

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

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OC No: 02/2025

Date: 04/12/2025

FORM GST DRC-01A

[See rule 142(1A)]

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

Financial Year: 2021-22

Period: April 2021 to March 2022

To,
KARUMALLOOR CO OP BANK LT
KARUMALLOOR SERVICE CO-OPERATIVE BANK LTD.
GSTIN: 32AAAAK3387K1ZK
Address: CO-OP INSTITUTIONS AND LA,,,THATTAMPADY,KARUMALLOOR,Ernakulam,683511

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 2021	March 2022	255975.0	0	0	255975.0

SGST	April 2021	March 2022	5796.0	0	0	5796.0
Total	-	-	261771.0	0.0	0.0	261771.0

Issue:

Brief Facts:

The amount of taxable value & tax declared in GSTR-1 is self-assessed liability as per Sec 59 of CGST Act 2017, read with Rule 59 of CGST Rules, 2017. Accordingly, any tax paid in GSTR-3B/DRC-03 should match with liability declared in GSTR-1. In cases of any difference, the same is liable for recovery under Sec 79 of CGST Act, read with Sec 75(12) of CGST Act 2017. The discrepancy is tabulated below for your reference 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
GSTR 1	25	58	
GSTR 3B	256000	5854	
DIFFERENCE	255975.0	5796.0	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 03/01/2026, 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 03/01/2026 in Part B of this Form.

Proper Officer
(Signature)

Name: _____

Designation: _____

Jurisdiction: _____