



DEPARTMENT OF COMMERCIAL TAXES,  
GOVERNMENT OF TAMILNADU



FORM GST ASMT - 10

[See rule 99(1)]

Reference No. : ZB3305222432915

Date : 13/05/2022

To

GSTIN : 33AAFA7482J1ZG

Name : Tvl. ASSOCIATED STEEL RE ROLLIG MILLS

Address : 111, ENNORE HIGH ROAD, KORUKKUPET, , Tamil Nadu, 600021

Tax period - 01/04/2019-31/03/2020

F.Y. - 2019-

**Notice for intimating discrepancies in the return after scrutiny**

This is to inform that during scrutiny of the return for the tax period referred to above, the following discrepancies have been noticed:

Tax Liability :

Sr. No.	Tax Rate	Tax Type	Place of Supply(State)	Turn Over	Tax	Interest	Penalty	Others	Total
1	-	SGST	Tamil Nadu	-	-	-	-	1027166.42	1027166.42
2	-	CGST	Tamil Nadu	-	-	-	-	1027166.42	1027166.42
3	-	SGST	Tamil Nadu	21639183	1947526.47	-	-	-	1947526.47
4	-	CGST	Tamil Nadu	21639183	1947526.47	-	-	-	1947526.47
5	-	SGST	Tamil Nadu	31218854.86	-	-	-	2809696.93	2809696.93
6	-	CGST	Tamil Nadu	31218854.86	-	-	-	2809696.93	2809696.93

Sections Involved	Reason
Sections 61 and 74	<p>1.Verification of inward supply between GSTR-3B &amp; GSTR-2A reveals excess claim of ITC in GSTR-3B of Rs.1027166.42 under SGST and Rs.1027166.42 under CGST.</p> <p>2.Outward e-way bill generated and difference found b/w GSTR-1 and e-way bill for Rs.21639183 attracts 9 percent under CGST and 9 percent under SGST.</p> <p>3.Inward e-way bill generated and difference found b/w GSTR-1 and e-way bill generated for Rs.31218854.86 which attracts reversal of ITC 9 percent under CGST and 9 percent</p>

Sections Involved	Reason
	under SGST.

You are hereby directed to explain the reasons for the aforesaid discrepancies on or before **12/06/2022**. If no explanation is received by the aforesaid date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against you without making any further reference to you in this regard.

**Date** : 13/05/2022  
**Place** : WASHERMENPET (C)  
**Office Address** : WASHERMENPET (C), Integrated Commercial  
Tax Office complex, 2nd floor, Survey No. 4275/2

**Signature** :  
**Name** : Authorized Signatory  
**Designation** : Proper officer