

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 थोत्तक्कट्टुकरा VATHIATTU TOWER THOTTAKKATTUKARA
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OC No: 02/2025

Date: 01/01/2024

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 2022 to March 2023

To,

ALANGAD GRAMA PANCHAYAT

ALANGAD GRAMA PANCHAYAT

GSTIN: 32AAAGA0412M1Z2

Address: 572/B IN WARD 3,,,NEERICODE,ALANGAD,Ernakulam,683511

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 2022	March 2023	497783.0	0	0	497783.0

SGST	April 2022	March 2023	2014122.0	0	0	2014122.0
IGST	April 2022	March 2023	79827.0	0	0	79827.0
Total	-	-	2591732.0	0.0	0.0	2591732.0

Issue:

Brief Facts:

The amount of taxable value & tax declared in GSTR-1 is self-assessed liability as per Sec 59 of CGST Act 2017, read with Rule 59 of CGST Rules, 2017. Accordingly, any tax paid in GSTR-3B/DRC-03 should match with liability declared in GSTR-1. In cases of any difference, the same is liable for recovery under Sec 79 of CGST Act, read with Sec 75(12) of CGST Act 2017. The discrepancy is tabulated below for your reference and you are requested to give clarification or pay the liability along with applicable interest& Penalty.

Grounds:

Legal Provisions:

Section 10(a) - Composition levy

one per cent. of the turnover in State or turnover in Union territory in case of a manufacturer,

Section 10(b) - Composition levy

two and a half per cent. of the turnover in State or turnover in Union territory in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule II, and

Section 10(c) - Composition levy

half per cent. of the turnover in State or turnover in Union territory in case of other suppliers, subject to such conditions and restrictions as may be prescribed: Provided that the Government may, by notification, increase the said limit of fifty lakh rupees to such higher amount, not exceeding3[one crore and fifty lakh rupees], as may be recommended by the Council: 4[Provided further that a person who opts to pay tax under clause (a) or clause (b) or clause (c) may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II), of value not exceeding ten per cent. of turnover in a State or Union territory in the preceding financial year or five lakh rupees, whichever is higher.] 5[Explanation.-For the purposes of second proviso, the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account for determining the value of turnover in a State or Union territory;]

Conclusion:

Calculation Table

	CGST	SGST	IGST
GSTR 1	23000	25411	25000
GSTR 3B	25412	54244	57412
DIFFERENCE	2412.0	28833.0	32412.0

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
ITC AVAILED IN TABLE 4(A)2 AND 4(A)3 OF GSTR 3B	256222	2545555	5425

PAYMENT OF TAX UNDER REVERSE CHARGE	14511	562222	252
DIFFERENCE	241711.0	1983333.0	5173.0

Brief Facts:

Grounds:

Section 51 of CGST Act, 2017 mandates deduction of tax at source in respect of supplies made to TDS deductors. Section 52 of CGST Act, 2017 requires e-commerce operators to collect tax at source in respect of supplies made through them. The details of TDS and TCS are furnished by the corresponding deductors and operators in their Form GSTR-7 and Form GSTR-8 respectively. The taxable value declared on account of 'Outward taxable supplies (other than zero rated, nil rated and exempted)' in Table 3.1 (a) of Form GSTR-3B cannot be less than the amount received from TCS and TDS operators. The discrepancy is tabulated below and you are requested to give clarification or pay the liability along with applicable interest & Penalty.

Legal Provisions:

Conclusion:

Calculation Table

	CGST	SGST	IGST
TCS & TDS Data	256222	5622	47898
Taxable value of 'Outward taxable supplies(other than zero rated, nil rated and exempted)' in Table 3.1(a) of GSTR 3B	2562	3666	5656

DIFFERENCE	253660.0	1956.0	42242.0
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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 14/01/2026, 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 04/01/2026 in Part B of this Form.

Proper Officer
(Signature)

Name: _____
Designation: _____
Jurisdiction: _____