



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
अलुവा 683108 ALUVA 683108

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O.C. No.:

Date: 29/12/2025

FORM GST ASMT-10
[See rule 99(1)]

To,
KAITHARAN TRADERS
GSTIN: 32AFWPD9794D1Z0
XII/55, BAZAR ROAD, PUTHENVELIKKARA,
Ernakulam, Kerala, 683594

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 (3B vs 2B)

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	3,453	33,720,311	33,720,311	0
ITC claimed in GSTR-3B [Table 4A(4)+4A(5)-4B(1)-4B(2)] [Valid for April to July]*	3,453	34,645,462	34,645,462	0
Shortfall (-) / Excess (+) in ITC [GSTR-3B - GSTR-2B] [Valid for April to July]*	0	925,151	925,151	0
Liability Detected	0	925,151	925,151	0

Total Tax Liability Identified: ₹ 1,850,302

You are hereby directed to explain the reasons for the aforesaid discrepancies by **28/01/2026**.

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