

**COMMISSIONERATE OF TAXES  
GOVERNMENT OF GUJARAT, INDIA**

**Attachment to DRC 01**

DIN	GST/24AAHCB1041J1Z2/19/1
Office details Designation of the assessing officer Unit Division	STATE TAX OFFICER Ghatak 39 (VAD) Division 5 (VAD)
Details of the Tax payer Name Legal Name GSTIN	BEING WOMEN COSMETICS (INDIA) PRIVATE LIMITED BEING WOMEN COSMETICS (INDIA) PRIVATE LIMITED 24AAHCB1041J1Z2
Financial Year	2018-19

You have filed annual return in GSTR-09 for the financial year **2018-19**.

On examination of the information furnished in this return under various heads and also 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 under declared tax is as follows:

SGST Rs.**1247310**  
CGST Rs.**1247310**  
IGST Rs.**3873699**  
CESS Rs.**934375**  
Total Rs.**7302694**

The details of the above tax liability are as follows:

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Signed by:  
NIKUNJKUMAR M  
PAREKH  
Reason: Self-Attestation  
Location: Vadodara  
Date: 28-Dec-2023  
14:58:23

### 1. Under declaration of output tax:

#### • The tax on outward supplies under declared on reconciliation of data in GSTR-09:

It is observed that the tax payer has not correctly declared tax on his outward supplies on reconciliation of turnovers in GSTR-09.

S.No	Issue	Table No. in GSTR-09	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7	8
1	Tax on taxable supplies as declared in GSTR-09	4N	418697	418697	1669164	0	2506558
2	Add net increase due to amendments(Increase in amendments (-) decrease in amendments)	10 (-) 11	0	0	0	0	0
3	Add tax on deemed supplies	16B	0	0	0	0	0
4	Add tax on unreturned goods	16C	0	0	0	0	0
5	Pending demands	15G	0	0	0	0	0
6	Total output tax liability as per the above in GSTR-09(S.NO 1+2+3+4+5)		418697	418697	1669164	0	2506558
7	Less Total tax paid in cash	9	0	0	0	0	0
8	Less Tax paid by adjustment of ITC	9	0	0	0	0	0
9	Less differential tax paid on amendments	14	0	0	0	0	0
10	Add differential tax paid on amendments related to previous year in current year	(14) of previous FY GSTR-09	0	0	0	0	0
11	Net tax payable (S.NO 6-7-8-9+10)		418697	418697	1669164	0	2506558

#### • Reconciliation of GSTR-01 with GSTR-09:

The outward supplies turnover declared in GSTR-01 is greater than net outward supplies information furnished in GSTR-09 and arrived at box (5N+10-11) above. This amount is therefore proposed to be taxed as under declared outward supplies as follows:

S.No	Issue	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
1	Tax on Outward supplies declared in GSTR-01 for the FY	567615	567615	1895715	0	3030945
2	Less tax on Outward supplies arrived in GSTR-09 (5N+10-11)	418697	418697	1669164	0	2506558
3	Difference (1-2)	148918	148918	226551	0	524387

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

The outward supplies turnover in GSTR-01 is greater than the outward supplies turnover in GSTR-09 and this turnover was proposed to be taxed at serial no.2 of box 1A.

However it is further seen that the E-way bill turnover of outward supplies is still greater than the GSTR-01 turnover examined above.

The difference of this turnover is proposed to be taxed as undeclared outward supplies as follows:

S.No	Issue	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
1	Outward supplies declared in E-way bill	2692	2692	1091083	457265	1553732
2	Less Outward supplies declared in GSTR-01	567615	567615	1895715	0	3030945
3	Difference (1-2)	0	0	0	457265	457265

**2. Excess claim of ITC:**

**The excess input tax credit (ITC) claimed on account of non-reconciliation of information**

Under Sec 16(2)(c) every registered person shall be entitled to take credit of ITC on supply of goods or services to him subject to the condition that the tax charged in respect of such supply has been actually paid to the Government either in cash or through utilization of ITC admissible in respect of such supply.

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

• **Scrutiny of ITC availed:**

S.No	Description	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
1	ITC in the year as per Table 8A of GSTR-09	87948	87948	2794178	0	2970074
2	ITC from ISD table 4A (4)	0	0	0	0	0
3	ITC from imports table 4A (1) +4A (2)	0	0	0	0	0
4	Inward Supplies liability to reverse charge 4A(3) (other than 4A(1) & 4A(2))	0	0	0	0	0
5	ITC brought forward from previous FY to current FY, Table 8C of previous FY GSTR-09	0	0	0	0	0
6	ITC carried forward from present FY to subsequent FY, Table 8C of GSTR-09	0	0	0	0	0
7	Reversals in Table 4B of GSTR-3B	0	0	0	0	0
8	ITC Available for use in the same year (S.No 1+2+3+4+5-6-7)	87948	87948	2794178	0	2970074
9	ITC used in same year as per 4C of GSTR-3B	130743	130743	2781108	0	3042594
10	Net excess used (S.No 9-8)	42795	42795	0	0	85590

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**Summary :**

The total tax payable on account of these deficiencies after giving credit to the payments made in cash and ITC adjusted is arrived as follows:

S.No	Issue	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
1	Total tax due in (Under declaration of output tax) + (Excess claim of ITC) above	610410	610410	1895715	457265	3573800
2	Interest	575859	575859	1788412	431383	3371513
3	Penalty	61041	61041	189572	45727	357381
	Total (1+2+3)	1247310	1247310	3873699	934375	7302694

**(The detailed workings of the above in tabular form are attached as Annexure-B)**

Therefore, it is proposed to assess the registered tax payer for the net tax payable indicated above under Section 73 of the SGST/CGST Act. The registered tax payer may therefore pay the tax along with interest at a rate of 18% of the tax due computed from 1st October 2018 and the applicable penalty at the rate of 10% of the tax due in DRC-03. However, If the registered tax payer is not agreeing with the proposals in this notice they may file their objections in DRC06 within (30) 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.


**Name :**

**Designation :**

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Details of R1 Vs GSTR-09		Date: 27-12-2023	Amount in Rupees	
GSTIN : 24AAHCB1041J1Z2				
Name : BEING WOMEN COSMETICS (INDIA) PRIVATE LIMITED			FY : 2018-19	
S.No.	Month	GSTR-01		
		SGST CGST	IGST CESS	Total
1	2	3a	3b	3c
1	Apr, 2018	91269 91269	279267 0	461805
2	May, 2018	74028 74028	284007 0	432063
3	Jun, 2018	51049 51049	87093 0	189191
4	Jul, 2018	7929 7929	76306 0	92164
5	Aug, 2018	23488 23488	379412 0	426388
6	Sep, 2018	54567 54567	183044 0	292178
7	Oct, 2018	55542 55542	116899 0	227983
8	Nov, 2018	34084 34084	117832 0	186000
9	Dec, 2018	26741 26741	145304 0	198786
10	Jan, 2019	85603 85603	127535 0	298741
11	Feb, 2019	-1336 -1336	52662 0	49990
12	Mar, 2019	64651 64651	46354 0	175656
	Total	567615 567615	1895715 0	3030945


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Note:

$$\begin{aligned}\text{SGST Tax} &= \text{GSTR-01 SGST} - \text{SGST from } [(5\text{N}+10)-11] \text{ of GSTR09} \\ &= 567615 - 418697 \\ &= 148918\end{aligned}$$

$$\begin{aligned}\text{CGST Tax} &= \text{GSTR-01 CGST} - \text{CGST from } [(5\text{N}+10)-11] \text{ of GSTR09} \\ &= 567615 - 418697 \\ &= 148918\end{aligned}$$

$$\begin{aligned}\text{IGST Tax} &= \text{GSTR-01 IGST} - \text{IGST from } [(5\text{N}+10)-11] \text{ of GSTR09} \\ &= 1895715 - 1669164 \\ &= 226551\end{aligned}$$

$$\begin{aligned}\text{CESS Tax} &= \text{GSTR-01 CESS} - \text{CESS from } [(5\text{N}+10)-11] \text{ of GSTR09} \\ &= 0 - 0 \\ &= 0\end{aligned}$$

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Details of EWB Vs GSTR-01      Date: 27-12-2023										Amount in Rupees		
GSTIN : 24AAHCB1041J1Z2 Name : BEING WOMEN COSMETICS (INDIA) PRIVATE LIMITED      FY : 2018-19												
S.No.	Month	EWB				GSTR-01				Difference		
		Turnover	SGST CGST	IGST CESS	TOTAL	Turnover	SGST CGST	IGST CESS	TOTAL	SGST CGST	IGST CESS	TOTAL
1	2	3a	3b	3c	3d	4a	4b	4c	4d	5a	5b	5c
1	Apr, 2018	5613978	0 0	232422 0	232422	2683537	91269 91269	279267 0	461805	-91269 -91269	-46845 0	-229383
2	May, 2018	913425	0 0	161941 0	161941	2433259	74028 74028	284007 0	432063	-74028 -74028	-122066 0	-270122
3	Jun, 2018	517171	0 0	0 92602	92602	1250225	51049 51049	87093 0	189191	-51049 -51049	-87093 92602	-96589
4	Jul, 2018	2820818	0 0	0 104094	104094	526403	7929 7929	76306 0	92164	-7929 -7929	-76306 104094	11930
5	Aug, 2018	2269901	0 0	118843 260569	379412	2539636	23488 23488	379412 0	426388	-23488 -23488	-260569 260569	-46976
6	Sep, 2018	506677	0 0	90856 0	90856	1664168	54567 54567	183044 0	292178	-54567 -54567	-92188 0	-201322
7	Oct, 2018	327346	0 0	58922 0	58922	1275363	55542 55542	116899 0	227983	-55542 -55542	-57977 0	-169061
8	Nov, 2018	384344	2692 2692	63798 0	69182	1042720	34084 34084	117832 0	186000	-31392 -31392	-54034 0	-116818
9	Dec, 2018	769890	0 0	137751 0	137751	1115180	26741 26741	145304 0	198786	-26741 -26741	-7553 0	-61035
10	Jan, 2019	1010282	0 0	180196 0	180196	1678503	85603 85603	127535 0	298741	-85603 -85603	52661 0	-118545
11	Feb, 2019	0	0 0	0 0	0	283745	-1336 -1336	52662 0	49990	1336 1336	-52662 0	-49990
12	Mar, 2019	262707	0 0	46354 0	46354	1001325	64651 64651	46354 0	175656	-64651 -64651	0 0	-129302
	Total	15396539	2692 2692	1091083 457265	1553732	17494064	567615 567615	1895715 0	3030945	0 0	0 457265	457265


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Note:

SGST Tax = Ewb SGST - GSTR-01 SGST  
= 2692 - 567615  
= 0

CGST Tax = Ewb CGST - GSTR-01 CGST  
= 2692 - 567615  
= 0

IGST Tax = Ewb IGST - GSTR-01 IGST  
= 1091083 - 1895715  
= 0

CESS Tax = Ewb CESS - GSTR-01 CESS  
= 457265 - 0  
= 457265

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