



भारत सरकार GOVERNMENT OF INDIA  
वित्त मंत्रालय MINISTRY OF FINANCE  
राजस्व विभाग DEPARTMENT OF REVENUE  
केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
अधीक्षक का कार्यालय OFFICE OF THE SUPERINTENDENT  
केंद्रीय कर और केंद्रीय उत्पाद शुल्क CENTRAL TAX AND CENTRAL EXCISE  
परवूर रेंज PARAVUR RANGE  
वाथियाट्टु टावर थोट्टकट्टुकरा VATHIATTU TOWER THOTTAKKATTUKARA  
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Phone: 0484-2608930

OC No: 2/2026

Date: 04/01/2026

### SHOW CAUSE NOTICE No. 1/2021-22/GST-Superintendent

#### FORM GST DRC-01

[See rule 142(1)]

#### Show Cause Notice under section 73

1. **M/S KAITHARAN AGENCIES, M/S KAITHARAN AGENCIES, XII/51, PUTHENVELIKARA, PUTHENVELIKARA, Ernakulam, Kerala, 683594** (hereinafter referred to as ‘the taxpayer’) is holding GST registration bearing GSTIN:32AAPFK0963M1ZZ in the capacity of a ‘registered person’ as envisaged under section 2(94) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “the Act”) is a Registered firm with trade name **M/s. M/S KAITHARAN AGENCIES**.
  
2. All references in this Notice to a Section of the Central Goods and Services Tax Act, 2017 (CGST Act, 2017) implies reference to the corresponding section of the Kerala State Goods and Services Tax Act, 2017 (KSGST Act, 2017). Similarly, all references to a Rule of the Central Goods and Services Tax Rules, 2017 (CGST Rules, 2017) implies reference to the corresponding Rules of the Kerala State Goods and Services Tax Rules, 2017 (KSGST Rules, 2017).

## GROUNDS OF SCN

### 3. Issue No. 1: GSTR 3B vs 2B (discrepancy identified from GSTR 9)

#### 3.1 Brief Facts:

Point 12- GSTR 3B vs 2B (discrepancy identified from GSTR 9)

#### 3.2

#### 3.3 Conclusion:

#### 3.4 Calculation Table

Description	IGST	CGST	SGST	Cess
ITC as per Table 8A of GSTR 9	3,979.00	26,121,558.00	26,121,558.00	450
ITC as per Table 8B of GSTR 9	4,602.00	32,908,371.00	32,908,371.00	0
ITC as per Table 8C of GSTR 9	0	0	0	0
ITC availed in Excess as per GSTR 9	623.00	6,786,812.00	6,786,812.00	0.00

4. **Demand-** Based on the facts of the issue and reference of laws as mentioned above, whereas it appears that **M/S KAITHARAN AGENCIES, M/S KAITHARAN AGENCIES, XII/51, PUTHENVELIKARA, PUTHENVELIKARA, Ernakulam, Kerala, 683594** is liable to pay tax amounting to Rs. 13,574,247.00/- (IGST Rs. 623.00/-, CGST Rs. 6,786,812.00/- & SGST Rs. 6,786,812.00/-) for the contraventions made by them as discussed above, they are hereby directed to Show Cause to **Superintendent, Paravur Range** as to why:

- i. An amount of Rs. 13,574,247.00/- (Rupees One Crore Thirty Five Lakh Seventy Four Thousand Two Hundred Forty Seven Only) (IGST Rs. 623.00/-, CGST- Rs. 6,786,812.00/- and SGST- Rs. 6,786,812.00/-) for the contraventions mentioned in issue 1 should not be demanded and recovered

from them under the provisions of Section 73(1) of CGST Act 2017 /Kerala SGST Act, 2017 read with Section 20 of the IGST Act, 2017;

ii. Interest at an appropriate rate under Section 50 of the CGST Act 2017 on the amount demanded at Para No. (i) as mentioned above should not be demanded and recovered from them under Section 73(1) of the CGST Act 2017 and corresponding Section under Kerala SGST Act, 2017, read with Section 20 of the IGST Act, 2017;

iii. Penalty should not be imposed on them under the provision of Section 73 (1) of CGST Act 2017 read with Section 122 (2) (a) of CGST Act, 2017 and corresponding section under the Kerala SGST Act, 2017 read with section 20 of the IGST Act, 2017, for the contraventions referred hereinabove.

5. With regard to the above demand, where any person chargeable with tax under sub section (1) or sub section (3) of Section 73 of CGST Act 2017/Kerala SGST Act, 2017 read with Section 20 of the IGST Act, 2017 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.
6. As per Section 29(3) of the CGST Act 2017/Kerala SGST Act, 2017 read with Section 20 of the IGST Act, 2017, the cancellation of the registration under this Section shall not affect the liability of person to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.
7. **M/S KAITHARAN AGENCIES, M/S KAITHARAN AGENCIES, XII/51, PUTHENVELIKARA, PUTHENVELIKARA, Ernakulam, Kerala, 683594** is also directed to produce, at the time of showing cause, all the evidences upon which they intend to rely on in support of their defence. They should also indicate in their written reply as to whether they wish to be heard in person before the case is adjudicated. If no such mention is made in their written reply or if they do not appear before the adjudicating authority when the case is posted for personal hearing, it will be presumed that they do not wish to be heard in person.

- 8.** If no cause is shown against the action proposed to be taken **within thirty days (30 days)** from the date of receipt of this notice or if they fail to appear before the adjudicating authority when the case is posted for hearing, the case will be decided ex-parte on its own merits without any further reference.
- 9.** This notice is issued without prejudice to any other action that may be taken against them under the provisions of the CGST Act, 2017/Kerala SGST Act, 2017 and IGST Act, 2017 as amended or the Rules made there under or under any other law for the time being in force in India. Further, this notice is issued without prejudice to the right to support it with any material evidence which may be collected at a later date and which may be considered relevant to the proceedings in this matter.
- 10.** The Department reserves the right to add, amend, delete or modify any part or portion of this show cause notice, if considered necessary at any point of time before the case is adjudicated and such addition, amendment, deletion or modification shall be deemed to be part and parcel of this notice.
- 11.** In this Show Cause Notice, reliance is placed on the following documents:

Si No.	Description
(i)	No documents listed

**VISHNU V**

**Superintendent**

To,

**M/S KAITHARAN AGENCIES,**

**M/S KAITHARAN AGENCIES,**

**32AAPFK0963M1ZZ**

Copy submitted to:

- No copies listed