



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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OC No: 01/2025

Date: 04/12/2025

### FORM GST DRC-01A

[See rule 142(1A)]

**Intimation of tax ascertained as being payable under section 73(5)/74(5)**

**Financial Year:** 2023-24

**Period:** April 2023 to March 2024

To,

CHENDAMANGALAM SERVICE COOPERATIVE BANK LTD  
CHENDAMANGALAM SERVICE COOPERATIVE BANK LTD  
GSTIN: 32AAAAC2146E1ZI  
Address: 6/52-C,,CHENDAMANGALAM SERVICE COOPERATIVE BANK LTD NO  
132,CHENDAMANGALAM,CHENDAMANGALAM P O,Ernakulam,683512

**Sub.: Intimation of liability under section 73(5) – reg**

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:

#### Tax Demand Details:

Act	Tax Period From	Tax Period To	Tax (₹)	Interest (₹)	Penalty (₹)	Total (₹)
CGST	April 2023	March 2024	22440.0	0	0	22440.0

SGST	April 2023	March 2024	-230400.0	0	0	-230400.0
Total	-	-	-207960.0	0.0	0.0	-207960.0

**Issue:**

**Brief Facts:**

The input tax credit under RCM/Import of services as per sec 16 of the CGST Act 2017 cannot be claimed for any amount which is not paid. Thus the credit taken in GSTR 3B (table 4A2 and 4A3) should match with amount of tax paid under RCM in GSTR 3B. The discrepancy is tabulated below and you are requested to give clarification or pay the liability along with applicable interest & penalty

**Grounds:**

**Legal Provisions:**

**Conclusion:**

**Calculation Table**

	CGST	SGST	IGST
<b>ITC AVAILED IN TABLE 4(A)2 AND 4(A)3 OF GSTR 3B</b>	25000	25600	
<b>PAYMENT OF TAX UNDER REVERSE CHARGE</b>	2560	256000	
<b>DIFFERENCE</b>	22440.0	-230400.0	0

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**Sections Violated:**

You are hereby advised to pay the amount of tax as ascertained above alongwith the amount of applicable interest in full by 22/01/2026, 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 29/01/2026 in Part B of this Form.

**Proper Officer**  
(Signature)

Name: \_\_\_\_\_

Designation: \_\_\_\_\_

Jurisdiction: \_\_\_\_\_