

**Office of Assistant Commissioners of State Tax**  
*Jurisdiction: ICHALKARANJI\_606:KOLHAPUR:Kolhapur:Maharashtra*  
*State/UT: Maharashtra*

Reference No : ZD2710220313530

Date: 19/10/2022

To

GSTIN/ID: 27ADGPC6546C1ZU

Name: SURENDRA JINNAPPA CHARATE

Address : GALA NO 3, MUNCIPIAL MARKET, KURUNDWAD, SHIROL, Kolhapur, Maharashtra, 416106

Tax Period : APR 2018 - MAR 2019

F.Y. 2018-2019

ARN- NA

Date- NA

(Voluntary payment intimation details, if applicable)

Act/ Rules Provisions :
MGST ACT 2017

**Show Cause Notice under section 73**

It has come to my notice that tax due has not been paid or short paid or refund has been released erroneously or input tax credit has been wrongly availed or utilized by you or the amount paid by you through the above referred application for intimation of voluntary payment for the reasons and other details mentioned in annexure for the aforesaid tax period

Therefore, you are directed to furnish a reply along with supporting documents as evidence in support of your claim by the date mentioned in table below.

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

Please note that besides tax, you are also liable to pay interest and penalty in accordance with the provisions of the Act.

If you make payment of tax stated above along with up to date interest within 30 days of the issue of this notice with applicable penalty then proceeding may be deemed to have been concluded.

#### Details of personal hearing etc.

Sr. No.	Description	Particulars
1	Section under which show cause notice/statement is issued	73
2	Date by which reply has to be submitted	18/11/2022
3	Date of personal hearing	31/10/2022
4	Time of personal hearing	11:00
5	Venue where personal hearing will be held	Room No. 206, GST Bhavan, Kasaba Bawada Road, Kolhapur 416003

#### Demand Details-

Sr. No.	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	(Amount in Rs.)					
			From	To			Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13

1	0	0.00	APR 2018	MAR 2019	CGST	NA	21,99,369. 00	22,46,822. 00	0.00	0.00	0.00	44,46,191.00
2	0	0.00	APR 2018	MAR 2019	SGST	NA	21,99,369. 00	22,45,382. 00	0.00	0.00	0.00	44,44,751.00
Total							43,98,738. 00	44,92,204. 00	0.00	0.00	0.00	88,90,942.00

Signature

Name: SAMEER SHANKARRAO KANTIWAR

Designation: Assistant Commissioners of State Tax

Jurisdiction: ICHALKARANJI\_606:KOLHAPUR:Kolhapur

**FORM GST DRC - 01**  
**[See rule 100(2) & 142(1)(a)]**

Reference No. - ZD2710220313530

Date - 19/10/2022

To

GSTIN/ID: 27ADGPC6546C1ZU

Name: SURENDRA JINNAPPA CHARATE

Address : GALA NO 3, MUNCIPIAL MARKET, KURUNDWAD, SHIROL, Kolhapur, Maharashtra, 416106

Tax Period : APR 2018 - MAR 2019

F.Y.- 2018-2019

SCN Reference No. ZD2710220313530

Date 19/10/2022

Section / sub-section under which SCN is being issued - 73

Act/ Rules Provisions :
MGST ACT 2017

**Summary of Show Cause Notice**

(a) Brief Fact of the Case : TAXPAYER HAS NOT FILED REPLY TO DRC 01A NOTICE.

(b) Grounds : 1. Excess outward tax in GSTR 1 compared to GSTR 9/GSTR 3B  
2. PARAMETER-0071(Tax liability difference Eway Bill Vs GSTR 3B )  
3. Interest on delayed payments made with GSTR 3B

(c) Tax and other dues

(Amount in Rs.)

Sr.	Tax	Turnover	Tax Period	Act	POS (Place of	Tax	Interest	Penalty	Fee	Others	Total
-----	-----	----------	------------	-----	---------------	-----	----------	---------	-----	--------	-------

No.	Rate (%)		From	To		Supply)						
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2018	MAR 2019	CGST	NA	21,99,369.00	22,46,822.00	0.00	0.00	0.00	44,46,191.00
2	0	0.00	APR 2018	MAR 2019	SGST	NA	21,99,369.00	22,45,382.00	0.00	0.00	0.00	44,44,751.00
Total							43,98,738.00	44,92,204.00	0.00	0.00	0.00	88,90,942.00
<div>Signature Name: SAMEER SHANKARRAO KANTIWAR</div> <div>Designation: Assistant Commissioners of State Tax</div> <div>Jurisdiction: ICHALKARANJLI_606:KOLHAPUR:Kolhapur</div>												