

FORM GST DRC-01A
Intimation of tax ascertained as being payable under Section 73(5)

[See Rule 142 (1A)]
Part A

Reference No. ZD080125053591J

Date: 30/01/2025

Case ID. AD080125026677Z

To

GSTIN 08AAGCA2491N1ZA

Name ASSOCIATED SOAPSTONE DISTRIBUTING CO PRIVATE LIMITED

Address 24, P.B. 3, ASDC PVT LTD, AKASHWANI MARG, M.I.A., Udaipur, 313001

Sub.: Case Proceeding Reference No. ZD080125053591J - Intimation of liability under Section 73(5) - reg.

Brief Fact of the Case : It is noticed that the input tax credit availed by you in the return furnished in FORM GSTR-3B exceeds the amount of input tax credit available to you in accordance with the auto-generated statement containing the details of input tax credit made available to you in FORM GSTR-2B for the period Oct 2024 by an amount of Rs. 40,27,313.07

Act/ Rules Provisions : U/S 73 OF RGST/CGST ACT 2017

Please refer to the above proceedings. In this regard, the amount of tax/interest/penalty payable by you under Section 73(5) with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:

Act	Tax Period	Tax	Interest	Penalty	Fee	Others	Total
IGST	APR 2024-DEC 2024	2,90,366.00	0.00	0.00	0.00	0.00	2,90,366.00
CGST	APR 2024-DEC 2024	10,73,540.00	0.00	0.00	0.00	0.00	10,73,540.00

SGST	APR 2024-DEC 2024	10,73,540.00	0.00	0.00	0.00	0.00	10,73,540.00
CESS	APR 2024-DEC 2024	15,89,867.00	0.00	0.00	0.00	0.00	15,89,867.00
Total		40,27,313.00	0.00	0.00	0.00	0.00	40,27,313.00

The grounds and quantification are attached / given below:

It is noticed that the input tax credit availed by you in the return furnished in FORM GSTR-3B exceeds the amount of input tax credit available to you in accordance with the auto-generated statement containing the details of input tax credit made available to you in FORM GSTR-2B for the period Oct 2024 by an amount of Rs. 40,27,313.07 for which DRC-01C was issued. In response to DRC-01C, the reply submitted by you is not satisfactory as it is not supported with any documentary evidences.

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest in full by 28/02/2025, failing which Show Cause Notice will be issued under Section 73(1).

In case you wish to file any submissions against the above ascertainment, the same may be furnished by 28/02/2025, in Part B of this Form

Proper Officer

Signature

Name MAHESH CHAND GUPTA

Designation Deputy Commissioner

Jurisdiction Circle-A, Jaipur II, AC / CTO Ward:Circle-A,
II:Jaipur-II:Rajasthan