



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,

**KAITHARAN TRADERS**

GSTIN: 32AFWPD9794D1Z0

Address not found

**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. Excess ITC Claimed (Other)**

Input tax credit is to be assigned to take to the eenenenennene

| Description   | IGST     | CGST          | SGST          | Cess |
|---|----------|---------------|---------------|------|
| ITC auto-drafted in GSTR-2B for the Financial year [as per table B2B, B2BA, CDNR, CDNRA] (Excluding RCM | 3,452.68 | 33,720,310.88 | 33,720,310.88 | 0.00 |

| Description   | IGST        | CGST              | SGST              | Cess        |
|---|-------------|-------------------|-------------------|-------------|
| supplies), ISD, ISDA  |             |                   |                   |             |
| ITC claimed in<br>GSTR-3B [Table<br>4A(4)+4A(5)-4B(1)-4B(2)]<br>[Valid for April to July]*          | 3,452.68    | 34,645,462.08     | 34,645,462.08     | 0.00        |
| <b>Shortfall (-) / Excess (+)<br/>in ITC [GSTR-3B -<br/>GSTR-2B] [Valid for<br/>April to July]*</b> | <b>0.00</b> | <b>925,151.20</b> | <b>925,151.20</b> | <b>0.00</b> |

**Total Tax Liability Identified: ₹ 1,850,302.40**

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