

FORM GST DRC - 01

OFFICE OF ASSISTANT COMMISSIONER (ST)
JURISDICTION: BAPATLA, STATE/UT: ANDHRA PRADESH
ADDRESS: -NA-

[See Rule 142(1)(a)]

Date: 24/08/2023

No.: ZD370823016342K
Case ID: AD370823008833Y

To,
37ADSPT7675H1ZI
VENKATA SIVARAMA KRISHNA TANGA
4-3-121/1, S N P AGRAHARAM, NEAR SMALL SIVALAYAM, BAPATLA, Guntur, Andhra Pradesh, 522101

Summary of Show Cause Notice

1. Tax Period	From: JUL/2017 To: MAR/2018
2. Financial Year (s)	2017-2018
3. Act	
4. Section / Sub-section under which SCN is being issued	73
5. SCN Reference No.	ZD370823016342K
6. SCN Date	24/08/2023

(a) Brief facts of the Case: ITC accrued as per GSTR 2A Vs ITC availed as per GSTR 3B

(b) Grounds:

Sl.No.	Grounds	Description of grounds
1	Others 1 (Please Specify)	ASMT 10 For VENKATA SIVA AGENCIES

T.V. Siva Lakshmi

Premierator

(c) Tax and other dues:

Financial Year: 2017-2018

Sl.No.	HSN	Turnover	Rate of Tax	Taxperiod				Place of Supply (POS)	Act	Tax/ Cess	Interest (₹)	Penalty	Fee (₹)	Others (₹)	Total (₹)
				From		To									
				Month	Year	Month	Year								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	25231000	1880800	14	JUL	2017	MAR	2018		CGST	263312	148421	26331	0	0	438064
2	25231000	1880800	14	JUL	2017	MAR	2018		SGST	263312	148421	26331	0	0	438064

Total Amount (For all Financial Years)

Tax Period	Act	Tax/Cess	Interest	Penalty	Cess	Fees	Others	Total
2017-18	CGST	263312	148421	26331	0	0	0	438064
2017-18	IGST	0	0	0	0	0	0	0
2017-18	SGST	263312	148421	26331	0	0	0	438064
2017-18	CESS	0	0	0	0	0	0	0
Total (Act wise)	CGST	263312	148421	26331	0	0	0	438064
	IGST	0	0	0	0	0	0	0
	SGST	263312	148421	26331	0	0	0	438064
	CESS	0	0	0	0	0	0	0
Total		526624	296842	52662	0	0	0	876128

Copy of Detailed Notice is enclosed as separate attachment.

Signature

For VENKATA SIVA AGENCIES
T.V. Siva Kumar Krishna Rao
Proprietor

Name: SRIDEVI RACHAPUDI
Designation: Assistant Commissioner
(ST)
Jurisdiction: BAPATLA, Andhra Pradesh
Address: -NA-



17

GOVERNMENT OF ANDHRA PRADESH
COMMERCIAL TAXES DEPARTMENT

[FORM GST DRC – 01]

[See rule 142(1)]

Office of the Assistant Commissioner (ST)

Bapatla Circle, Bapatla.

Dt. 24-08-2023

Case ID number AD370823008833Y Dt. 24.08.2023

Notice Number: ZD370823016342K

Show Cause Notice

Sub:	CGST Act, 2017/APGST Act, 2017 – Guntur-II Division – Bapatla Circle, Bapatla - Discrepancies noticed in scrutiny of returns- ASMT-10 notice issued- Not complied- Show Cause Notice Issued along with Form GST DRC-01 – Objections called for - requested to avail opportunity of personal hearing- Regarding.
Ref:1	This office ASMT-10, ARN No. AD370123006715E issued in Case Id: ZD370323016772J, dt. 27.01.2023 for the year 2017-18.

M/s. Venkata Siva Agencies, D NO. 4-3-121/1, S N P Agraharam, Near Small Sivalayam, Bapatla, Guntur, 37, 522101, Guntur District, 522309, bearing GSTIN: 37ADSPT7675H1ZI is a registered taxpayer on the rolls of the Assistant Commissioner of State Taxes, Bapatla Circle under APGST Act 2017. They are Normal taxpayers in GST and allocated to State Jurisdiction. The taxpayer is doing business in Cement – HSN CODE 25231000.

On the strength of the authorization issued by the Joint Commissioner (ST), Guntur-II Division under Sec. 61 of CGST Act, 2017/APGST Act, 2017, undersigned has scrutinized the returns filed by the taxpayer. During the scrutiny of returns, certain discrepancies were noticed.

1. This is to inform that during scrutiny of returns for the financial year: 2017-2018, the following discrepancies have been noticed.

Summary of Discrepancy:

Sl.No.	Deviation Identified Parameter	Tax Identified				Deviation Identified (In Rupees)
		IGST	CGST	SGST	CESS	
1	ITC accrued as per GSTR 2A Vs ITC availed as per GSTR 3B	0	263312	263312	0	526624


Accordingly a notice in Form GST ASMT-10 vide ref. 1st cited were issued to the taxpayer. Having received the said notice, the taxpayer has neither complied nor filed objections even after the lapse of the notice period.

1

For VENKATA SIVA AGENCIES

T.V. Siva Kumar

Proprietor



In view of the above, it is proposed to assess the tax payer under section 73(1) of CGST Act, 2017/ AP GST Act, 2017 for the discrepancies detailed above for the period from 01-04-2017 to 31-03-2018 for the tax has not been paid or short paid as under..

(In Rs.)

Act	Period	Turnover	Tax@28%	Penalty @ 10%	Interest	Total
CGST Act, 2017	2017 2018	1880800	263312	26331	148421	438064
AP GST Act, 2017	2017 2018		263312	26331	148421	438064
Total		1880800	526624	52662	296842	876128

Further the taxpayer is liable to pay Interest @18% on tax due up to the date of payment of tax as per Sec 50 of CGST Act, 2017/AP GST Act, 2017.

In view of section 73(8) of the CGST Act, 2017/APGST Act 2017, the taxpayer is hereby informed that Where any person chargeable with tax under section 73 (1) or section 73(3) pays the said tax along with interest payable under section 50 within thirty days of issue of show cause notice, **no penalty** shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.

M/s. Sri Vanaja Chandra Filling Station, Gundlapalli GSTIN: 37AABHK6232K1Z5 are hereby requested to file their objections, if any, against the proposed assessment within 30 days from the date of receipt of this notice along with documentary evidence, failing which the proposed assessment will be confirmed without issuance of any further notice. They are also requested to represent their case in person (or) through their Authorized representative before the undersigned with prior intimation, on any working day, within the notice period.

Sd/-R.SRIDEVI
ASSISTANT COMMISSIONER (ST)
BAPATLA CIRCLE, BAPATLA

To
M/s. Venkata Siva Agencies
Legal Name: VENKATA SIVARAMA KRISHNA TANGA
Address : D NO. 4-3-121/1, S N P Agraharam, Near Small Sivalayam, Bapatla, Guntur, 37, 522101, Guntur District, 522309
Email : tvsivaramakrishna1@gmail.com
Mobile: 9247453046.

For VENKATA SIVA AGENCIES

T.V. Siva Ram Krishna

Proprietor