



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 थोत्तकट्टुकरा VATHIATTU TOWER THOTTAKKATTUKARA
अलुवा 683108 ALUVA 683108

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O.C. No.: 04/2025

Date: 18/12/2025

FORM GST ASMT-10

[See rule 99(1)]

To,
KNAUF INDIA PRIVATE LIMITED
GSTIN: 32AABCL1984A1Z0
VII/276-B, ADIMAKUTTY LANE, MALIKAMPEEDIKA
ALANGAD P O, Ernakulam, Kerala, 683511

Tax period: 2022-23

Sub: Notice for intimating discrepancies in the return after scrutiny

This is to inform that during the scrutiny of the returns for the financial year 2022-23, the following discrepancies have been noticed:

1. Short Payment of RCM Liability

Tax liability due to reverse charge

Tax Period	Tax liability declared in GSTR-3B during the month [as per table 3.1(d)]				Amount auto-drafted in GSTR-2B during the month [As per table B2B, B2BA, CDNR, CDNRA]				Shortfall (-)/ Excess (+) in liability (GSTR-3B - GSTR-2B)			
	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
Nov-22	0	0	0	0	0	90	90	0	0	90	90	0
Liability Detected									0	90	90	0

2. Excess ITC Claimed (Other)

Input tax credit claimed and due (Other than import of goods)

Description	IGST	CGST	SGST	Cess
ITC auto-drafted in GSTR-2B for the Financial year [as per table B2B, B2BA, CDNR, CDNRA] (Excluding RCM supplies), ISD, ISDA	15,464,138	636,043	636,043	0
ITC claimed in GSTR-3B [Table 4A(4)+4A(5)-4B(1)-4B(2)] [Valid for April to July]*	15,340,417	687,095	687,095	0
Shortfall (-) /Excess (+) in ITC [GSTR-3B - GSTR-2B] [Valid for April to July]*	-722,355	13,294	13,294	0
Liability Detected	0	13,294	13,294	0

Total Tax Liability Identified: ₹ 26,768

You are hereby directed to explain the reasons for the aforesaid discrepancies by **17/01/2026**.

If no explanation is received by the said date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against you without making any further reference to you.

Signature of Proper Officer
(Name)
Designation