



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
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O.C. No.: 2/2026

Date: 21/01/2026

FORM GST ASMT-10

[See rule 99(1)]

To,

MADAVANA ELECTRONICS AND HOME APPLIANCES.

GSTIN: 32AAMFM4610Q1Z0

X/85A, 85B, DEVASWOM NADA, CHERAI, Ernakulam,
Kerala, 683514

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 3 discrepancies have been noticed:

Issue 1 – All Other ITC (GSTR 3B vs GSTR 2B)

Estimated Tax: ₹ 8,08,306

Discrepancy identified in All Other ITC Mismatch (GSTR 3B vs GSTR 2B).

Description	CGST	SGST	IGST	Cess
ITC claimed in GSTR-3B (Table 4A5)	1,01,90,411	1,01,90,411	11,90,488	0
ITC available in GSTR-2B (Net of Credit Notes)	98,79,763	98,79,763	10,03,478	0
Difference (GSTR 3B - GSTR 2B)	3,10,648	3,10,648	1,87,011	0

Liability	3,10,648	3,10,648	1,87,011	0
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Issue 2 – ITC passed on by Suppliers who have not filed GSTR 3B

Estimated Tax: ₹ 23,125

Discrepancy identified in ITC from Non-Filing Suppliers.

GSTR-2A Period	GSTIN	Invoice Number	Invoice Date	Taxable Value	CGST	SGST	IGST
42022	32AAAFL7697L1ZU	LB22134	30-Apr-2022	1,250	75	75	0
42022	32AAAFL7697L1ZU	LB2283	16-Apr-2022	946	57	57	0
42022	32AAAFL7697L1ZU	LB2283	16-Apr-2022	336	30	30	0
52022	32EAWPR7425E1ZA	23	16-May-2022	3,411	307	307	0
52022	32EAWPR7425E1ZA	24	20-May-2022	1,051	95	95	0
52022	32AAKVF1545K1Z1	133	16-May-2022	14,732	884	884	0
52022	32AAAFL7697L1ZU	LB22211	23-May-2022	677	41	41	0
72022	32ABHPR5868D1ZI	B/1010	13-Jul-2022	2,229	134	134	0
72022	32AAAFL7697L1ZU	LB22425	26-Jul-2022	518	31	31	0
72022	32AAAFL7697L1ZU	LB22425	26-Jul-2022	372	33	33	0
82022	32AAAFL7697L1ZU	LB22507	19-Aug-2022	1,339	80	80	0
82022	32AAAFL7697L1ZU	LB22507	19-Aug-2022	231	21	21	0
102022	32AAAFL7697L1ZU	LB22734	29-Oct-2022	1,607	96	96	0
102022	32AAAFL7697L1ZU	LB22734	29-Oct-2022	724	65	65	0
12023	32AAKVF1545K1Z1	708	09-Jan-2023	13,983	1,258	1,258	0
12023	32AAKFP1889Q1ZG	K753	17-Jan-2023	29,575	2,662	2,662	0
22023	32AAKFP1889Q1ZG	K829	14-Feb-2023	15,640	1,408	1,408	0
22023	32AAKFP1889Q1ZG	K838	17-Feb-2023	18,347	1,651	1,651	0
22023	32AAAFL7697L1ZU	LB221108	04-Feb-2023	536	32	32	0
22023	32AAAFL7697L1ZU	LB221108	04-Feb-2023	492	44	44	0
22023	32AAAFL7697L1ZU	LB221128	09-Feb-2023	1,429	86	86	0
22023	32AAAFL7697L1ZU	LB221128	09-Feb-2023	13	1	1	0
22023		0118/2022-23	23-Feb-2023	27,458	2,471	2,471	0

	32BWRPN1555K1 Z5						
TOTAL				1,36,894	11,563	11,563	0

Issue 3 – GSTR 3B vs 2B (discrepancy identified from GSTR 9)

Estimated Tax: ₹ 7,98,973

Discrepancy identified in GSTR 3B vs 2B (discrepancy identified from GSTR 9).

Description	CGST	SGST	IGST	Cess
ITC as per Table 8A of GSTR 9	98,80,053	98,80,053	10,03,360	0
ITC as per Table 8B of GSTR 9	1,01,85,584	1,01,85,584	11,90,371	0
ITC as per Table 8C of GSTR 9	450	450	0	0
ITC availed in Excess as per GSTR 9	3,05,981	3,05,981	1,87,011	0

Total Tax Liability Identified: ₹ 16,30,404

You are hereby directed to explain the reasons for the aforesaid discrepancies by **N/A**.

Failing which, proceedings in accordance with law may be initiated against you without further reference.

Signature of Proper Officer
(Name)
Designation