 3B and Show in GSTR 1 by me is as Under

Month	Taxable Value	IGST	CGST	SGST	Total Tax
April-2018 (GSTR-3B)	67,32,956.00	8,10,246.00	2,01,874.00	2,01,874.00	12,13,994.00
April-2018 (GSTR-1)	34,40,531.25	4,26,335.94	96,479.84	96,479.84	6,19,295.62
Difference	32,92,424.75	3,83,910.06	1,05,394.16	1,05,394.16	5,94,698.38

2. Summary

Keeping in view of above facts & submissions, it is humbly requested to kindly drop the proceedings initiated under "GST-DRC-01 under rule 100(2) & 142(1) (a)" of SGST Act, 2017 against the firm. In case of any further clarification, I may be allowed an opportunity of being heard.

Thanking You
Yours Faithfully,

For **Shri Ram Oil Corporation**

Jitender Kumar Gupta
(Proprietor)