

Office of Assistant Commissioner
Jurisdiction: EGMORE:Zone-IV:CHENNAI CENTRAL:Tamil Nadu
State/UT: Tamil Nadu

Reference No : ZD330123002411F

Date: 02/01/2023

To

GSTIN/ID: 33AAACT2381C1ZU

Name: TAMILNADU STEEL TUBES LIMITED

Address : 65, 1 ST, MERCURY APARTMENTS, PANTHEON ROAD, EGMORE, Chennai, Tamil Nadu, 600008

Tax Period : APR 2020 - MAR 2021

F.Y. 2020-2021

ARN- NA

Date- NA

(Voluntary payment intimation details, if applicable)

Act/ Rules Provisions :
U/s 73 of TNGST 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	17/01/2023
3	Date of personal hearing	NA
4	Time of personal hearing	NA
5	Venue where personal hearing will be held	NA

Demand Details-

(Amount in Rs.)

Sr. No.	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2020	MAR 2021	CGST	NA	11,45,950.00	0.00	0.00	0.00	0.00	11,45,950.00

2	0	0.00	APR 2020	MAR 2021	SGST	NA	11,45,950. 00	0.00	0.00	0.00	0.00	11,45,950.00
Total							22,91,900. 00	0.00	0.00	0.00	0.00	22,91,900.00

Notice

Signature
Name: JANAKI
Designation: Assistant Commissioner
Jurisdiction: EGMORE:Zone-IV:CHENNAI
CENTRAL:Tamil Nadu

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

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Address : 65, 1 ST, MERCURY APARTMENTS, PANTHEON ROAD, EGMORE, Chennai, Tamil Nadu, 600008

Tax Period : APR 2020 - MAR 2021

F.Y.- 2020-2021

SCN Reference No. ZD330123002411F

Date 02/01/2023

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

Act/ Rules Provisions :
U/s 73 of TNGST Act 2017

Summary of Show Cause Notice

(a) Brief Fact of the Case : Huge ITC GSTR-3B vs GSTR-2A
show cause notice issued u/s 73 of TNGST Act 2017

(b) Grounds : Huge ITC GSTR-3B vs GSTR-2A
show cause notice issued u/s 73 of TNGST Act 2017

(c) Tax and other dues

(Amount in Rs.)

Sr.	Tax	Turnover	Tax Period	Act	POS (Place of	Tax	Interest	Penalty	Fee	Others	Total
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No.	Rate (%)		From	To		Supply)						
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2020	MAR 2021	CGST	NA	11,45,950.00	0.00	0.00	0.00	0.00	11,45,950.00
2	0	0.00	APR 2020	MAR 2021	SGST	NA	11,45,950.00	0.00	0.00	0.00	0.00	11,45,950.00
Total							22,91,900.00	0.00	0.00	0.00	0.00	22,91,900.00

Signature
Name: JANAKI
Designation: Assistant Commissioner
Jurisdiction: EGMORE:Zone-IV:CHENNAI
CENTRAL:Tamil Nadu