

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
अलुवा 683108 ALUVA 683108

E-mail: cgst.ti0203@gov.in

Phone: 0484-2608930

OC No: 01/2025

Date: 05/12/2025

FORM GST DRC-01A

[See rule 142(1A)]

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

Financial Year: 2017-18

Period: April 2022 to March 2023

To,

PRADEEPAN RENUKA

KOLLAMKUZHI BUSINESS SQUARE

GSTIN: 32AWVPR0632G1ZF

Address: 51/18,,,BY PASS ROAD VYTILA,ERNAKULAM,Ernakulam,683594

Sub.: Intimation of liability under section 74(5) – reg

Please refer to the above proceedings. In this regard, the amount of tax/interest/penalty payable by you under section 74(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	2250.0	0	0	2250.0

SGST	April 2022	March 2023	230.0	0	0	230.0
IGST	April 2022	March 2023	5000.0	0	0	5000.0
Total	-	-	7480.0	0.0	0.0	7480.0

Issue:

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	2500	250	5255
PAYMENT OF TAX UNDER REVERSE CHARGE	250	20	255
DIFFERENCE	2250.0	230.0	5000.0

Sections Violated:

You are hereby advised to pay the amount of tax as ascertained above alongwith the amount of applicable interest and penalty under section 74(5) by 04/01/2026, failing which Show Cause Notice will be issued under section 74(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: _____