

Government of India
DIRECTORATE GENERAL OF GOODS
AND SERVICES TAX INTELLIGENCE
PUDUCHERRY REGIONAL UNIT
No. 42 & 43, II Cross St., Peter Nagar
Puducherry 605 013

email: dggi-puducherry@gov.in



भारतीय सरकार
वस्तु एवं सेवा कर आसूचना महानिदेशालय
पुदुच्चेरी क्षेत्रीय इकाई
सं - 42 & 43, II क्रॉस, पीटर नगर
पुदुच्चेरी - 605 013

Phone: 0413 224 2800/900

Fax: 0413 2242 400

F. No. INV/DGGI/CZU/GST/57/2018

Date: 31/12/2021

DIN NO.202112DSS2000000AB17

Sub: GST – Certain clarification and details called for –reg

On perusal of GST Returns filed by you, it is seen that there are difference in taxable value declared in GSTR1 and GSTR3B for the period from July 2017 to October 2021. You are requested to pay GST on the differential value alongwith interest for delay payment of GST on differential value as well as differential interest for delay payment of GST made during the above said period.

Period	Value shown in GSTR1	Value shown in GSTR3B	GSTR1 Vs GSTR 3B
2017-18(July onwards)	53,18,54,283	53,16,60,078	1,94,205
2018-19	48,00,53,047	47,33,36,362	67,16,685
2019-2020	35,74,92,691	35,62,94,398	11,98,293
2020-2021	28,94,39,775	28,33,33,176	61,06,599
2021-2022(upto October 2021)	15,70,39,502	15,68,84,737	1,54,765

2. On reconciliation of GST returns with GSTR 9 filed for 2017-18, it is noticed that taxable value shown in GSTR9 is less than in GSTR3B. The reason for such differential value alongwith relevant documents may be furnished. It is also requested to file Annual Returns for the remaining period i.e. 2018-19 and 2019-20 without any further delay. Sales Ledger for the above period may also be furnished.

Period	Taxable Value in GSTR 9	Taxable Value in GSTR 3B	GSTR 9 Vs GSTR 3B	Give Reasons
2017-18 (July onwards)	47,30,12,118	53,16,60,078	-5,86,47,960	


3. Similarly on comparison of respective Balance sheet with GSTR 3B, it is noticed that there are difference in taxable value. You are requested to state the reason for such difference alongwith relevant documents.

Period	Value shown in Balance Sheet	Value shown in GSTR3B	GSTR 3B Vs Balance Sheet	Reason
2017-18	53,84,85,087	53,16,60,078	-6825009	
2018-19	47,30,12,118	47,33,36,362	324244	
2019-20	35,82,80,768	35,62,94,398	-1986370	

4. On perusal of Input Tax Credit availed and utilised, it is noticed that there are mismatch of ITC availed and utilised for the period from 2017-18 to 2021-22 (upto Oct) and the details of the same are furnished in the Annexure A enclosed for reference. You are requested to pay GST alongwith interest on such ineligible ITC so availed and utilised for payment of GST. The reason for such excess availment/utilisation of ineligible ITC may be clarified alongwith documentary evidence. The details of credit note reflected in GSTR 2A may be furnished alongwith documentary evidence.

5. It is also observed that you have shown Directors remuneration and other operating revenue in Balance Sheet for the above period which are taxable supplies and the same were not considered for payment of GST. Hence you are requested to submit the relevant details and pay GST on the same without any further delay.

Encl: As above


(S.SUMATHI)
31/12/21
SENIOR INTELLIGENCE OFFICER
DGGI, PRU

To

Thiru. K.P.Hariram,
M/s Sri Velavan Motors Private Limited,
No. 5, Arcot Road, Alwartirungar,
Valasarvakkam, Chennai 600 087