

TAMIL NADU COMMERCIAL TAXES DEPARTMENT

ASSESSMENT - SCRUTINY OF RETURNS

GSTIN :33AAAF7482J1ZG
 Name :ASSOCIATED STEEL RE ROLLIG MILLS
 Address :Ennore High Road, Korukkupet, 600021
 Assessment period :2019-20

Analysis of discrepancies in return for scrutiny

1. OUTPUT MISMATCH (GSTR 3B vs 1)

Verification of Taxable Outward supply between GSTR-3B and GSTR-1 reveals the following differences :

PARTICULARS	TAX RATE	TURNOVER	SGST	CGST	IGST	CESS
GSTR1	18	68994486.00	6209514.00	6209514.00	0.00	0.00
SUB TOTAL	-	68994486.00	6209514.00	6209514.00	0.00	0.00
GSTR3B	-	72722266.00	6545016.00	6545016.00	0.00	0.00
MISMATCH	-	-3727780.00	-335502.00	-335502.00	0.00	0.00

Note: Negative values to be verified by proper officer.

2. INPUT MISMATCH (GSTR 3B vs 2A)

Verification of Inward supply between GSTR-3B and GSTR-2A reveals the following differences :

PARTICULARS	SGST ITC	CGST ITC
ITC as per GSTR3B (As per Table 4C)	6825823.30	6825823.30
ITC as per GSTR2A	5798656.88	5798656.88
ITC MISMATCH(GSTR3B-GSTR2A)	1027166.42	1027166.42

3. TDS MISMATCH (GSTR 7 vs 3B vs 1)

There are no TDS Mismatch

4. TCS MISMATCH (GSTR 8 vs 1)

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There are no TCS Mismatch

5. GSTR-9 VERIFICATION

Verification of Outward and Inward supplies reported in GSTR-9 reveals the following discrepancies :

A. TAX PAYABLE VARIATION

DESCRIPTION	TAXABLE VALUE	SGST	CGST	IGST	CESS
Supplies and advances on which tax to be paid (Tbl:4N) [Actual liability as per GSTR9]	72722266.00	6545016.00	6545016.00	0.00	0.00
Supplies and advances on which tax to be paid (Tbl:9(2)) modified by Taxpayer in GSTR9	[Liability .]	6545016.00	6545016.00	0.00	0.00
DIFFERENCE	.	0.00	0.00	0.00	0.00

B. ITC VARIATION

DESCRIPTION	SGST	CGST	IGST	CESS
Total amount of ITC availed through GSTR3B (Tbl:6A)*	6825823.30	6825823.30	225465.00	697220.50
Total amount of ITC availed through GSTR9 (Tbl:6I)	6825823.30	6825823.30	225465.00	697220.50
DIFFERENCE (GSTR3B-GSTR9)	0.00	0.00	0.00	0.00
Total amount of ITC as per GSTR-2A (Tbl:8A)	6276642.81	6276642.81	234899.80	680345.98
DIFFERENCE (GSTR3B-GSTR2A)	549180.49	549180.49	-9434.80	16874.52

* To be checked with Sl.no.2

6. MISMATCH SUMMARY

MISMATCH	TURNOVER	SGST	CGST	IGST	CESS	SGST ITC	CGST ITC
GSTR3B VS GSTR1	-3727780.00	-335502.00	-335502.00	0.00	0.00	.	.
GSTR7 VS GSTR3B
GSTR7 VS GSTR1
GSTR3B VS GSTR2A	1027166.42	1027166.42
GSTR8 VS GSTR1

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7. INTEREST PAYABLE (LATE RETURN FILING)

There is no Interest Payable

8. E-WAYBILL VERIFICATION

OUTWARD E-WAYBILL

Type of Transaction	FIANACIAL YEAR	Ewaybill to be generated(GSTR1)	Ewaybill Generated	Difference(GSTR1-EWB)	Invoice Count(GSTR1)	Invoice Count(EWB)
Intrastate	2019-20	21639183.00	.	21639183.00	121.00	0.00
	2019-20	45512318.00	45512318.00	0.00	227.00	227.00
<i>SUBTOTAL</i>		<i>67151501.00</i>	<i>45512318.00</i>	<i>21639183.00</i>	<i>348.00</i>	<i>227.00</i>
		<i>67151501.00</i>	<i>45512318.00</i>	<i>21639183.00</i>	<i>348.00</i>	<i>227.00</i>

Type of Transaction	PERIOD	Ewaybill to be generated(GSTR1)	Ewaybill Generated	Difference(GSTR1-EWB)	Invoice Count(GSTR1)	Invoice Count(EWB)
Intrastate	01APR2019	6436713.00	.	6436713.00	35.00	0.00
	01MAY2019	7065668.00	.	7065668.00	34.00	0.00
	01JUN2019	6970581.00	3049663.00	3920918.00	30.00	9.00
	01JUL2019	6171371.00	5593130.00	578241.00	32.00	30.00
	01AUG2019	7929518.00	6898960.00	1030558.00	45.00	35.00
	01SEP2019	5057693.00	4930636.00	127057.00	21.00	20.00
	01OCT2019	2219074.00	337431.00	1881643.00	15.00	1.00
	01NOV2019	5430980.00	5430980.00	0.00	36.00	36.00
	01DEC2019	6977843.00	6894883.00	82960.00	40.00	39.00
	01JAN2020	6299132.00	5938552.00	360580.00	28.00	26.00
	01FEB2020	6592928.00	6438083.00	154845.00	32.00	31.00
<i>SUBTOTAL</i>		<i>67151501.00</i>	<i>45512318.00</i>	<i>21639183.00</i>	<i>348.00</i>	<i>227.00</i>
		<i>67151501.00</i>	<i>45512318.00</i>	<i>21639183.00</i>	<i>348.00</i>	<i>227.00</i>

INWARD E-WAYBILL

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Type of Transaction	FIANACIAL YEAR	Ewaybill to be generated(GSTR1)	Ewaybill Generated	Difference(GSTR1-EWB)	Invoice Count(GSTR1)	Invoice Count(EWB)
Intrastate	2019-20	31218804.66	.	31218804.66	84.00	0.00
	2019-20	32009674.29	32009624.09	50.20	93.00	93.00
<i>SUBTOTAL</i>		<i>63228478.95</i>	<i>32009624.09</i>	<i>31218854.86</i>	<i>177.00</i>	<i>93.00</i>
		<i>63228478.95</i>	<i>32009624.09</i>	<i>31218854.86</i>	<i>177.00</i>	<i>93.00</i>

Type of Transaction	PERIOD	Ewaybill to be generated(GSTR1)	Ewaybill Generated	Difference(GSTR1-EWB)	Invoice Count(GSTR1)	Invoice Count(EWB)
Intrastate	01APR2019	5546573.07	2902088.05	2644485.02	13.00	6.00
	01MAY2019	7272800.36	3048116.36	4224684.00	21.00	9.00
	01JUN2019	6149783.28	2544540.82	3605242.46	15.00	7.00
	01JUL2019	5797685.60	1149695.73	4647989.87	20.00	6.00
	01AUG2019	5104123.38	2320558.38	2783565.00	15.00	8.00
	01SEP2019	3563852.50	1244822.50	2319030.00	8.00	5.00
	01OCT2019	4542313.76	2798263.76	1744050.00	14.00	9.00
	01NOV2019	1582987.47	1483047.50	99939.97	6.00	5.00
	01DEC2019	5058042.84	1982497.84	3075545.00	16.00	7.00
	01JAN2020	8713532.04	4597746.40	4115785.64	24.00	13.00
	01FEB2020	6972988.95	5209231.75	1763757.20	17.00	12.00
	01MAR2020	2923795.70	2729015.00	194780.70	8.00	6.00
<i>SUBTOTAL</i>		<i>63228478.95</i>	<i>32009624.09</i>	<i>31218854.86</i>	<i>177.00</i>	<i>93.00</i>
		<i>63228478.95</i>	<i>32009624.09</i>	<i>31218854.86</i>	<i>177.00</i>	<i>93.00</i>

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ANNEXURE

OUTPUT MISMATCH (GSTR 3B vs 1) - MONTH WISE

PERIOD	GSTR1 TURNOVER	GSTR3B TURNOVER	DIFFERENCE (GSTR3B-GSTR1)
APR2019	6524008.00	6524008.00	0.00
MAY2019	7193438.00	7193438.00	0.00
JUN2019	7206187.00	7206187.00	0.00
JUL2019	6254272.00	6254272.00	0.00
AUG2019	8054185.00	6979347.00	-1074838.00
SEP2019	5432832.00	5432832.00	0.00
OCT2019	2373163.00	2373163.00	0.00
NOV2019	5587534.00	5587534.00	0.00
DEC2019	7268245.00	7268245.00	0.00
JAN2020	6416238.00	6416238.00	0.00
FEB2020	6676684.00	6676684.00	0.00
MAR2020	7700.00	4810318.00	4802618.00
TOTAL	68994486.00	72722266.00	

INPUT MISMATCH (GSTR 3B vs 2A) - MONTH WISE

PERIOD	SGST ITC as per GSTR3B	SGST ITC as per GSTR2A	SGST DIFFERENCE (GSTR3B-GSTR2A)	CGST ITC as per GSTR3B	CGST ITC as per GSTR2A	CGST DIFFERENCE (GSTR3B-GSTR2A)
APR2019	488936.18	492900.50	-3964.32	488936.18	492900.50	-3964.32
MAY2019	1218437.00	646592.36	571844.64	1218437.00	646592.36	571844.64
JUN2019	505598.00	624763.05	-119165.05	505598.00	624763.05	-119165.05
JUL2019	654706.04	649599.02	5107.02	654706.04	649599.02	5107.02
AUG2019	444192.97	444496.91	-303.94	444192.97	444496.91	-303.94
SEP2019	484242.34	322125.06	162117.28	484242.34	322125.06	162117.28
OCT2019	396888.47	396991.17	-102.70	396888.47	396991.17	-102.70
NOV2019	374064.36	138756.49	235307.87	374064.36	138756.49	235307.87
DEC2019	452126.07	452409.10	-283.03	452126.07	452409.10	-283.03
JAN2020	762990.90	762490.19	500.71	762990.90	762490.19	500.71

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PERIOD	SGST ITC as per GSTR3B	SGST ITC as per GSTR2A	SGST DIFFERENCE (GSTR3B-GSTR2A)	CGST ITC as per GSTR3B	CGST ITC as per GSTR2A	CGST DIFFERENCE (GSTR3B-GSTR2A)
FEB2020	616421.97	616483.11	-61.14	616421.97	616483.11	-61.14
MAR2020	427219.00	251049.92	176169.08	427219.00	251049.92	176169.08
<i>TOTAL</i>	<i>6825823.30</i>	<i>5798656.88</i>		<i>6825823.30</i>	<i>5798656.88</i>	