



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  
अलुवा 683108 ALUVA 683108

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Phone: 0484-2608930

O.C. No.:	Date: 28/11/2025
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FORM GST DRC-01A

[See rule 142(1A)]

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

To,

GSTIN: 32AAAAL5072G1ZY

Name: LIC AGENTS CO OPERATIVE SOCIETY

Address: VII/76,,SREEDHAREEYAM BUILDING,NORTH PARAVUR,Ernakulam,683513

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:

Act	Tax Period		Tax	Interest	Penalty	Total
	From	To				
CGST Act	April, 2021	July, 2021	25,000	0	0	25,000
SGST/UTGST Act	August, 2021	August, 2021	600,000	0	0	600,000
<b>Total</b>			<b>625,000</b>	<b>0</b>	<b>0</b>	<b>625,000</b>

**The grounds and quantification are attached / given below:**

2. On scrutiny of your returns, it is noticed that you have paid tax for the period {period} after the due date. However, the applicable interest under Section 50 of the CGST Act, 2017 has not been paid by you. You are hereby directed to pay the interest amount of Rs. {amount} immediately.

You are hereby advised to pay the amount of tax as ascertained above alongwith the amount of applicable interest in full by 22/12/2025 , 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 22/12/2025 in Part B of this Form

Designation .....

Jurisdiction .....